



**WEST ARNHEM**



**REGIONAL COUNCIL**



**WEST ARNHEM REGIONAL COUNCIL**  
**SPECIAL FINANCE COMMITTEE MEETING**  
**AGENDA**

**WEDNESDAY, 10 NOVEMBER 2021**



## **WEST ARNHEM REGIONAL COUNCIL**

Notice is hereby given that a Special Finance Committee Meeting of the West Arnhem Regional Council will be held in Council Chambers, Jabiru on Wednesday, 10 November 2021 at 10:00 am.

Daniel Findley  
Chief Executive Officer

## TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
<b>1</b>	<b>ACKNOWLEDGEMENT OF TRADITIONAL OWNERS</b>	
<b>2</b>	<b>PERSONS PRESENT</b>	
<b>3</b>	<b>APOLOGIES</b>	
3.1	Apologies and Leave of Absence .....	6
<b>4</b>	<b>ABSENT WITHOUT NOTICE</b>	
4.1	Absent without Notice .....	7
<b>5</b>	<b>ACCEPTANCE OF AGENDA</b>	
5.1	Acceptance of Agenda .....	8
<b>6</b>	<b>DECLARATION OF INTEREST OF MEMBERS OR STAFF</b>	
6.1	Disclosure of Interest of Members or Staff .....	9
<b>7</b>	<b>CONFIRMATION OF PREVIOUS MINUTES</b>	
	<i>Nil</i>	
<b>8</b>	<b>CHIEF EXECUTIVE OFFICER'S REPORTS</b>	
	<i>Nil</i>	
<b>9</b>	<b>CORPORATE SERVICES REPORTS</b>	
9.1	Finance Report for the period ended 30th September 2021 .....	10
<b>10</b>	<b>TECHNICAL SERVICES REPORTS</b>	
	<i>Nil</i>	
<b>11</b>	<b>COMMITTEE AND LOCAL AUTHORITY REPORTS</b>	
	<i>Nil</i>	
<b>12</b>	<b>ELECTED MEMBER QUESTIONS WITH OR WITHOUT NOTICE</b>	
	<i>Nil</i>	
<b>13</b>	<b>GENERAL ITEMS</b>	
13.1	Annual Report 2020-2021 .....	87
13.2	WARC Audited Financial Statements 2020-2021 and Financial Statement Analysis.....	89
13.3	Call for Nominations – Northern Territory Water Safety Advisory Council.....	161
<b>14</b>	<b>PROCEDURAL MOTIONS</b>	
14.1	Closure to the Public for the Discussion of Confidential Items.....	163

**15 CONFIDENTIAL ITEMS AGENDA**

*The information is classed as confidential under section 99(2) of the Local Government Act 2019 clause 51 of the Local Government (Administration) Regulations 2021.*

- 1.2 WARC Audit Completion Report 2020-2021..... 4  
The report will be dealt with under section 99(2) of the *Local Government Act 2019* and clause 51(e) of the *Local Government (General) Regulations 2021*. It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public.
  
- 15.2 Disclosure of Confidential Resolutions and Re-admittance of the Public ..... 27

**16 NEXT MEETING**

***The West Arnhem Regional Council acknowledges and respects the Traditional Owners past and present of the West Arnhem Region.***

***We also acknowledge the attachment and relationship of Aboriginal people to country.***

**WEST ARNHEM REGIONAL COUNCIL**  
**FOR THE MEETING 10 NOVEMBER 2021**

<b>Agenda Reference:</b>	<b>3.1</b>
<b>Title:</b>	<b>Apologies and Leave of Absence</b>
<b>File Reference:</b>	<b>974139</b>
<b>Author:</b>	<b>Doreen Alusa, Governance and Risk Advisor</b>

**SUMMARY**

This report is to table, for the Special Finance Committee's record, any apologies and requests for leave of absence received from Elected Members for the Committee meeting held on 10 November 2021.

**BACKGROUND**

Not applicable.

**COMMENT**

The Committee can choose to accept the apologies or requests for leave of absence as presented, or not accept them. Apologies or requests for leave of absence that are not accepted by the Committee will be recorded as absent without notice.

**STATUTORY ENVIRONMENT**

Section 47(o) of the *Local Government Act 2019* is relevant to this matter.

**POLICY IMPLICATIONS**

This report has been prepared in accordance with Council's Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.

**FINANCIAL IMPLICATIONS**

Not applicable.

**STRATEGIC IMPLICATIONS**

Not applicable.

**VOTING REQUIREMENTS**

Not applicable.

**RECOMMENDATION:**

**That the Committee receives and notes Elected Member apologies and/or requests for leave of absence for the Special Finance Committee meeting held on 10 November 2021.**

**WEST ARNHEM REGIONAL COUNCIL**  
**FOR THE MEETING 10 NOVEMBER 2021**

<b>Agenda Reference:</b>	<b>4.1</b>
<b>Title:</b>	<b>Absent without Notice</b>
<b>File Reference:</b>	<b>974141</b>
<b>Author:</b>	<b>Doreen Alusa, Governance and Risk Advisor</b>

**SUMMARY**

This report is to table, for the Special Finance Committee's record, any Elected Members who are absent without notice from the Committee meeting held on 10 November 2021.

**BACKGROUND**

Not applicable.

**COMMENT**

Not applicable.

**STATUTORY ENVIRONMENT**

Section 47(o) of the *Local Government Act 2019* is relevant to this matter.

**POLICY IMPLICATIONS**

This report has been prepared in accordance with Council's Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.

**FINANCIAL IMPLICATIONS**

Not applicable.

**STRATEGIC IMPLICATIONS**

Not applicable.

**VOTING REQUIREMENTS**

Not applicable.

**RECOMMENDATION:**

**That the Committee notes Elected Member absences without notice for the Special Finance Committee meeting held on 10 November 2021.**

**WEST ARNHEM REGIONAL COUNCIL**  
**FOR THE MEETING 10 NOVEMBER 2021**

<b>Agenda Reference:</b>	<b>5.1</b>
<b>Title:</b>	<b>Acceptance of Agenda</b>
<b>File Reference:</b>	<b>974142</b>
<b>Author:</b>	<b>Doreen Alusa, Governance and Risk Advisor</b>

**SUMMARY**

Agenda papers are presented for acceptance at the Special Finance Committee meeting held on 10 November 2021.

**BACKGROUND**

Not applicable.

**COMMENT**

Not applicable.

**STATUTORY ENVIRONMENT**

Section 92(1) *Local Government Act 2019* is relevant to this matter.

**POLICY IMPLICATIONS**

Not applicable.

**FINANCIAL IMPLICATIONS**

Not applicable.

**STRATEGIC IMPLICATIONS**

Not applicable.

**VOTING REQUIREMENTS**

Simple majority.

**RECOMMENDATION:**

**That the agenda papers for the Special Finance Committee meeting held on 10 November 2021 as circulated be received for consideration at the meeting.**



## WEST ARNHEM REGIONAL COUNCIL

### FOR THE MEETING 10 NOVEMBER 2021

<b>Agenda Reference:</b>	<b>6.1</b>
<b>Title:</b>	<b>Disclosure of Interest of Members or Staff</b>
<b>File Reference:</b>	<b>974143</b>
<b>Author:</b>	<b>Doreen Alusa, Governance and Risk Advisor</b>

#### SUMMARY

**Elected and Committee Members** are required to disclose an interest in a matter under consideration at the Special Finance Committee meeting:

- 1) In the case of a matter featured in an officer's report or written agenda item by disclosing the interest to the meeting as soon as possible after the matter is raised.
- 2) In the case of a matter raised in general debate or by any means other than the printed agenda of the Committee by disclosure as soon as possible after the matter is raised.

Under disclosure, the Member must abide by the decision of the Committee on whether he/she shall remain in the Chambers and/ or take part in the vote on the issue. The Committee may decide to allow the Member to provide further and better particulars of the interest prior to requesting him/her to leave the Chambers.

**Staff Members** of the Council are required to disclose an interest in a matter at any time at which they are required to act or exercise their delegate authority in relation to the matter. Upon disclosure, the staff member is not to act or exercise his or her delegated authority unless the Committee expressly directs him or her to do so.

#### STATUTORY ENVIRONMENT

Section 114 (Elected Members) *Local Government Act 2019*.  
Section 179 (staff members) *Local Government Act 2019*.

#### POLICY IMPLICATIONS

This report has been prepared in accordance with Council's Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.

#### VOTING REQUIREMENTS

Not applicable.

#### RECOMMENDATION:

**That the Special Finance Committee receives the declarations of interest as listed for the meeting held on 10 November 2021.**

## WEST ARNHAM REGIONAL COUNCIL

### FOR THE MEETING 10 NOVEMBER 2021

<b>Agenda Reference:</b>	<b>9.1</b>
<b>Title:</b>	<b>Finance Report for the period ended 30th September 2021</b>
<b>File Reference:</b>	<b>971873</b>
<b>Author:</b>	<b>Michael Connell, Accountant; Andrew Shaw, Finance Manager</b>

#### SUMMARY

To provide the Council with the Financial Management Report for the period ended 30<sup>st</sup>September 2021.

#### BACKGROUND

The *Local Government (General) Regulations 2021*, Division 7, Section 17 (as in force at 1 July 2021) apply to this monthly Financial Report and, state that Financial Reports to Council must set out and include the following:

- (1)(a) the actual income and expenditure of the Council for the period from the commencement of the financial year up to the end of the previous month; and
- (1)(b) the most recently adopted annual budget; and
- (1)(c) details of any material variances between the most recent actual income and expenditure of the Council and the most recently adopted annual budget.
- (2)(a) details of all cash and investments held by the Council (including money held in trust); and
- (2)(b) the closing cash at bank balance split between tied and untied funds; and
- (2)(c) a statement on trade debtors and a general indication of the age of the debts owed to the Council; and
- (2)(d) a statement on trade creditors and a general indication of the age of the debts owed by the Council; and
- (2)(e) a statement in relation to the Council's payment and reporting obligations for GST, fringe benefits tax, PAYG withholding tax, superannuation and insurance; and
- (2)(f) other information required by the Council.
- (5)(a) a certification, in writing, by the CEO to the Council that, to the best of the CEO's knowledge, information and belief:
  - (i) the internal controls implemented by the Council are appropriate; and
  - (ii) the Council's financial report best reflects the financial affairs of the Council.

The set of Financial Reports follow in this report, and include the following as attachments:

- CEO Certification
- Graphical Presentation
- Supplier Payment Analysis
- Profit and Loss report
- Balance Sheet Report
- Accounts Receivable Analysis
- Accounts Payable Analysis

The report is a full detailed report. A graphical presentation will be viewed in conjunction with this report commentary. It is noted that this report is subject to further end of year adjustments as arise in completion of the final external audit of Council's Financial Statements for the 2020-21 financial year.

## **COMMENT**

### **Snapshot Information (slide 2)**

This slide provides an overall snapshot of many aspects of Council's overall operations, which include:

- a) Profit and Loss related items: Total Revenue, and Operating surplus before capital.
- b) Balance sheet items (overall health of Council): Assets, asset additions, investments, cash.
- c) Key indicators of financial health: Working capital, cash flows and restricted assets.

### **Actual vs Budget Comparison-Operational (slide 3)**

This consolidated Financial Management Report relates to month three of the 2021-22 financial year and utilises the first approved budget (Budget A). Rates for the 2021-22 financial year were finalised and issued in October. In the management report we allocate the release of income according to the budget.

#### *Total revenue*

Total revenue increased by \$2.86m in September to be \$15.50m year-to-date (YTD), made up of operational revenue of \$11.41m and capital income of \$4.09m.

#### *Operational revenue*

The above total Council operational revenue consists mainly of operating grants income of \$6.51m. This is made up of the 2020-21 brought forward (B/F) balances of \$3.80m and current income allocations of \$2.71m. Income allocation from rates and charges is \$1.62m and consists of general rates \$531k, sewerage charges \$180k, water charges \$537k and domestic waste \$336k. Also included is income received from animal control (special rate) of \$36k.

Operational revenue Category 67 - Income Agency and Commercial Services YTD is \$1.70m. This is made up of the following income streams below:

- (a) Sales income of \$249k.
- (b) Service fee income of \$404k.
- (c) Contract fee income of \$853k (comes from Commercial services reporting group).
- (d) Family Assistance Office (FAO) childcare benefit of \$65k.
- (e) Other agency income of \$119k and;
- (f) Sales commissions received (Jabiru Licensed Post Office) of \$6k.

Remaining income comes from current income allocations of \$1.38m. Which covers internal income recovery allocations across: staff housing, worker's compensation, vehicle, plant and equipment, information technology, printing, fuel, food purchases, internal labour works and contract administration.

### *Operational expenditure*

Total Council operational expenditure YTD increased by \$2.79m from \$5.50m in August to \$8.29m at the end of September.

Expenses are primarily over budget in Employee expenses (account category 71). Where it is over the YTD budget of \$4.73m by \$343k. Main variances occur in:

- (a) 7112-Overtime-over budget by \$68k.
- (b) 7113-Allowances: includes HDA, on call, weekday/weekend penalty-over budget by \$72k
- (c) 7119-Other leave: includes personal, compassionate and parental leave-over budget by \$121k.
- (d) 7135-Relocation expenses-over budget by \$49k; and
- (e) 7141-Temp Hire-over budget by \$38k.

Other expense categories that are over budget for the YTD period ending September include: Contract and materials, over by \$64k and fuel, utilities and communication expenses, over by \$32k. All remaining expense categories are under budget.

### **Actual vs Budget Comparison – Capital (slide 4)**

Income from capital grants and contributions is \$4.09m and consists of:

- (a) Current capital reserve income allocations of \$1m.
- (b) B/F capital grants of \$605k.
- (c) Current capital grants income allocation of \$18k and;
- (d) B/F capital reserve of \$2.47m.

Capital expenditure YTD is \$1.76m and includes: buildings \$534k, infrastructure \$496k, vehicles \$125k, plant and equipment \$296k and roads \$312k.

Assets, once ready for use are financially “commissioned”. Council’s total value of commissioned assets are not yet final until completion and audit of the 2020-21 financial statements. Until then, Council is yet to commission new assets for the YTD period to September.

### **MANAGEMENT REPORT-RESULTS FOR THE PERIOD SEPTEMBER 2021**

A summary of Total Council comparative income and expenditure follows:

## Actuals v Budget by Reporting Group

as at 30 Sep 2021

Description	Actuals YTD	Budget YTD	TOTAL COUNCIL		Annual Budget	Progress
			Variance	%		
<b>Operational Revenue</b>						
61 - Income Rates and Charges	1,620,539	1,532,049	88,490	6%	6,128,197	26%
62 - Income Council Fees and Charges	86,755	65,985	20,770	31%	263,938	33%
63 - Income Operating Grants	6,506,422	4,174,626	2,331,796	56%	12,290,975	53%
64 - Income Investments	6,693	4,620	2,073	45%	18,480	36%
65 - Income Allocation	1,381,703	1,470,275	(88,573)	(6%)	5,881,101	23%
66 - Other Income	113,267	18,325	94,942	100%+	82,300	100%+
67 - Income Agency and Commercial Services	1,696,503	1,659,659	36,844	2%	6,613,636	26%
<b>Total Operational Revenue</b>	<b>11,411,881</b>	<b>8,925,539</b>	<b>2,486,342</b>	<b>28%</b>	<b>31,278,627</b>	<b>36%</b>
<b>Operational Expenditure</b>						
71 - Employee Expenses	5,070,873	4,727,866	343,007	7%	19,037,106	27%
72 - Contract and Material Expenses	1,463,454	1,399,793	63,661	5%	5,297,900	28%
73 - Finance Expenses	3,394	3,428	(34)	(1%)	13,712	25%
74 - Travel, Freight and Accom Expenses	213,474	232,591	(19,117)	(8%)	927,485	23%
76 - Fuel, Utilities & Communication	548,605	516,823	31,782	6%	2,067,292	27%
79 - Other Expenses	992,987	1,110,641	(117,653)	(11%)	4,254,867	23%
<b>Total Operational Expenditure</b>	<b>8,292,788</b>	<b>7,991,142</b>	<b>301,646</b>	<b>4%</b>	<b>31,598,361</b>	<b>26%</b>
<b>Total Operational Surplus / (Deficit)</b>	<b>3,119,093</b>	<b>934,397</b>	<b>2,184,696</b>	<b>100%+</b>	<b>(319,733)</b>	<b>0%</b>
<b>Capital Income</b>						
68 - Income Capital Grants and Contributions	4,087,914	1,000,000	3,087,914	100%+	1,000,000	100%+
69 - Proceeds from Sale of Assets	-	88,750	(88,750)	(100%)	355,000	0%
<b>Total Capital Income</b>	<b>4,087,914</b>	<b>1,088,750</b>	<b>2,999,164</b>	<b>100%+</b>	<b>1,355,000</b>	<b>100%+</b>
<b>Capital Expense</b>						
33 - Capital Expenditure	1,763,013	999,267	763,746	76%	999,267	100%+
78 - Cost of Assets Sold	-	9,000	(9,000)	(100%)	36,000	0%
<b>Total Capital Expense</b>	<b>1,763,013</b>	<b>1,008,267</b>	<b>754,746</b>	<b>75%</b>	<b>1,035,267</b>	<b>100%+</b>
<b>Total Capital Surplus / (Deficit)</b>	<b>2,324,902</b>	<b>80,483</b>	<b>2,244,418</b>	<b>100%+</b>	<b>319,733</b>	<b>100%+</b>
<b>Net Surplus / (Deficit)</b>	<b>5,443,995</b>	<b>1,014,880</b>	<b>4,429,114</b>	<b>100%+</b>	<b>(0)</b>	<b>0%</b>

The Management Report total surplus of \$5,443,995 above is reconciled to the profit of \$1,348,360 in the attachment titled "Profit and Loss Report-Consolidated". The Reconciliation follows:

Note that depreciation is not included in these management reports, neither is it a budget item.

**RECONCILIATION TO MANAGEMENT REPORT**

	<b>Total Surplus / (Deficit)</b>	<b><u>5,443,995</u></b>
<b>Add Grant Accounts (Cash basis)</b>		
6311 Operating Grant Income Australian Govt	1,223,918	
6312 Operating Grant Income Territory Govt	3,427,248	
6319 Operating Grant Income Other	66,340	
6811 Capital Grant Income Australian Govt	18,182	
6812 Capital Grant Income Territory Govt	-	
6813 Capital Grant Income Other	-	<u>4,735,688</u>
<b>Deduct Depreciation Accounts</b>		
7511 Depreciation Expense Buildings	-	
7512 Depreciation Expense Infrastructure	-	
7513 Depreciation Expense Plant	-	
7515 Depreciation Expense Furniture and Fittings	-	
7516 Depreciation Expense Vehicles	-	
7518 Depreciation Expense - Leasehold Land	-	
7519 Depreciation Expense Roads	-	<u>-</u>
		<u>4,735,688</u>
<b>Deduct Allocations for Reserve and Grants</b>		
6391 Carried Forward Operational Grants	(3,799,972)	
6393 Income Allocation Operational Grants	(2,706,450)	
6871 Capital reserve Allocation	(1,000,000)	
6891 Carried Forward Capital Grants	(604,699)	
6893 Income Allocation Capital Grants	(18,182)	
6895 Brought Forward Capital Reserve balance	(2,465,034)	<u>(10,594,336)</u>
<b>Add Capital Work In Progress Accounts</b>		
3321 Capital Expense Purchase Buildings	-	
3322 Capital Expense Construct Buildings	534,021	
3331 Capital Expenses Purchase/Construct Infrastructure	-	
3332 Capital Expense Upgrade Infrastructure	495,799	
3341 Capital Expense Purchase Vehicles	125,346	
3352 Capital Expenses Upgrade Plant and Equipment	-	
3361 Capital Purchase Furniture Fittings and Office Equipment	-	
3371 Capital Expense Purchase Plant	296,108	
3382 Capital Expense Construct/Upgrade Roads	311,739	<u>1,763,013</u>
		<u>(8,831,323)</u>
<b>Reconciled to Profit and Loss Statement</b>		<b><u>1,348,360</u></b>

## CORE SERVICES – UNTIED FUNDING

Activities in this reporting group include Corporate Administration, Governance, Financial Management, Risk Management, Building Maintenance, Local Roads Maintenance, Rate collections, Parks and Reserves, etc.

Total operational revenue for September is \$4.36m and well under budget by \$1.24m. The majority of the shortfall is within income from operating grants, where it is \$1.32m under the YTD budget. The annual budget of \$1.32m for the B/F operational grants covers the early release Financial Assistance Grant funding for FAA Local Roads (activity 2009, \$648k) and FAA General Purpose (activity 2025, \$668k). The FAA funding was received in 2020-21, and allocated to the Grants-Income Received in Advance liability account (9999.00.2521). This liability was reversed in the current financial year, 2021-22 and then directly applied to income (account number 2009.00.6312 and 2025.00.6312 respectively). This is shown in the Profit and Loss report but not in the Management report.

Income YTD from rates and charges (general, sewerage, water, and domestic waste) total \$1.60m and current internal income recovery allocation is \$1.32m YTD.

Total operational expenditure is \$4.95m and under budget by \$9k. Employee expenses are over the YTD budget by \$170k and includes some of the following expenses listed below:

- (a) 7112-Overtime-over budget by \$51k.
- (b) 7115-Worker's Compensation-over budget by \$26k.
- (c) 7119-Other leave: includes personal, compassionate and parental leave-over budget by \$80k.
- (d) 7135-Relocation expenses-over budget by \$49k; and
- (e) 7141-Temp Hire-over budget by \$41k.

Contract and material expenses overall, are under the YTD budget by \$146k. The main underspend is in 7241-Contractor expenses, where it is \$115 under. This financial year there has been a budget of \$100k allocated to activity 2023-Conduct Council Elections, which is yet to incur expenditure. Also under budget is activity 7258-Portable and attractive items, where it is \$85k under. From here, activity 2049-Maintain staff houses is yet to incur expenditure against the YTD budget of \$78k.

The capital income budget for the YTD period to September includes \$40k allocated for proceeds for sale of plant and \$49k for proceeds for motor vehicle sales. On the other hand, Capital expenditure includes buildings \$7k, infrastructure \$5k and plant and equipment \$6k.

A summary of September's YTD comparative income and expenditure is shown below.

## Actuals v Budget by Reporting Group

as at 30 Sep 2021

CORE SERVICES UNTIED						
Description	Actuals YTD	Budget YTD	Variance	%	Annual Budget	Progress
<b>Operational Revenue</b>						
61 - Income Rates and Charges	1,620,539	1,532,049	88,490	6%	6,128,197	26%
62 - Income Council Fees and Charges	58,485	58,008	477	1%	232,033	25%
63 - Income Operating Grants	1,218,847	2,535,214	(1,316,367)	(52%)	6,191,754	20%
64 - Income Investments	6,693	4,620	2,073	45%	18,480	36%
65 - Income Allocation	1,324,587	1,404,225	(79,638)	(6%)	5,616,901	24%
66 - Other Income	91,846	18,325	73,521	100%+	73,300	100%+
67 - Income Agency and Commercial Serv	40,449	49,328	(8,879)	(18%)	197,310	21%
<b>Total Operational Revenue</b>	<b>4,361,446</b>	<b>5,601,769</b>	<b>(1,240,323)</b>	<b>(22%)</b>	<b>18,457,975</b>	<b>24%</b>
<b>Operational Expenditure</b>						
71 - Employee Expenses	3,124,262	2,954,755	169,506	6%	11,948,652	26%
72 - Contract and Material Expenses	673,765	820,067	(146,302)	(18%)	2,979,996	23%
73 - Finance Expenses	1,777	1,703	74	4%	6,812	26%
74 - Travel, Freight and Accom Expenses	141,410	143,780	(2,370)	(2%)	572,121	25%
76 - Fuel, Utilities & Communication	432,264	408,102	24,162	6%	1,632,407	26%
79 - Other Expenses	573,466	609,866	(36,400)	(6%)	2,319,583	25%
<b>Total Operational Expenditure</b>	<b>4,946,943</b>	<b>4,938,272</b>	<b>8,671</b>	<b>0%</b>	<b>19,459,570</b>	<b>25%</b>
<b>Total Operational Surplus / (Deficit)</b>	<b>(585,497)</b>	<b>663,496</b>	<b>(1,248,994)</b>	<b>(100%)+</b>	<b>(1,001,595)</b>	<b>58%</b>
<b>Capital Income</b>						
68 - Income Capital Grants and Contribution	-	-	-	-	-	0%
69 - Proceeds from Sale of Assets	-	88,750	(88,750)	(100%)	355,000	0%
<b>Total Capital Income</b>	<b>-</b>	<b>88,750</b>	<b>(88,750)</b>	<b>(100%)</b>	<b>355,000</b>	<b>0%</b>
<b>Capital Expense</b>						
33 - Capital Expenditure	17,111	-	17,111	100%	-	100%
78 - Cost of Assets Sold	-	9,000	(9,000)	(100%)	36,000	0%
<b>Total Capital Expense</b>	<b>17,111</b>	<b>9,000</b>	<b>8,111</b>	<b>90%</b>	<b>36,000</b>	<b>48%</b>
<b>Total Capital Surplus / (Deficit)</b>	<b>(17,111)</b>	<b>79,750</b>	<b>(96,861)</b>	<b>(100%)+</b>	<b>319,000</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(602,608)</b>	<b>743,246</b>	<b>(1,345,855)</b>	<b>(100%)+</b>	<b>(682,595)</b>	<b>88%</b>



## CORE SERVICES – TIED FUNDING

Activities here include Indigenous Jobs Development Funding, Road to Recovery work, Special Purpose Grants (SPG), Maningrida oval upgrade, solar lighting projects and some of the Local Authority Projects (LAP).

Total operational revenue is made up of current grant income allocations of \$378k and B/F operational grant balances from 2020-21 of \$2.50m. This consists of B/F balances for activities such as: 2178-Local Authorities Community Project Income \$1.66m, 2330-Local Roads and Community Infrastructure Program \$694k and some of the NT Gov-Place-making Initiatives projects such as, 2343-NT Gov-Place-making Jabiru-Water Tower Mural \$197k and 2344-Jabiru binning centre landscaping \$69k, 2345-NT Gov-Place-making Jabiru-Marrawuddi Car Park \$84k and 2346-NT Gov - Place-making Jabiru-Pool Shade \$50k, to name a few.

Total operational expenditure YTD is \$385k and over budget by \$7k. Employee expenses (mainly within salary-related expenses) are over the YTD budget by \$16k whereas, contract and material expenses are under by \$9k.

Capital income consists of the B/F capital grants balances from 2020-21 of \$587k and current income allocations of \$18k. Capital expenditure covers buildings \$222k, infrastructure \$286k, plant and equipment \$15k and roads \$308k.

A summary of September's YTD comparative income and expenditure is shown below.



### Actuals v Budget by Reporting Group as at 30 Sep 2021

CORE SERVICES TIED						
Description	Actuals YTD	Budget YTD	Variance	%	Annual Budget	Progress
<b>Operational Revenue</b>						
61 - Income Rates and Charges	-	-	-	-	-	0%
62 - Income Council Fees and Charges	-	90	(90)	(100%)	360	0%
63 - Income Operating Grants	2,875,408	378,426	2,496,983	100%+	1,513,703	100%+
64 - Income Investments	-	-	-	-	-	0%
65 - Income Allocation	-	-	-	-	-	0%
66 - Other Income	-	-	-	-	-	0%
67 - Income Agency and Commercial Serv	-	-	-	-	-	0%
<b>Total Operational Revenue</b>	<b>2,875,408</b>	<b>378,516</b>	<b>2,496,893</b>	<b>100%+</b>	<b>1,514,063</b>	<b>100%+</b>
<b>Operational Expenditure</b>						
71 - Employee Expenses	230,537	214,732	15,805	7%	858,929	27%
72 - Contract and Material Expenses	149,784	159,262	(9,477)	(6%)	637,046	24%
73 - Finance Expenses	-	-	-	-	-	0%
74 - Travel, Freight and Accom Expenses	1,413	601	812	(100%)+	2,014	70%
76 - Fuel, Utilities & Communication	3,096	3,928	(832)	(21%)	15,713	20%
79 - Other Expenses	991	90	901	(100%)+	360	100%+
<b>Total Operational Expenditure</b>	<b>385,822</b>	<b>378,613</b>	<b>7,209</b>	<b>2%</b>	<b>1,514,063</b>	<b>25%</b>
<b>Total Operational Surplus / (Deficit)</b>	<b>2,489,586</b>	<b>(97)</b>	<b>2,489,684</b>	<b>100%+</b>	<b>(0)</b>	<b>0%</b>
<b>Capital Income</b>						
68 - Income Capital Grants and Contribution	605,513	-	605,513	100%	-	100%
69 - Proceeds from Sale of Assets	-	-	-	-	-	0%
<b>Total Capital Income</b>	<b>605,513</b>	<b>-</b>	<b>605,513</b>	<b>100%</b>	<b>-</b>	<b>100%</b>
<b>Capital Expense</b>						
33 - Capital Expenditure	832,032	-	832,032	100%	-	100%
78 - Cost of Assets Sold	-	-	-	-	-	0%
<b>Total Capital Expense</b>	<b>832,032</b>	<b>-</b>	<b>832,032</b>	<b>100%</b>	<b>-</b>	<b>100%</b>
<b>Total Capital Surplus / (Deficit)</b>	<b>(226,519)</b>	<b>-</b>	<b>(226,519)</b>	<b>(100%)</b>	<b>-</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,263,067</b>	<b>(97)</b>	<b>2,263,165</b>	<b>100%+</b>	<b>(0)</b>	<b>0%</b>



## COMMERCIAL SERVICES

This reporting group includes the provision of agency services such as Centrelink, Licenced Post Offices (LPOs) at Gunbalanya, Jabiru and Maningrida, Childcare, Power and Water-Essential Services, Jabiru Town Development Authority (JTDA), Tenancy Management, Visitor Accommodation and Airstrip Maintenance. Commercial Services also generates internal revenue from maintenance of Council assets, etc.

Total Operational revenue YTD is \$1.63m and is predominantly from income of \$1.55m in account category 67-Income Agency and Commercial Services. Which consists of

- (a) 6723-Sales Income \$225k.
- (b) 6724-Service Fee Income \$372k.
- (c) 6725-Contract Fee Income \$853k, consisting of:
  - 4002-Jabiru Town Development Authority-Service Agreement \$13k.
  - 4002-Centrelink services \$73k.
  - 4009-Manage electricity and water business \$494k.
  - 4012-Post office operations \$116k.
  - 4019-DAWE housing maintenance \$24k and;
  - 4029-Aerodrome maintenance \$134k.
- (d) 6726-Family Assistance Office Childcare Benefit \$65k.
- (e) 6729-Other Agency Income \$33k and;
- (f) 6730-Sales Commissions (Jabiru LPO) \$6k.

Total operational expenditure YTD is \$1.54m and over budget by \$219k. Contract and materials are over the YTD budget by \$148k and consists of some items listed below:

- (a) 7211 - Professional Fee Expense, over by \$5k.
- (b) 7212 - Legal Fee Expense, over by \$13k.
- (c) 7241 - Contractor Expense, over by \$34k.
- (d) 7251 - Material Expense General, over by \$14k.
- (e) 7254 - Material Expense Computer Consumables, over by \$2k.
- (f) 7281 - Inventory Purchases, over by \$57k and;
- (g) 7282 - Inventory Adjustments, over by \$23k.

Employee expenses overall, are also over the YTD budget by \$57k. The following list of activities below are over budget:

- (a) 4001 - Operate Long day care, over by \$31k (salary expense is over budget here by \$15k).
- (b) 4009 - Manage Electricity and water business, over by \$36k (salary allowances is over budget here by \$21k).
- (c) 4012 - Operate post office business, over by \$33k (salary expense is over budget here by \$25k).
- (d) 4031 - NDIS National Disability Insurance Scheme, over by \$14k (salary expense is over budget here by \$16k).

There is nil Capital income and expenditure for this reporting group.

A summary of September's YTD comparative income and expenditure is shown below.

## Actuals v Budget by Reporting Group

as at 30 Sep 2021

COMMERCIAL SERVICES						
Description	Actuals YTD	Budget YTD	Variance	%	Annual Budget	Progress
<b>Operational Revenue</b>						
61 - Income Rates and Charges	-	-	-	-	-	0%
62 - Income Council Fees and Charges	28,270	7,886	20,383	100%+	31,545	90%
63 - Income Operating Grants	10,500	10,500	-	-	42,000	25%
64 - Income Investments	-	-	-	-	-	0%
65 - Income Allocation	34,180	17,169	17,011	99%	68,675	50%
66 - Other Income	78	-	78	100%	-	100%
67 - Income Agency and Commercial Servic	1,554,312	1,487,407	66,905	4%	5,924,626	26%
<b>Total Operational Revenue</b>	<b>1,627,339</b>	<b>1,522,962</b>	<b>104,378</b>	<b>7%</b>	<b>6,066,847</b>	<b>27%</b>
<b>Operational Expenditure</b>						
71 - Employee Expenses	738,235	680,917	57,318	8%	2,721,569	27%
72 - Contract and Material Expenses	448,920	300,983	147,937	49%	1,191,932	38%
73 - Finance Expenses	1,617	1,725	(108)	(6%)	6,900	23%
74 - Travel, Freight and Accom Expenses	31,592	30,483	1,110	4%	121,930	26%
76 - Fuel, Utilities & Communication	49,076	48,560	516	1%	194,240	25%
79 - Other Expenses	272,883	260,606	12,277	5%	1,017,866	27%
<b>Total Operational Expenditure</b>	<b>1,542,324</b>	<b>1,323,274</b>	<b>219,050</b>	<b>17%</b>	<b>5,254,436</b>	<b>29%</b>
<b>Total Operational Surplus / (Deficit)</b>	<b>85,015</b>	<b>199,688</b>	<b>(114,672)</b>	<b>(57%)</b>	<b>812,411</b>	<b>10%</b>
<b>Capital Income</b>						
68 - Income Capital Grants and Contribution	-	-	-	-	-	0%
69 - Proceeds from Sale of Assets	-	-	-	-	-	0%
<b>Total Capital Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital Expense</b>						
33 - Capital Expenditure	-	-	-	-	-	0%
78 - Cost of Assets Sold	-	-	-	-	-	0%
<b>Total Capital Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Capital Surplus / (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>85,015</b>	<b>199,688</b>	<b>(114,672)</b>	<b>(57%)</b>	<b>812,411</b>	<b>10%</b>

## COMMUNITY SERVICES

This reporting group has a focus on externally funded grants. This includes: Home Care, Children's Services, Community Safety, Disability Care, Aged Care, Sports & Recreation, Youth Programs, Indigenous Languages and Radio and Broadcasting Programs. It also includes Civic Events, such as the Australia Day celebrations, and the Kakadu Triathlon.

Total operational revenue YTD is \$2.54m and consists of:

- (a) Income operating grants
  - B/F operational grants balances from 2020-21 of \$1.30m and;
  - Current income operating grant allocations of \$1.10m.
- (b) Income agency and commercial services
  - Service fee income of \$16k
  - Other agency income of \$86k
- (c) Internal work allocation recovery income of \$23k and;
- (d) Other income-reimbursement income employees for Australian Government boosting apprenticeship commencements wage subsidy, \$16k.

Total operational expenditure is \$1.40m YTD and over budget by \$45k. Employee expenses are over by \$100k. This comes mostly from:

- (a) 7111-Salary expense-over budget by \$30k.
- (b) 7112-Overtime-over budget by \$6k.
- (c) 7113- Allowances-over budget by \$37k.
- (d) 7119-Other leave: includes personal, compassionate and parental leave-over budget by \$23k and;
- (e) 7138-Locality allowance-over by \$5k.

Contract and material expenses are also over the YTD budget by \$60k with some of the following accounts being over namely, 7251-Material Expense General-over by \$20k, 7255-Food Purchases-over by \$12k, 7292-Internal Work Cost Allocation-Expense-over by \$19k, 7241-Contractor Expense-over by \$5k and 7258-Portable and Attractive Items-over by \$5k.

Capital income consists of the B/F capital grants balances from 2020-21 of \$17k. Capital expenditure includes: buildings \$20k, infrastructure \$97k and motor vehicles \$61k.

A summary of September's YTD comparative income and expenditure is shown below.

## Actuals v Budget by Reporting Group

as at 30 Sep 2021

COMMUNITY SERVICES						
Description	Actuals YTD	Budget YTD	Variance	%	Annual Budget	Progress
<b>Operational Revenue</b>						
61 - Income Rates and Charges	-	-	-	-	-	0%
62 - Income Council Fees and Charges	-	-	-	-	-	0%
63 - Income Operating Grants	2,401,667	1,250,486	1,151,180	92%	4,543,518	53%
64 - Income Investments	-	-	-	-	-	0%
65 - Income Allocation	22,935	48,881	(25,946)	(53%)	195,525	12%
66 - Other Income	16,000	-	16,000	100%	9,000	100%+
67 - Income Agency and Commercial Serv	101,743	122,925	(21,182)	(17%)	491,700	21%
<b>Total Operational Revenue</b>	<b>2,542,344</b>	<b>1,422,292</b>	<b>1,120,052</b>	<b>79%</b>	<b>5,239,743</b>	<b>49%</b>
<b>Operational Expenditure</b>						
71 - Employee Expenses	977,839	877,461	100,378	11%	3,507,955	28%
72 - Contract and Material Expenses	179,414	119,482	59,933	50%	488,926	37%
73 - Finance Expenses	-	-	-	-	-	0%
74 - Travel, Freight and Accom Expenses	31,130	57,728	(26,598)	(46%)	231,420	13%
76 - Fuel, Utilities & Communication	64,168	56,233	7,936	14%	224,932	29%
79 - Other Expenses	142,594	239,345	(96,752)	(40%)	916,325	16%
<b>Total Operational Expenditure</b>	<b>1,395,146</b>	<b>1,350,249</b>	<b>44,897</b>	<b>3%</b>	<b>5,369,558</b>	<b>26%</b>
<b>Total Operational Surplus / (Deficit)</b>	<b>1,147,198</b>	<b>72,044</b>	<b>1,075,155</b>	<b>100%+</b>	<b>(129,816)</b>	<b>0%</b>
<b>Capital Income</b>						
68 - Income Capital Grants and Contribution	17,367	-	17,367	100%	-	100%
69 - Proceeds from Sale of Assets	-	-	-	-	-	0%
<b>Total Capital Income</b>	<b>17,367</b>	<b>-</b>	<b>17,367</b>	<b>100%</b>	<b>-</b>	<b>100%</b>
<b>Capital Expense</b>						
33 - Capital Expenditure	177,742	-	177,742	100%	-	100%
78 - Cost of Assets Sold	-	-	-	-	-	0%
<b>Total Capital Expense</b>	<b>177,742</b>	<b>-</b>	<b>177,742</b>	<b>100%</b>	<b>-</b>	<b>100%</b>
<b>Total Capital Surplus / (Deficit)</b>	<b>(160,375)</b>	<b>-</b>	<b>(160,375)</b>	<b>(100%)</b>	<b>-</b>	<b>100%</b>
<b>Net Surplus / (Deficit)</b>	<b>986,824</b>	<b>72,044</b>	<b>914,780</b>	<b>100%+</b>	<b>(129,816)</b>	<b>0%</b>

## Statement of Working Capital (slide 6-9)

Total adjusted current assets decreased by  $-\$1.02\text{m}$  (-25%) from  $\$4.01\text{m}$  in August down to  $\$2.99\text{m}$  in September. The movement of the closing balances in current asset items are illustrated in the table below. The decrease in cash and cash equivalents of  $-\$1.17\text{m}$  results from the difference between the movement (from August to September) in respect of (a) total cash and investments,  $-\$2.26\text{m}$  and (b) a decrease in the total movement in restricted cash (internal and external) balance of  $-\$1.08\text{m}$ .

Total current liabilities decreased by  $\$906\text{k}$  (-23%) from  $\$3.98\text{m}$  in August down to  $\$3.07\text{m}$  in September. The movement of the closing balances (from August to September) in current liability items are also illustrated in the table below. Trade and other payables reduced by  $-\$582\text{k}$  as creditor payments continue to be made. Provisions have decreased by  $-\$28\text{k}$  and mostly comes from a drop in doubtful debts of  $\$21\text{k}$  due to the end of year adjustment for 2020-21 and the movement of employee annual leave provision decreased by  $\$9\text{k}$ . Other liabilities have increased by  $\$295\text{k}$  since August with some of the main movements occurring in the liability for rates income in advance, increased a further  $\$397\text{k}$  and accrued employee expenses (wages, etc.), up by  $-\$130\text{k}$ .

Council's net working capital decreased from  $\$33\text{k}$  in August down to  $-\$78\text{k}$  by the end of September. The current ratio decreased from 1.01 in August down to 0.97 in September. This is demonstrated in the bar graph presentation slides.

It is noted that as a result of the deferral of 2021-22 rate notices, that were issued in October 2021, Finance has estimated the income it would have ordinarily expected to receive in September 2021 (based on 70% of the total rates income) from rates general, sewerage and waste charges, as per Council's current budget (BUDA). This income is included in current assets (trade and other receivables) and would have resulted in the current ratio increasing from its current position of 0.97 to 1.91. The effect of this estimate is illustrated in slide 7.

	AUG	SEP	Movement	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	1,728,605	554,243	$-\$1,174,362$	<b>-68%</b>
Trade and Other Receivables	$\$848,507$	1,343,157	$\$494,650$	<b>58%</b>
Inventories (fuel and post office)	$\$133,290$	123,282	$-\$10,009$	-8%
Prepayments and Other	$\$1,298,548$	971,532	$-\$327,016$	-25%
<b>TOTAL CURRENT ASSETS</b>	<b><math>\\$4,008,950</math></b>	<b><math>\\$2,992,214</math></b>	<b><math>-\\$1,016,737</math></b>	<b>-25%</b>
Less:				
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables	$\$1,894,799$	1,312,327	$-\$582,473$	<b>-31%</b>
Provisions	$\$2,239,736$	2,211,615	$-\$28,122$	-1%
Borrowings	$\$0$	-	$\$0$	0%
Other Liabilities	$-\$158,965$	$-453,978$	$-\$295,013$	<b>186%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b><math>\\$3,975,571</math></b>	<b><math>3,069,963</math></b>	<b><math>-\\$905,607</math></b>	<b>-23%</b>
<b>NET CURRENT ASSETS (Working Capital)</b>	<b><math>\\$33,380</math></b>	<b><math>-\\$77,750</math></b>	<b><math>-\\$111,130</math></b>	<b>-333%</b>
<b>CURRENT RATIO</b>	<b>1.01</b>	<b>0.97</b>	<b>-0.03</b>	<b>-3%</b>

Movement of the current ratio in line graph format for the past year is also illustrated in slide 8 of the presentation.

## **Cash In vs Cash Out (slide 10)**

Overall, net cash has decreased by -\$2.26m from \$10.02m in August down to \$7.76m in September. This consists mainly of the movement from August to September in:

- (a) Payments to employees - up by \$1.42m and;
- (b) Payments for materials and contracts - increased by \$1.03m.

Since the issue of rates notices in October, cash flow is expected to improve in future months.

Opening cash for the first month of the new financial year from 1 July was \$13.34m and, by the end of September this decreased to \$7.76m, as per cash flow report below. *Operating receipts* for September are \$4.78m whereas *Operating payments* are \$8.61m and consists of the break-up of cash flow receipts and payments respectively, from operating activities below. Capital payments of \$1.76m were made in September.

### **WEST ARNHEM REGIONAL COUNCIL-STATEMENT OF CASH FLOWS for the period ended 30 September 2021**

	<b>30 September 2021</b>
	<b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
<i>Receipts</i>	
Receipts from rates & annual charges	511,351
Receipts from user charges & fees	122,317
Interest received	7,942
Operating Grants & contributions	3,215,433
Other operating receipts	921,006
	<b>4,778,050</b>
<i>Payments</i>	
Payments to employees	(4,778,953)
Payments for materials & contracts	(2,906,392)
Payments of interest	(3,394)
Other operating payments	(920,499)
	<b>(8,609,238)</b>
<b>Net Cash Flows provided by/(used in) the Operating Activities</b>	<b>(3,831,188)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
<i>Receipts</i>	
Capital Grants	18,182
Proceeds from sale of assets	-
	<b>18,182</b>
<i>Payments</i>	
Purchase of assets	(1,763,013)
	<b>(1,763,013)</b>
<b>Net Cash Flows (used in) the Investing Activities</b>	<b>(1,744,831)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
<i>Payments</i>	
Investment in Joint Venture	-
<b>Net Cash Flows used in the Investing Activities</b>	<b>-</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>(5,576,019)</b>
<b>Cash at Beginning of Reporting Period - 1 Jul 2021</b>	<b>13,339,541</b>
<b>Cash at End of Reporting Period</b>	<b>7,763,522</b>





## SUMMARY

Total Cash at Bank, cash on hand, and investments, *less* internal (capital reserve funded) and external (grant / tied funded) restrictions totals \$554k as per the table below.

<b>Cash at Bank and on hand</b>	
Cash at Bank - Operational Account	937,947
Cash at Bank - Cash at Bank Business One Licenced Post Offices	45,591
Cash at Bank – Business Maxi Account	141
Cash at Bank - Dept of Agriculture, Water and the Environment (DAWE) Trust Account	19,103
Cash at Bank - Grant Trust Account	7,712
Cash at Bank - Traditional Credit Union	1,275
Cash on Hand General - Cash Floats in Communities	1,750
Traditional Credit Union - Shares	4
<b>Investments</b>	
Term Deposits	6,750,000
<b>Total Cash and Investments</b>	<b><u>7,763,522</u></b>
<b>Less Restricted Cash included further below</b>	<b><u>7,209,279</u></b>
<b>Balance Remaining</b>	<b><u>554,243</u></b>

### Restricted Assets (slides 11-13)

The following restricted assets have been excluded from above cash & cash equivalent:

#### **RESTRICTED ASSETS:**

Internal Restrictions: Capital Reserve	1,705,716
External Restrictions: Restricted Grant Funding as at 30 September 2021	<u>5,503,563</u>
<b>TOTAL:</b>	<b><u>7,209,279</u></b>

### **Internally Restricted (Reserve-funded projects)-Using Council's own Money**

Capital Reserve is the use of Council's own funds for "internally restricted" projects. During September, the net result of capital reserve expenditure came to -\$86,126. This consisted of:

- (a) Total expenditure of \$79,216 spent on the following Reserve-funded project activities listed below.
- (b) An adjustment of -\$160k for the Warruwi Airport road works and drainage was made to move costs from Capital and applied directly to the project activity cost code and;
- (c) A credit note of-\$5,343 was applied to activity 5211-Purchase-Garbage Compactor-Jabiru for the cancellation of training to run the compactor due to Covid-19 lockdown.

<b>Capital Reserve Activity</b>	<b>September 2021 Expenditure</b>
5153.01 - Replace Shed at Lot 652B Gunbalanya	\$3,880
5187.04 - Council Contribution - Basketball Court Upgrade - Minjilang	\$4,055
5217.01 - Upgrade Bathroom/Toilet Staff House Lot 535 Gunbalanya	\$10,863
5226.03 - Upgrade Bathroom Staff House Lot 655 A and B Maningrida	\$2,678
5237.01 - Replace Roofing Cement Shed Lot 652 Gunbalanya	\$8,636
5239.01 - Replace Roofing Long Workshop Lot 652 Gunbalanya	\$46,520
5246.02 - Upgrade Community Hall Jabiru	\$480
5253.01 - Purchase 3 Tonne Roller Gunbalanya	\$2,104
<b>Sub Total</b>	<b>\$79,216</b>
<b>Adjustment</b>	
5167.05 - Kerb and Channel Airport to Workshop Road - Warruwi	-\$160,000
<b>Adjustment</b>	
5211.02 - Purchase - Garbage Compactor - Jabiru	-\$5,343
<b>Total</b>	<b><u><u>-\$86,127</u></u></b>

Current active projects follow (includes projects which have been completed last financial year, new, deferred or removed projects and projects sourced through alternative funding arrangements):

Reserve Activity	Approved Budget	Date of Approval	Expenditure to 30 Jun 2020	Expenditure to 30 Jun 2021	Expenditure to date FY2021-22	Balance as at 30.09.2021
5213.01 - Upgrade Furniture and Fittings Youth Centre - Gunbalanya - <b>COMPLETED</b>	28,401	FY 20/21	-	(28,401)	(4,679)	(4,679)
5244.01 - Repair Surface Basketball Court Lot 639C Gunbalanya - <b>COMPLETED</b>	11,980	FY 20/21	-	-	(11,980)	0
5290.02 - Capital Reserve - Jabiru Swimming Pool Replace Garden Edging- <b>COMPLETED</b>	24,000	FY 20/21	-	-	(24,000)	0
5210.00 - Purchase Executive Vehicle - Mayor - <b>COMPLETED</b>	95,000	FY 20/21	-	(96,859)	-	(1,859)
5255.02 - Purchase Street Sweeper Jabiru - <b>COMPLETED</b>	170,000	FY 20/21	-	(174,782)	-	(4,782)
5288.00 - Replace Executive Vehicle - Toyota Prado - CEO - <b>COMPLETED</b>	65,273	FY 21/22	-	-	(65,160)	113
5261.05 - Purchase Side by Side Buggy Warruwi- <b>COMPLETED</b>	30,124	FY 20/21	-	(3,305)	(26,820)	0
5152.01 - Diamond Mesh Loading Ramp - Sorting Bays - Gunbalanya	30,000	FY 18/19	(1,644)	(25,571)	-	2,786
5153.01 - Replace Shed at Lot 652B Gunbalanya	50,000	FY 18/19	-	(980)	(50,425)	(1,405)
5158.03 - Staff Housing - Design 3 Units for Lot 660 - Maningrida	70,000	FY 18/19	(22,004)	(35,721)	(14,176)	(1,901)
5166.01 - Workshop Entrance Culverts and Floodway - Gunbalanya	50,000	FY 19/20	-	(46,250)	-	3,750
5167.05 - Kerb and Channel Airport to Workshop Road - Warruwi	330,000	FY 19/20	(19,516)	(2,274)	(3,273)	304,937
5180.02 - Asset Purchase - Water Pump and Motor - Jabiru	20,000	FY 19/20	(6,185)	-	-	13,815

Reserve Activity	Approved Budget	Date of Approval	Expenditure to 30 Jun 2020	Expenditure to 30 Jun 2021	Expenditure to date FY2021-22	Balance as at 30.09.2021
5181.02 - Asset Upgrade - Sewerage Pump Jabiru	28,000	FY 19/20	-	-	-	28,000
5187.04 - Council Contribution - Basketball Court Upgrade - Minjilang	147,000	FY 20/21	-	(139,972)	(11,083)	(4,055)
5188.04 - Replace veranda handrails and balustrade - Minjilang Office	36,071	FY 19/20	(16,291)	-	-	19,780
5191.03 - Buff Lodge bathroom upgrade - Maningrida	100,000	FY 19/20	-	(99,656)	-	344
5192.03 - Relocate dongas,shed and demolition of the amenities -Maningrida	120,000	FY 19/20	-	(65,679)	(16,010)	38,311
5197.02 - Remediation Works - Jabiru Drive	140,000	FY 20/21	-	(149,211)	-	(9,211)
5197.03 - Kerb Channel and Reseal Bagshaw Road Maningrida	360,000	FY 20/21	-	(14,380)	-	345,620
5199.00 - Solar Installation - Darwin Office	60,000	FY 20/21	-	(51,818)	-	8,182
5200.01 - Fencing for New Cemetery - Gunbalanya	20,000	FY 20/21	-	-	-	20,000
5200.04 - Fencing for New Cemetery - Minjilang	30,000	FY 20/21	-	-	-	30,000
5200.05 - Fencing for New Cemetery - Warruwi	20,000	FY 20/21	-	-	-	20,000
5206.05 - Council Contribution - Ablution Block - Warruwi	69,180	FY 20/21	-	-	(79,241)	(10,061)
5211.02 - Purchase - Garbage Compactor - Jabiru	280,000	FY 20/21	-	-	(242,889)	37,111
5212.02 - Purchase - Rubbish Trailer - Jabiru	40,000	FY 20/21	-	-	-	40,000
5214.01 - Upgrade Staff House Unit 1 Lot 514 Gunbalanya	12,000	FY 20/21	-	(13,200)	(273)	(1,473)
5215.01 - Upgrade Bathroom Toilet Staff House Lot 397 Gunbalanya	24,949	FY 20/21	-	(23,720)	-	1,229
5216.01 - Replace Kitchen Staff House Unit 2 Lot 452 Gunbalanya	24,182	FY 20/21	-	(20,200)	(873)	3,109



Reserve Activity	Approved Budget	Date of Approval	Expenditure to 30 Jun 2020	Expenditure to 30 Jun 2021	Expenditure to date FY2021-22	Balance as at 30.09.2021
5217.01 - Upgrade Bathroom/Toilet Staff House Lot 535 Gunbalanya	37,464	FY 20/21	-	(32,448)	(10,863)	(5,846)
5218.01 - Upgrade Bathroom/Toilet Staff House Lot 588 Gunbalanya	10,545	FY 20/21	-	(11,600)	-	(1,055)
5219.01 - Replace Kitchen Staff House Unit 1 Lot 452 Gunbalanya	18,423	FY 20/21	-	(10,241)	(873)	7,309
5220.01 - Replace Floor Covering Staff House Unit 2 Lot 514 Gunbalanya	21,777	FY 20/21	-	(23,955)	-	(2,178)
5221.01 - Replace Kitchen House Unit 2 Lot 514 Gunbalanya	19,694	FY 20/21	-	(15,990)	-	3,704
5222.01 - External Painting Staff House Lot 397 Gunbalanya	20,534	FY 20/21	-	(22,588)	(199)	(2,252)
5223.01 - Replace Kitchen Staff House Lot 397 Gunbalanya	13,136	FY 20/21	-	(14,450)	-	(1,314)
5224.01 - Replace Floor Coverings House Lot 535 Gunbalanya	8,036	FY 20/21	-	(8,840)	(409)	(1,213)
5225.03 - Upgrade Staff House Lot 405 Downstairs Maningrida	98,580	FY 20/21	-	(91,920)	(4,225)	2,436
5226.03 - Upgrade Bathroom Staff House Lot 655 A and B Maningrida	58,119	FY 20/21	-	(56,835)	(2,678)	(1,394)
5227.03 - Replace Kitchen Staff House Lot 430A Maningrida	25,514	FY 20/21	-	(22,536)	-	2,978
5229.03 - Upgrade Bathroom Staff House Lot 413 Maningrida	22,261	FY 20/21	-	(22,439)	-	(178)
5237.01 - Replace Roofing Cement Shed Lot 652 Gunbalanya	74,425	FY 20/21	-	(829)	(16,091)	57,505
5238.01 - Replace Roofing Women's Centre Lot 439 Gunbalanya	51,069	FY 20/21	-	(41,119)	-	9,950
5239.01 - Replace Roofing Long Workshop Lot 652 Gunbalanya	64,518	FY 20/21	-	-	(63,838)	680

Reserve Activity	Approved Budget	Date of Approval	Expenditure to 30 Jun 2020	Expenditure to 30 Jun 2021	Expenditure to date FY2021-22	Balance as at 30.09.2021
5240.01 - Replace Kitchen Main Depot Shed Lot 652 Gunbalanya	26,318	FY 20/21	-	(24,955)	-	1,364
5246.02 - Upgrade Community Hall Jabiru	170,046	FY 20/21	-	(153,401)	(3,205)	13,440
5247.02 - Replace Tiles and Dive Blocks Swimming Pool Jabiru	75,203	FY 20/21	-	(165)	(78,421)	(3,383)
5250.05 - Upgrade Bathrooms Recreation Centre Lot 2 Warruwi	93,298	FY 20/21	-	(93,108)	(14,545)	(14,356)
5251.05 - Upgrade Electrical/Plumbing Rec Centre Lot 2 Warruwi	9,013	FY 20/21	-	(7,833)	(1,855)	(675)
5252.05 - Internal Kitchen Recreation Centre Lot 2 Warruwi	36,117	FY 20/21	-	(35,635)	(2,727)	(2,245)
5253.01 - Purchase 3 Tonne Roller Gunbalanya	54,987	FY 20/21	-	(52,875)	(2,104)	8
5257.02 - Purchase Line Marker Jabiru	35,000	FY 20/21	-	(33,640)	-	1,360
5258.03 - Purchase Hino Garbage Compactor Maningrida	280,000	FY 20/21	-	-	-	280,000
5262.05 - Purchase 3 Tonne Roller Warruwi	55,987	FY 20/21	-	(54,972)	-	1,015
5263.04 - Purchase Hilux 4x2 Dual Cab Minjilang	50,801	FY 20/21	-	(49,749)	-	1,052
5264.04 - Purchase Commercial Washer and Dryer Minjilang	20,000	FY 20/21	-	(6,919)	(423)	12,658
5265.00 - Network Upgrade Region	130,000	FY 20/21	-	-	-	130,000
5269.04 - Replace Kitchen Staff House Lot 234 Minjilang	15,968	FY 20/21	-	(14,993)	-	975
5277.01 - Purchase Ride on Mower - Gunbalanya - \$35,000 <b>NEW</b>	35,000	FY 21/22	-	-	-	35,000
5281.05 - Purchase Ride on Mower - Warruwi - \$35,000 <b>NEW</b>	35,000	FY 21/22	-	-	-	35,000
5282.01 - Purchase LV Tyre Changer - Gunbalanya - \$6,000 - <b>NEW</b>	6,000	FY 21/22	-	-	-	6,000



Reserve Activity	Approved Budget	Date of Approval	Expenditure to 30 Jun 2020	Expenditure to 30 Jun 2021	Expenditure to date FY2021-22	Balance as at 30.09.2021
5283.05 - Purchase LV Tyre Changer - Warruwi - \$6,000 - <b>NEW</b>	6,000	FY 21/22	-	-	-	6,000
5284.05 - Purchase Isuzu Russ Garbage Compactor - Warruwi - \$200,000 - <b>NEW</b>	200,000	FY 21/22	-	-	-	200,000
Replace slashers Maningrida - \$15,000 - <b>NEW</b>	15,000	FY 21/22	-	-	-	15,000
Refit works on John Deere grader - \$28,000 - <b>NEW</b>	28,000	FY 21/22	-	-	-	28,000
Track replacement - Maningrida landfill dozer - \$2,709 - <b>NEW</b>	2,709	FY 21/22	-	-	-	2,709
Towards repair to 30 tonne excavator - \$10,000 - <b>NEW</b>	10,000	FY 21/22	-	-	-	10,000
5271.01 - Purchase Isuzu Dmax Utility - Gunbalanya - \$55,000 <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5272.02 - Purchase Isuzu Dmax Utility - Jabiru - \$55,000 <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5273.03 - Purchase Isuzu Dmax Utility - Maningrida - \$55,000 <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5274.04 - Purchase Isuzu Dmax Utility - Minjilang - \$55,000 <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5275.05 - Purchase Isuzu Dmax Utility - Warruwi - \$55,000 <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5276.00 - Purchase Isuzu Dmax Utility - Darwin - \$55,000 <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5278.02 - Purchase Ride on Mower - Jabiru - \$35,000 - <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5279.03 - Purchase Ride on Mower - Maningrida - \$35,000 - <b>DEFERRED</b>	0	FY 21/22	-	-	-	0

Reserve Activity	Approved Budget	Date of Approval	Expenditure to 30 Jun 2020	Expenditure to 30 Jun 2021	Expenditure to date FY2021-22	Balance as at 30.09.2021
5280.04 - Purchase Ride on Mower - Minjilang - \$35,000 <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5285.02 - Reserve Funds - Staff Housing Furniture - Jabiru - \$89,727 <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5286.03 - Drainage Works Cleaning / Foaming - Maningrida - \$58,000 <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5287.00 - Replace Executive Vehicle Toyota Prado - COO - \$70,000 <b>DEFERRED</b>	0	FY 21/22	-	-	-	0
5289.03 - Roadworks Malabam Road Maningrida - \$256,000 <b>REMOVED LCRI FUNDED</b>	0	FY 21/22	-	-	-	0
5291.03 - Capital Reserve - Maningrida Oval - \$26,468 <b>REMOVED LCRI FUNDED</b>	0	FY 21/22	-	-	-	0
5500.00 - Capital Reserve - Parks & Ovals - \$70,786 <b>REMOVED LCRI FUNDED</b>	0	FY 21/22	-	-	-	0
5501.00 - Capital Reserve - Staff Housing - Nil budget <b>REMOVED</b>	0	FY 21/22	-	-	-	0
5502.00 - Capital Reserve - Youth Services Equipment- Nil Budget <b>REMOVED</b>	0	FY 21/22	-	-	-	0
5503.00 - Capital Reserve - Infrastructure Capital - Nil Budget <b>REMOVED</b>	0	FY 21/22	-	-	-	0
<b>Capital Reserve Balance</b>	<b>4,420,703</b>		<b>(65,639)</b>	<b>(1,896,011)</b>	<b>(753,338)</b>	<b>1,705,716</b>

The movement of capital reserve expenditure is illustrated in the presentation slide no.12.

### **Externally Restricted-Funds received from Grants (slides 13)**

This includes grant funding as listed below. Note: Grants that are *overspent* are excluded from this report. Cash received to date for externally restricted grant funding is \$8.99m. This is either from B/F balances from last year, 2020-21 or received this year. At the end of September, expenditure of \$3.48m had been incurred with a balance of \$5.50m remaining to be spent.

There are 39 current funding streams included in the table below. The total movement of -\$1.08m in restricted assets expenditure from August to September resulted in:

- (a) Internal restrictions (capital reserve) increasing by \$86k and;
- (b) External restrictions (grant funding) decreasing by -\$1.17m.

The movement of the monthly expenditure - Restricted assets (both internal and external) are illustrated in slides 11-13 of the presentation.

<b>Restricted Assets - Tied Grant Funding</b>	<b>Annual Budget 2021 / 2022</b>	<b>Cash received to date (incl. Carried Forward)</b>	<b>Expenses to date</b>	<b>Balance as at 30 Sep 2021</b>
Local Authorities Community Project Income	626,500	1,331,125	(261,184)	1,069,941
Oval Upgrade Maningrida	-	298,781	-	298,781
Local Roads and Community Infrastructure Program	-	694,054	(8,466)	685,588
Commonwealth - Jabiru Beautification Project1 Consultation	-	(105,671)	(42,021)	(147,691)
NT Govt - Place-making Initiatives Jabiru 2020-21	-	428,373	(336,658)	91,715
COVID Safe Australia Day LED Screen	-	301	-	301
WaRM - Waste and Resource Management	-	148,800	-	148,800
R2R - Malala Road (non gazetted) Maningrida - From Lot 1646	-	18,182	-	18,182
<b>TOTAL CORE SERVICES-TIED</b>	<b>626,500</b>	<b>2,813,946</b>	<b>(648,329)</b>	<b>2,165,616</b>
Upgrade Minjilang Basketball Court	-	97,811	(19,772)	78,039
NT Jobs Package - Aged Care	1,458,712	426,646	(317,751)	108,895
Warruwi Outside School Hours Care	101,538	23,707	(23,369)	338
Safety and Wellbeing - Sport and Recreation	515,000	444,154	(186,704)	257,450
Remote Sport Program	215,067	131,803	(15,214)	116,589
Deliver Indigenous Broadcasting Programs (RIBS)	35,000	79,982	(5,727)	74,255

<b>Restricted Assets - Tied Grant Funding</b>	<b>Annual Budget 2021 / 2022</b>	<b>Cash received to date (incl. Carried Forward)</b>	<b>Expenses to date</b>	<b>Balance as at 30 Sep 2021</b>
Manage Crèche	828,436	312,189	(285,745)	26,444
Children and Schooling - Youth	300,000	133,775	(107,738)	26,038
Women's Safe House : Gunbalanya	442,000	90,351	(54,346)	36,005
Women's Safe House - Garden Beautification and Furniture	-	7,868	(6,831)	1,037
Women's Safe House - Upgrades : Gunbalanya	-	8,604	-	8,604
Worker and Wellbeing Fund	-	7,350	(675)	6,675
Boundless possible Instagram Campaign	-	400	-	400
Domestic Family & Sexual Violence Program	-	102,292	(1,536)	100,756
Suicide Prevention Workshops	-	8,949	-	8,949
COVID-19 Domestic and Family Response	-	55,000	-	55,000
Aged Care Workforce Retention (ACWR)	-	1,440	-	1,440
Night Patrol Covid-19 Booster Program	153,809	372,272	(82,912)	289,359
Territory Day Community Grant	-	2,727	(2,096)	631
Aged Care Transitional Support	-	65,000	-	65,000
Maningrida Youth Strategy	-	30,000	(7,500)	22,500
Strong Women for Healthy Country Network Forum	-	2,406	(1,271)	1,135
eHCP - Home Care Packages Program from eTools	-	93,745	-	93,745
TEABBA Staff Funding - Indigenous Broadcasting Prgm (RIBS)	-	66,340	(27,482)	38,858
Gunbalanya Children's Playground	-	103,000	(92,905)	10,095
Youth Mobile Gym Program - Maningrida	-	2,000	(300)	1,700
Support Child Care Services - Jabiru	-	33,333	(5,000)	28,333
E-Tools - Commonwealth Home Support Program (CHSP)	-	52,919	(22,935)	29,985
<b>TOTAL COMMUNITY SERVICES</b>	<b>4,049,562</b>	<b>2,756,066</b>	<b>(1,267,811)</b>	<b>1,488,255</b>

<b>Restricted Assets - Tied Grant Funding</b>	<b>Annual Budget 2021 / 2022</b>	<b>Cash received to date (incl. Carried Forward)</b>	<b>Expenses to date</b>	<b>Balance as at 30 Sep 2021</b>
Grants Commission-FAA General Purpose	1,318,224	799,266	(329,556)	469,710
Grants Commission-FAA Roads	1,298,456	793,346	(324,614)	468,732
NT Operational	3,645,000	1,822,500	(911,250)	911,250
<b>TOTAL UNTIED GENERAL PURPOSE</b>	<b>6,261,680</b>	<b>3,415,112</b>	<b>(1,565,420)</b>	<b>1,849,692</b>
<b>Total</b>	<b>10,937,742</b>	<b>8,985,123</b>	<b>(3,481,560)</b>	<b>5,503,563</b>

#### **Asset Additions and Additions to existing assets (slides 14)**

Capital expenditure for the YTD period to September is \$1.76m. No assets were actually commissioned during September, due to the completion of the annual financial statements for 2020-21, currently under audit.

#### **Term Deposits (slide 15)**

Total investments decreased by -\$2.40m from \$9.15m in August down to \$6.75m by September. This amount is broken down into eight individual current investments as listed in the table below. Based on the current investments below (on average), each investment is held approximately 106 days at a time in order to generate interest income for Council. Council has money falling due to reinvest, or to bring back to bank and use (on average) every two weeks. Investments are generally held between NAB and Westpac banks. Council receives quotes on each occasion to ensure a competitive interest rate is obtained.

<u>Deposit Date</u>	<u>Bank</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Term in Days</u>
24/06/2021	NAB	1,300,000	0.26%	10/11/2021	139
30/06/2021	NAB	800,000	0.27%	13/10/2021	105
8/07/2021	NAB	700,000.00	0.27%	6/10/2021	90
30/07/2021	NAB	1,500,000.00	0.27%	28/10/2021	90
3/08/2021	NAB	750,000.00	0.27%	24/11/2021	113
24/08/2021	NAB	600,000.00	0.25%	8/12/2021	106
10/09/2021	NAB	600,000.00	0.25%	22/12/2021	103
15/09/2021	NAB	500,000.00	0.25%	29/12/2021	105
<b>Total Current Investments</b>		<b><u>\$6,750,000</u></b>			

Movement of the total value of investments for the past year is illustrated in the presentation slides (slide no.15).

### **Top 10 Payments Recurrent and Top 10 Payments Non-Recurrent (slide 16-17)**

Recurrent: includes Operational supplier-related costs, with top five largest being Jardine Lloyd Thompson, PowerWater, Telstra, Australia Post Maningrida LPO and CouncilBiz.

Non Recurrent: generally the largest spending here is for Council's capital acquisitions. The top five include: Northern Projects, JMK NT, CJD Equipment, Greenspace Group and WTD Constructions Pty Ltd.

### **Rates and Charges (No graphical slide)**

Rates receivable decreased a further \$28k from \$45k in August down to \$17k in September, as rate payers continue to make payments. Approximately \$33k is under an agreed payment plan. The 2021-22 rate notices were issued in October.

<b>Rates as at 30th September 2021</b>					
<b>Location</b>	<b>Arrears</b>	<b>2021/22 LEVY</b>	<b>Interest</b>	<b>Balance Payable</b>	<b>Current Payment Plans</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ARNHEMLAND</b>	1,448	2,896	-	4,344	-
<b>GUNBALANYA</b>	-	24,232	-	24,232	-
<b>JABIRU</b>	-	(22,399)	-	(22,399)	32,719
<b>MANINGRIDA</b>	-	8,973	-	8,973	-
<b>MINJILANG</b>	-	-	-	-	-
<b>WARRUWI</b>	-	1,842	-	1,842	-
	<b>1,448</b>	<b>15,543</b>	<b>-</b>	<b>16,991</b>	<b>32,719</b>

## Debtors (slide 18)

### Age Analysis - Summary Report - TOP 5 DEBTORS

Debtor No.	Debtor Name	Outstanding As at EoM	Outstanding % of Total	Ageing Dissection - Top 5			
				Current	> 30 days	> 60 days	> 90 days
310	Power and Water Corporation	203,616	30%	201,914	-	1,702	-
69	Energy Resources of Australia Ltd	177,214	26%	177,214	-	-	-
715	Department of Infrastructure, Planning and Logistics	164,608	24%	69,035	25,304	46,846	23,423
Various	NDIS Clients-Service Charges	39,378	6%	16,821	4,464	1,016	17,077
1356	Elite Interiors NT Pty Ltd T/A DCT Australia	24,782	4%	-	-	-	24,782
<b>TOTAL</b>		<b>609,598</b>	<b>89%</b>	<b>464,984</b>	<b>29,768</b>	<b>49,564</b>	<b>65,282</b>
Remaining Debtors		72,205	11%	47,135	6,065	3,545	15,460
<b>TOTAL DEBTORS AS AT 30th Sep 2021</b>		<b>681,802</b>	<b>100%</b>	<b>512,119</b>	<b>35,833</b>	<b>53,109</b>	<b>80,742</b>

Movement of the total value of debtors for the past year follows:



**Trade Creditors (slide 19)**

**Age Analysis - Summary Report - TOP 5 CREDITORS**

Creditor No.	Creditor Name	Outstanding As at EoM	Outstanding % of Total	Ageing Dissection - Top 5			
				Current	> 30 days	> 60 days	> 90 days
11590	Statewide Superannuation	351,281	28%	142,579	138,965	69,737	-
13696	DEC Installations Pty Ltd	217,337	18%	-	-	-	217,337
12106	Australian Tax Office - PAYG Only	130,722	11%	130,722	-	-	-
13874	JMK NT	67,000	5%	67,000	-	-	-
13724	Cross Cultural Consultants	60,710	5%	-	-	-	60,710
<b>TOTAL</b>		<b>827,049</b>	<b>67%</b>	<b>340,301</b>	<b>138,965</b>	<b>69,737</b>	<b>278,047</b>
Remaining Creditors		413,735	33%	352,110	7,764	1,112	52,749
<b>TOTAL CREDITORS AS AT 30th Sep 2021</b>		<b>1,240,785</b>	<b>100%</b>	<b>692,411</b>	<b>146,729</b>	<b>70,849</b>	<b>330,795</b>

Creditor 13696 (DEC Installations) and 13724 (Cross Cultural Consultants) - 90 days + is on retention and held until works or the defects liability period are completed.

The movement of the total value of creditors for the past year follows:





### **Note 1: Reporting and payment obligations with the Australian Taxation Office**

The Council has the following reporting and payment obligations with the Australian Taxation Office:

- i. Goods and Services Tax – Amounts are reported and remitted monthly;
- ii. PAYG Income Tax Withheld – Amounts are reported and remitted fortnightly as part of Single Touch Payroll (STP) arrangements; and
- iii. Fringe Benefits Tax – Instalment amounts are paid quarterly with an FBT return for the 12 month period ended 31 March required to be lodged each year.

As at the date of this report, all reporting and payment obligations had been met up to 30 September 2021.

### **Note 2: Superannuation**

Employees are paid superannuation contributions in accordance with the superannuation legislative framework. Superannuation contributions are paid to either an employee's choice of complying fund or the Council's default fund, which is currently Statewide Super.

Commencing 1 July 2021 the minimum Superannuation Guarantee Charge increased from 9.5 to 10 per cent. Full time employees of the Council receive an additional (2.5 per cent) superannuation contribution as part of their agreed remuneration package.

Superannuation payments are due to be remitted on the 28<sup>th</sup> of the month following the previous quarter. However, the Council elects to remit superannuation accrued on a monthly basis in line with its Single Touch Payroll process. As at the date of this report, all superannuation contributions that had accrued up to 30 September 2021 had been subsequently remitted to employees' respective superannuation funds.

The Corporate Services (financial) division of the Council is not presently aware of any late and outstanding superannuation obligations due to current or former employees.

### **Note 3: Insurance**

Details of the Council's current insurance arrangements for the 2021-22 financial year are as follows. Period of cover is for the financial year 1 July 2021 to 30 June 2022.

	FY2021-22		Date paid
	Annual Premium Amount \$	Quarterly Premium Amount \$	
Corporate Travel	\$ 7,865		30/07/2021
Councillors & Officers Liability w Employment Practices Liability	\$ 16,549		27/08/2021
Industrial Special Risks - Property	\$ 645,163		27/08/2021
Motor Vehicle	\$ 93,944		6/08/2021
Personal Accident	\$ 511		30/07/2021
Public Liability Business Pack - Australia Post-Maningrida, Gunbalanya and Jabiru Licensed Post Offices	\$ 1,302		30/07/2021
Public Liability / Professional Indemnity	\$ 82,900		27/08/2021
Workers' Compensation		\$ 217,669	10/09/2021
Public Sector Service Fee		\$ 25,134	10/09/2021
	<u>\$ 848,233</u>	<u>\$ 242,802</u>	

Due to the commercial-in-confidence nature of the Council's insurance policies, the specifics of the Council's insurance policies can be made available for review upon request.

## STATUTORY ENVIRONMENT

Division 7, Section 17 of the *Local Government (General) Regulations 2021* outlines the requirements for financial reporting to council.

## POLICY IMPLICATIONS

Not Applicable.

## FINANCIAL IMPLICATIONS

Not Applicable.

## STRATEGIC IMPLICATIONS

The contents of this report are aligned to goal 2 as outlined in the *Regional Plan and Budget 2021-2022*.

### GOAL 2 LOCAL GOVERNMENT ADMINISTRATION

*Systems and processes that support the effective and efficient use of financial and human resources.*

#### Objective 2.1

An effective, efficient and accountable Regional Council.

## VOTING REQUIREMENTS

Simple majority.

### RECOMMENDATION:

**That Council approves the financial report for the period ended 30<sup>th</sup> September 2021.**

## ATTACHMENTS

- 1 Graphical Finance Presentation - Sep 2021.pdf
- 2 Top 10 Suppliers - Sep 2021.pdf
- 3 Profit and Loss Report-Consolidated - Sep 2021.pdf
- 4 Balance Sheet - Sep 2021.pdf
- 5 Accounts Receivable Analysis - Sep 2021.pdf
- 6 Accounts Payable Analysis - Sep 2021.pdf



**Financial Management Report for the  
period ended 30<sup>th</sup> September 2021.**



# Snapshot – September 2021 Financial Report

**Total Revenue**  
(Operational and Capital)  
(Year to Date)  
**\$ 15.50**  
Million

**Total Operating Result**  
(Surplus / Deficit)  
(Year to Date)  
**\$ 3.12**  
Million

**Total Assets**  
**\$ 95.08**  
Million

**Working Capital Ratio**  
**0.97**

**Cash flows**  
(movement in September)  
**-\$ 2.26**  
Million

**New Assets or Additions**  
(Year to Date)  
**\$ Nil**  
Million

**Total Cash at Bank**  
**\$ 7.76**  
Million

**Term Deposits**  
**\$ 6.75**  
Million

**Restricted Assets (Cash)**  
**\$ 7.21**  
Million

# Actual v Budget – Operational – September YTD 2021

## Actuals v Budget by Reporting Group as at 30 Sep 2021

Description	TOTAL COUNCIL			
	Actuals YTD	Budget YTD	Variance	%
<b>Operational Revenue</b>				
61 - Income Rates and Charges	1,620,539	1,532,049	88,490	6%
62 - Income Council Fees and Charges	86,755	65,985	20,770	31%
63 - Income Operating Grants	6,506,422	4,174,626	2,331,796	56%
64 - Income Investments	6,693	4,620	2,073	45%
65 - Income Allocation	1,381,703	1,470,275	(88,573)	(6%)
66 - Other Income	113,267	18,325	94,942	100%+
67 - Income Agency and Commercial Services	1,696,503	1,659,659	36,844	2%
<b>Total Operational Revenue</b>	<b>11,411,881</b>	<b>8,925,539</b>	<b>2,486,342</b>	<b>28%</b>
<b>Operational Expenditure</b>				
71 - Employee Expenses	5,070,873	4,727,866	343,007	7%
72 - Contract and Material Expenses	1,463,454	1,399,793	63,661	5%
73 - Finance Expenses	3,394	3,428	(34)	(1%)
74 - Travel, Freight and Accom Expenses	213,474	232,591	(19,117)	(8%)
76 - Fuel, Utilities & Communication	548,605	516,823	31,782	6%
79 - Other Expenses	992,987	1,110,641	(117,653)	(11%)
<b>Total Operational Expenditure</b>	<b>8,292,788</b>	<b>7,991,142</b>	<b>301,646</b>	<b>4%</b>
<b>Total Operational Surplus / (Deficit)</b>	<b>3,119,093</b>	<b>934,397</b>	<b>2,184,696</b>	<b>100%+</b>
			<b>(319,733)</b>	<b>0%</b>



# Actual v Budget – Capital – September YTD 2021



## Actuals v Budget by Reporting Group

as at 30 Sep 2021

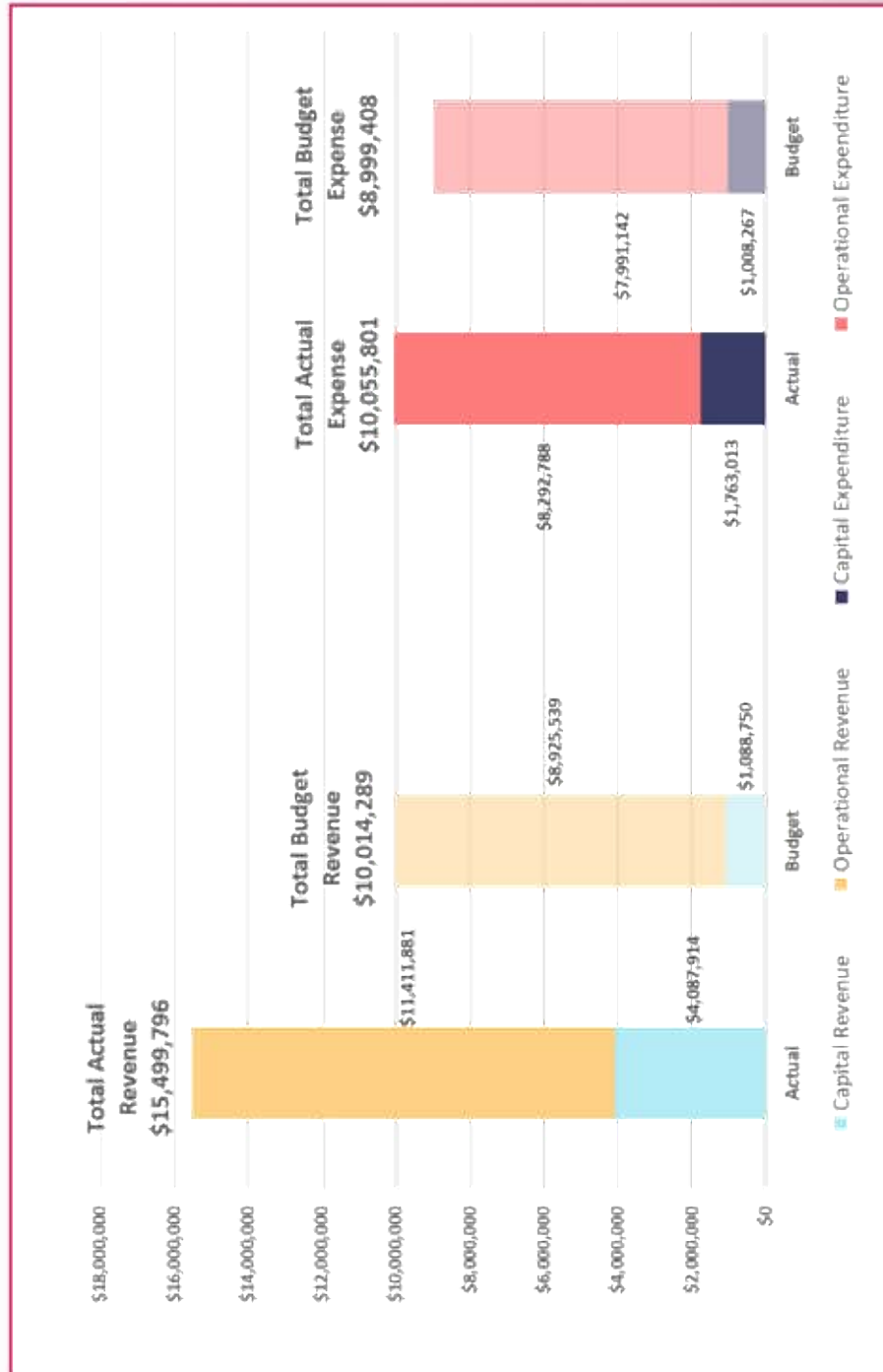


Description	TOTAL COUNCIL			
	Actuals YTD	Budget YTD	Variance	%
<b>Capital Income</b>				
68 - Income Capital Grants and Contributions	4,087,914	1,000,000	3,087,914	100%+
69 - Proceeds from Sale of Assets	-	88,750	(88,750)	(100%)
<b>Total Capital Income</b>	<b>4,087,914</b>	<b>1,088,750</b>	<b>2,999,164</b>	<b>100%+</b>
<b>Capital Expense</b>				
33 - Capital Expenditure	1,763,013	999,267	763,746	76%
78 - Cost of Assets Sold	-	9,000	(9,000)	(100%)
<b>Total Capital Expense</b>	<b>1,763,013</b>	<b>1,008,267</b>	<b>754,746</b>	<b>75%</b>
<b>Total Capital Surplus / (Deficit)</b>	<b>2,324,902</b>	<b>80,483</b>	<b>2,244,418</b>	<b>100%+</b>
				<b>100%+</b>

- Legend:
- Unfavourable variance over \$25,000
  - Unfavourable variance under \$25,000
  - Favourable variance
  - ! Variance over \$300,000



# Actual v Budget – Total Council – September YTD 2021





# Working Capital / Current Ratio

“How many dollars we have for every dollar we owe”

WEST ARNHEM REGIONAL COUNCIL for the period ended 30 September 2021		30 Sep 2021
		\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents *		554,243
Trade and Other Receivables		1,343,157
Inventories		123,282
Prepayments and Other		971,532
<b>TOTAL CURRENT ASSETS</b>		<b>2,992,214</b>
Less:		
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables		1,312,327
Provisions		2,211,615
Borrowings		-
Other Liabilities		(453,378)
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,069,963</b>
<b>NET CURRENT ASSETS (Working Capital)</b>		<b>(77,750)</b>
	<b>CURRENT RATIO</b>	<b>0.97</b>

\* Note: does not include Restricted cash of \$7.21m as at 30th September 2021.

**Current Ratio Formula**

$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$

What makes an asset current is that it can be converted into cash within a year. What makes a liability current is that it is due within a year.







# Working Capital / Current Ratio – with rates income estimate

“How many dollars we have for every dollar we owe”

WEST ARNHEM REGIONAL COUNCIL for the period ended 30 September 2021		30 Sep 2021
		\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents *		554,243
Trade and Other Receivables		4,226,868
Inventories		123,282
Prepayments and Other		971,532
<b>TOTAL CURRENT ASSETS</b>		<b>5,875,925</b>
Less:		
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables		1,312,327
Provisions		2,211,615
Borrowings		-
Other Liabilities		(453,978)
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,069,963</b>
<b>NET CURRENT ASSETS (Working Capital)</b>		<b>2,805,961</b>
	<b>CURRENT RATIO</b>	<b>1.91</b>

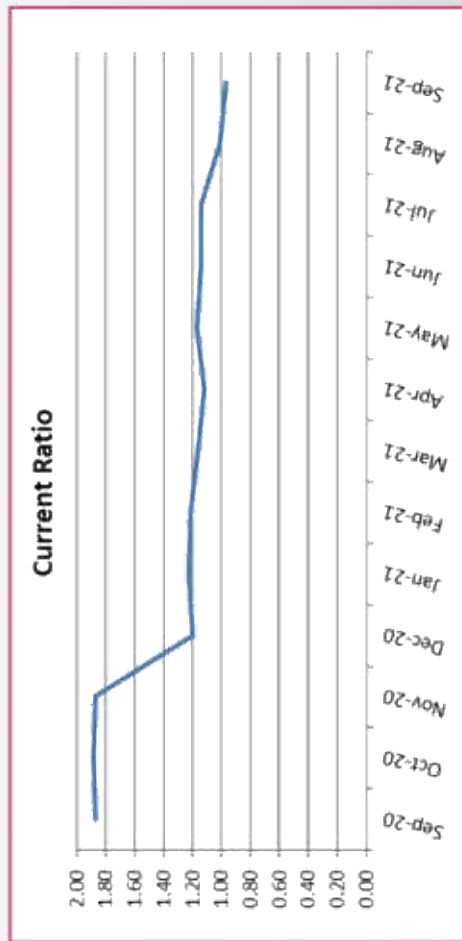
Trades and Other Receivables includes estimate of 70% of total rates income for 2021-22 as per Council's current annual rates budget (\$4,119,587 x 70% = \$2,883,711).





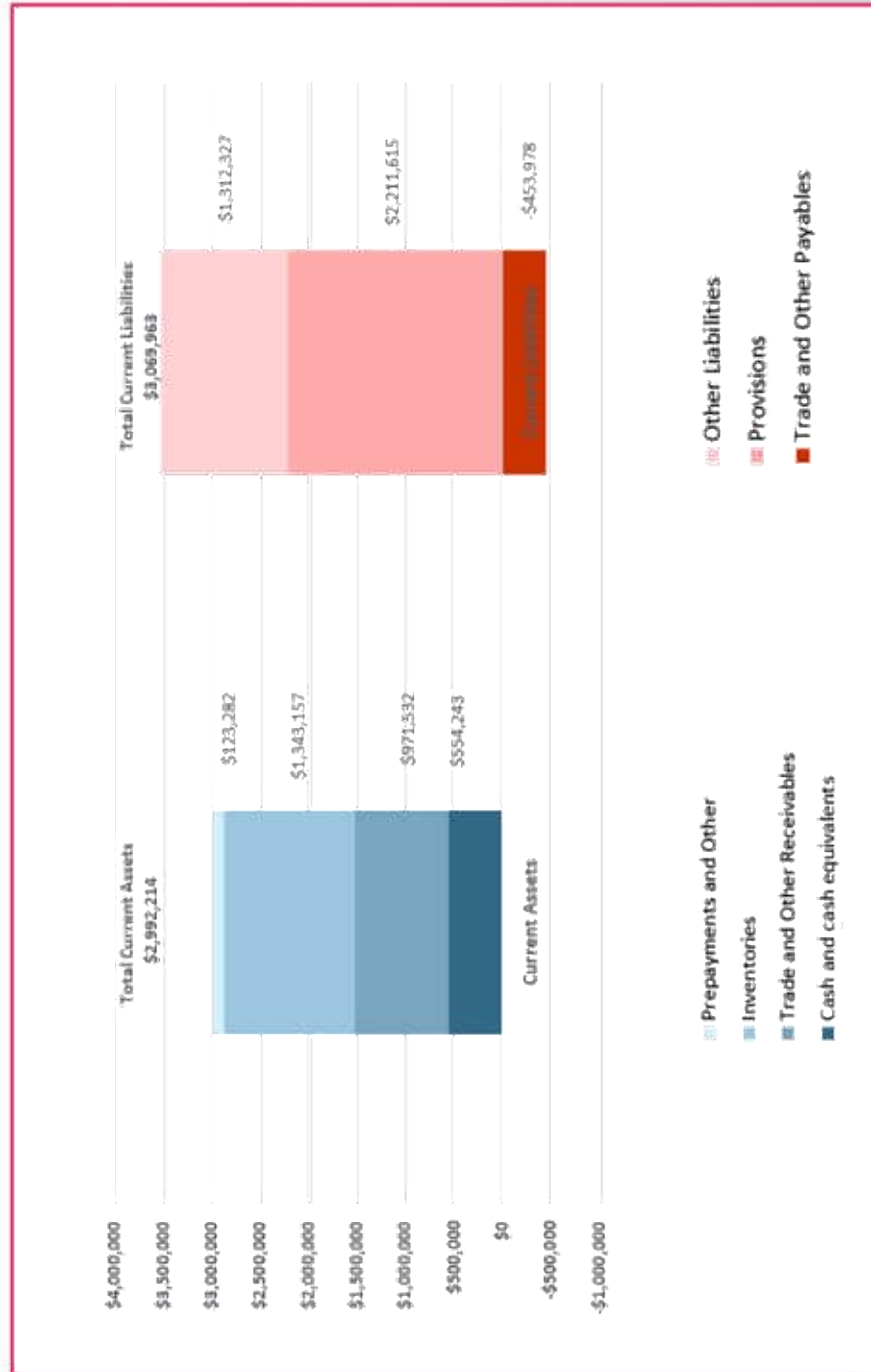
# Current Ratio for the past Year

Month	Current Ratio
Sep-20	1.87
Oct-20	1.88
Nov-20	1.87
Dec-20	1.20
Jan-21	1.23
Feb-21	1.21
Mar-21	1.16
Apr-21	1.12
May-21	1.17
Jun-21	1.14
Jul-21	1.14
Aug-21	1.01
Sep-21	0.97





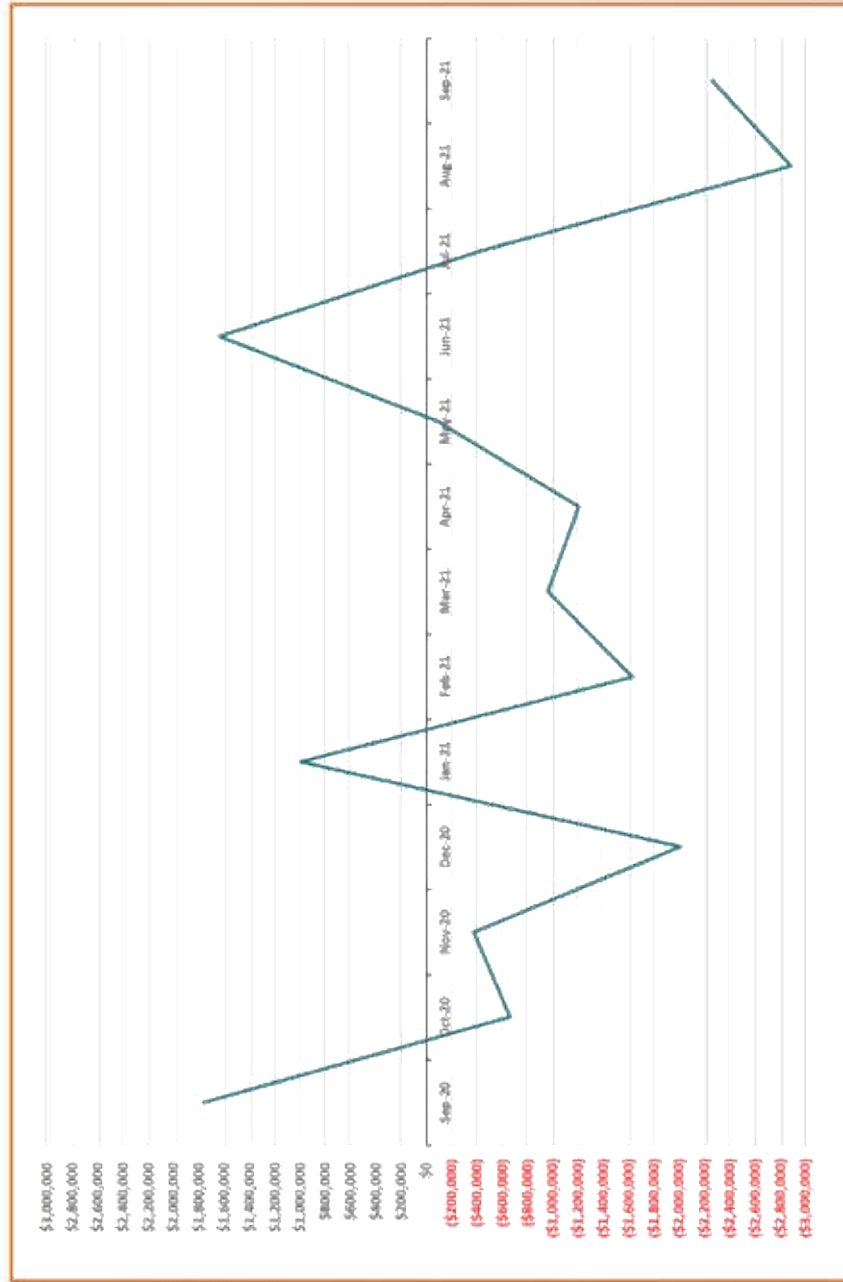
# Net Current Assets - Assets less Liabilities – September 2021





# Cash flow – Cash in vs Cash out

Month	Cash in / (out)
Sep-20	\$ 1,761,472
Oct-20	\$ (663,256)
Nov-20	\$ (374,853)
Dec-20	\$ (2,009,755)
Jan-21	\$ 996,642
Feb-21	\$ (1,630,682)
Mar-21	\$ (967,588)
Apr-21	\$ (1,204,361)
May-21	\$ (83,034)
Jun-21	\$ 1,640,376
Jul-21	\$ (432,969)
Aug-21	\$ (2,885,311)
Sep-21	\$ (2,257,739)
Year to Date	\$ (5,576,019)





# Restricted Assets – September 2021

## Restricted Assets:

• Internal Restrictions: Capital Reserve	\$1,705,716
• External Restrictions: Restricted Grant Funding as at 30 <sup>th</sup> September 2021	\$5,503,563
<b>TOTAL</b>	<b>\$7,209,279</b>

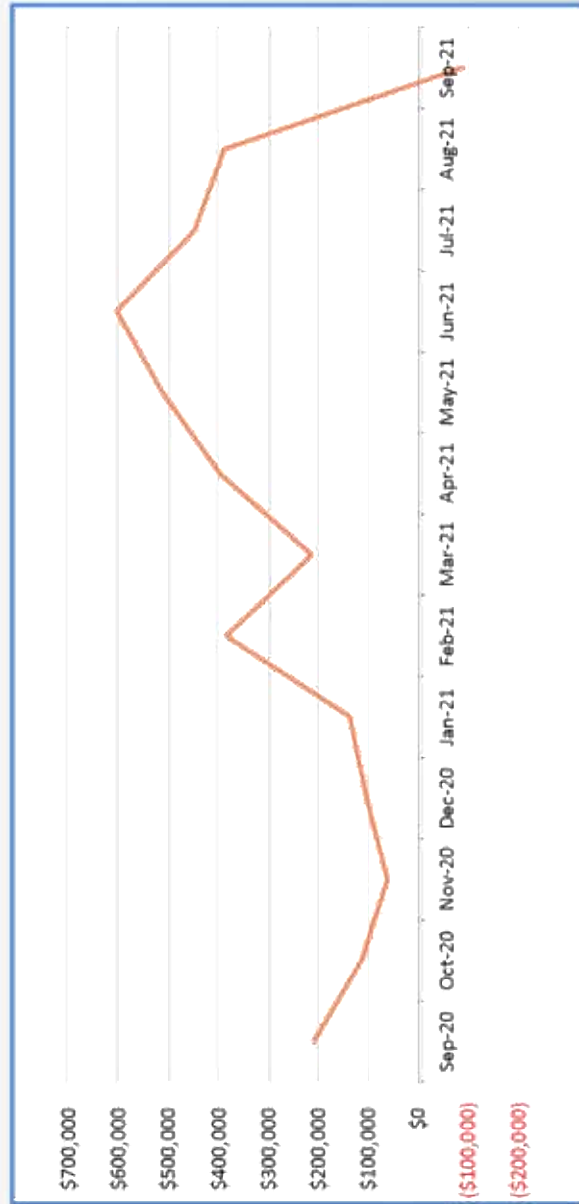
- Cash that belongs to Funding Bodies or is reserved for special projects of the Council
- Excluded from Cash & Cash equivalents for the purpose of Working Capital





# Internal Restrictions: Capital Reserve Expenditure for the past year

Capital Reserve Monthly Expenditure 2020/2021												
Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
\$209,978	\$115,024	\$62,916	\$104,030	\$138,311	\$384,818	\$213,733	\$397,987	\$512,983	\$604,625	\$449,609	\$389,855	-\$86,126

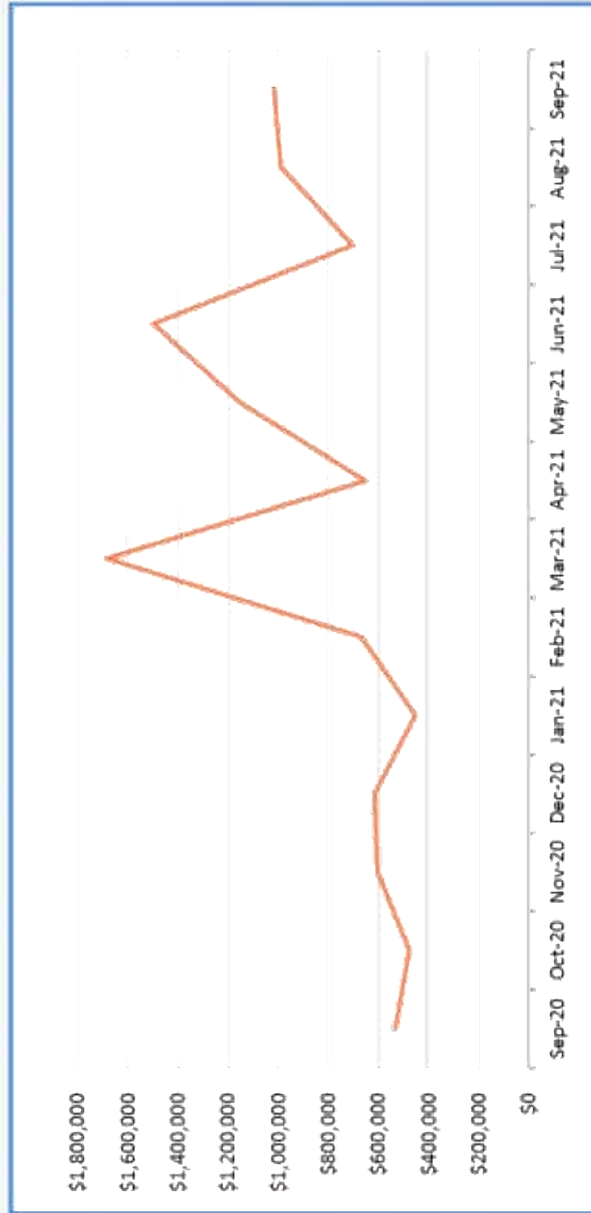




# External Restrictions: Expenditure for the past year

External Restrictions Monthly Expenditure 2020/2021

Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
\$532,935	\$480,383	\$605,682	\$619,433	\$455,963	\$667,416	\$1,684,768	\$653,099	\$1,153,931	\$1,499,854	\$704,863	\$990,956	\$1,017,980





# Asset Additions – September 2021

- No new Assets were commissioned during September 2021.



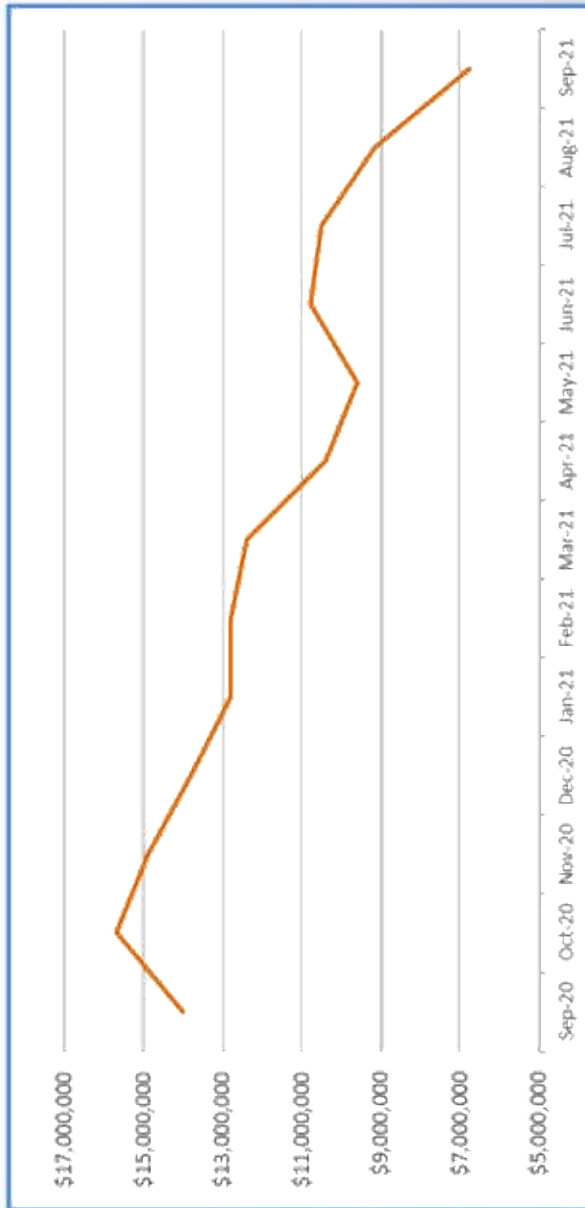




# Term Deposits over the past year

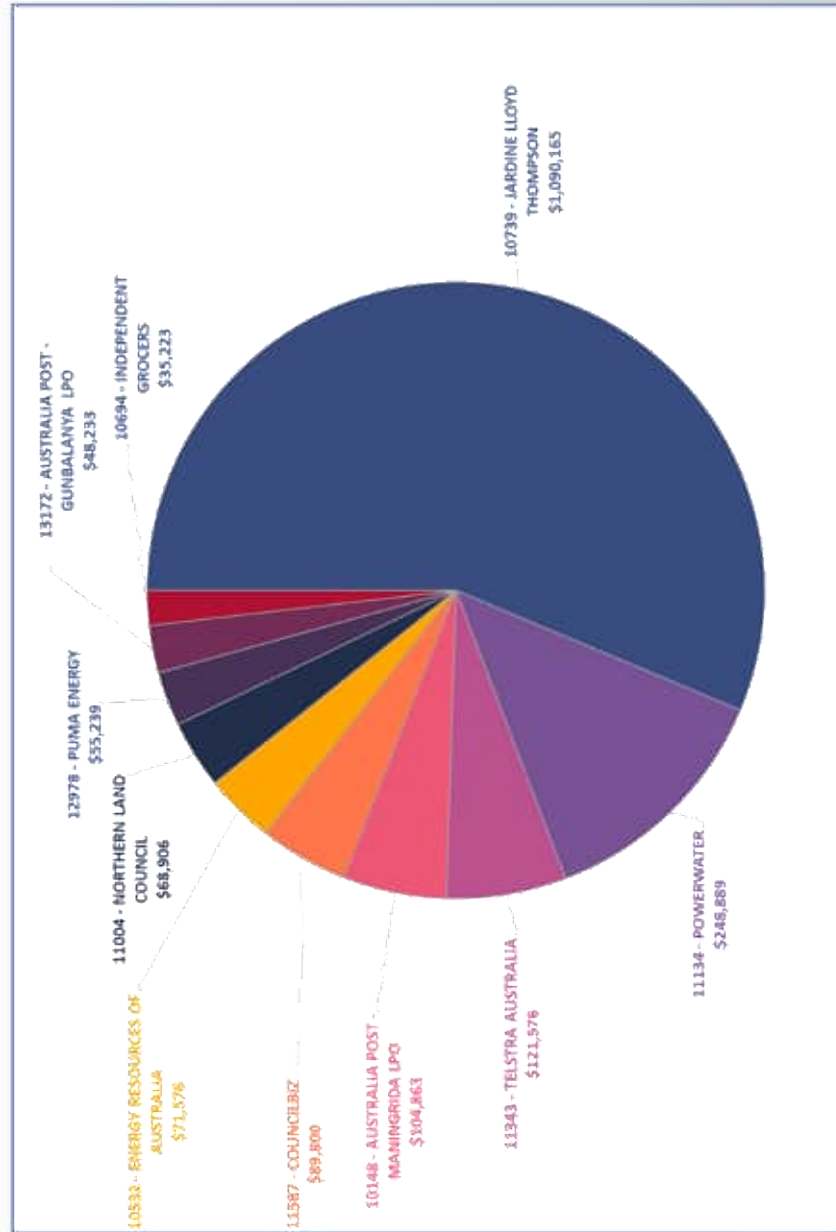


Month	Total Term Deposits
Sep-20	\$14,000,000
Oct-20	\$15,700,000
Nov-20	\$14,900,000
Dec-20	\$13,800,000
Jan-21	\$12,800,000
Feb-21	\$12,800,000
Mar-21	\$12,400,000
Apr-21	\$10,400,000
May-21	\$9,600,000
Jun-21	\$10,800,000
Jul-21	\$10,500,000
Aug-21	\$9,150,000
Sep-21	\$6,750,000





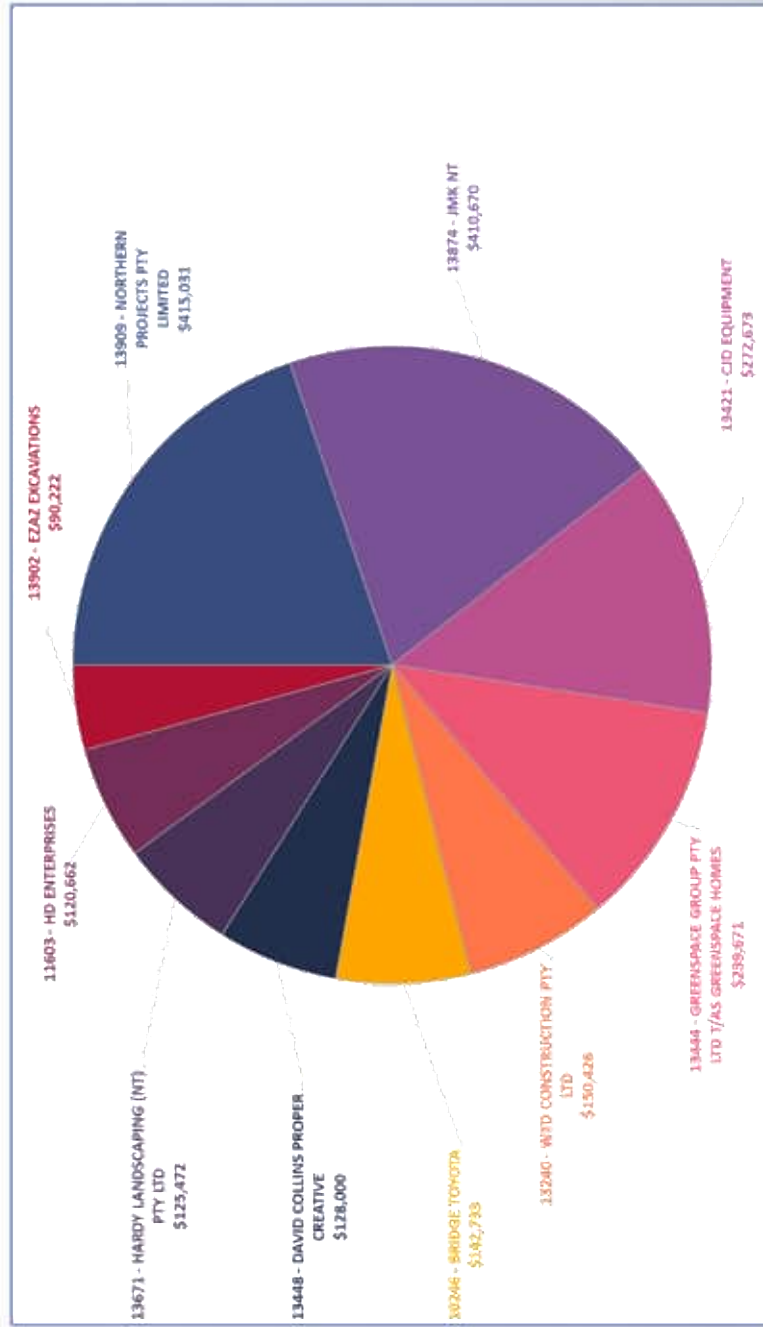
# Top 10 Payments Year To Date – Recurrent



	\$	%
Total Top 10 Recurrent Payments	\$ 1,934,470	32%
Total Top 10 Non-Recurrent Payments	\$ 2,095,560	35%
Total Payments to All Other Suppliers	\$ 1,968,474	33%
<b>Total Payments YTD</b>	<b>\$ 5,998,444</b>	<b>100%</b>



# Top 10 Payments Year To Date – Non Recurrent



	\$	%
Total Top 10 Recurrent Payments	\$ 1,934,470	32%
Total Top 10 Non-Recurrent Payments	\$ 2,095,560	35%
Total Payments to All Other Suppliers	\$ 1,968,414	33%
<b>Total Payments YTD</b>	<b>\$ 5,998,444</b>	<b>100%</b>



# Debtors – as at 30<sup>th</sup> September 2021

“Money owed to Council”



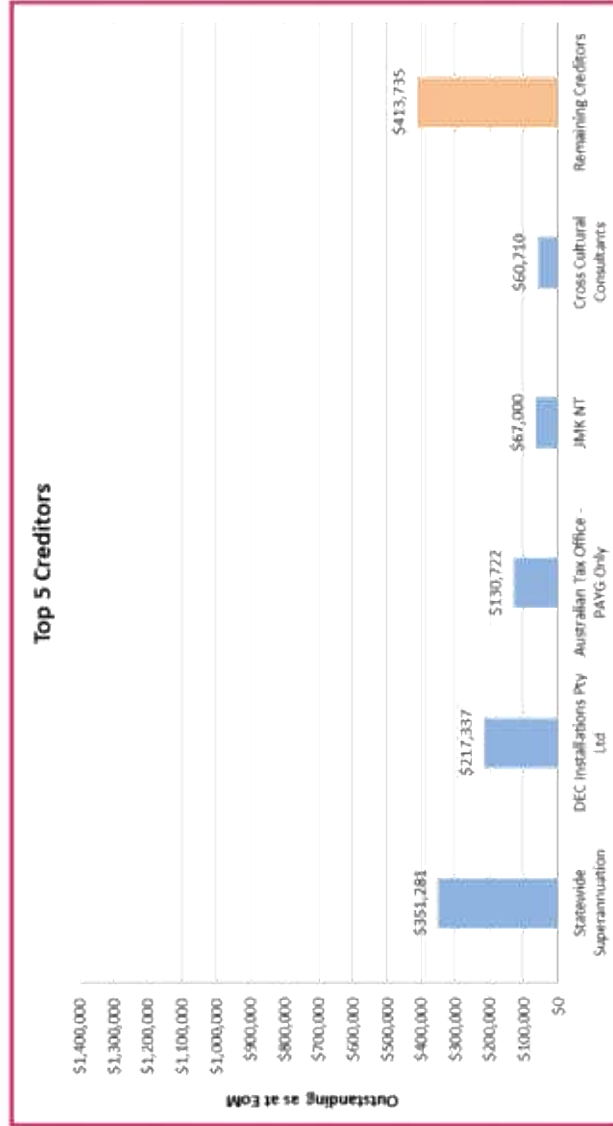
**DEBTORS**

	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21
\$	610,996	482,257	423,074	275,827	376,887	526,356	442,523	422,841	467,714	518,987	533,633	492,460	681,802



# Creditors – as at 30<sup>th</sup> September 2021

“Money Council owes to its suppliers”



CREDITORS													
	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21
\$	471,940	617,921	850,541	415,369	692,516	742,504	1,618,615	1,307,015	1,821,008	2,373,836	1,039,409	1,843,963	1,240,785



## Supplier Payments Report

September 2021

Description	Amount	%
<b>Non-Recurrent Payments YTD</b>		
13909 - NORTHERN PROJECTS PTY LIMITED	415,031	7%
13874 - JMK NT	410,670	7%
13421 - CJD EQUIPMENT	272,673	5%
13444 - GREENSPACE GROUP PTY LTD T/AS GREENSPACE HOM	239,671	4%
13240 - WTD CONSTRUCTION PTY LTD	150,426	3%
10246 - BRIDGE TOYOTA	142,733	2%
13448 - DAVID COLLINS PROPER CREATIVE	128,000	2%
13671 - HARDY LANDSCAPING (NT) PTY LTD	125,472	2%
11603 - HD ENTERPRISES	120,662	2%
13902 - EZAZ EXCAVATIONS	90,222	2%
<b>Subtotal</b>	<b>2,095,560</b>	<b>35%</b>
<b>Recurrent Payments YTD</b>		
10739 - JARDINE LLOYD THOMPSON	1,090,165	18%
11134 - POWERWATER	248,889	4%
11343 - TELSTRA AUSTRALIA	121,576	2%
10148 - AUSTRALIA POST - MANINGRIDA LPO	104,863	2%
11587 - COUNCILBIZ	89,800	1%
10532 - ENERGY RESOURCES OF AUSTRALIA	71,576	1%
11004 - NORTHERN LAND COUNCIL	68,906	1%
12978 - PUMA ENERGY	55,239	1%
13172 - AUSTRALIA POST - GUNBALANYA LPO	48,233	1%
10694 - INDEPENDENT GROCERS	35,223	1%
<b>Subtotal</b>	<b>1,934,470</b>	<b>32%</b>
All Other Suppliers	1,968,414	33%
<b>Total Payments YTD</b>	<b>5,998,444</b>	<b>100%</b>
<b>Non-Recurrent Payments MTD</b>		
13909 - NORTHERN PROJECTS PTY LIMITED	154,000	11%
10246 - BRIDGE TOYOTA	69,466	5%
13874 - JMK NT	67,000	5%
13866 - TB CONSTRUCTION NT PTY LTD	56,122	4%
13240 - WTD CONSTRUCTION PTY LTD	47,643	4%
10857 - LOCAL GOVERNMENT ASSOCIATION OF THE N T	42,672	3%
13675 - FLASH ONE ENERGY SOLUTIONS	31,695	2%
13704 - RICHARD MITCHELL PTY LTD T/A KAKADU CONTRACTIN	23,658	2%
13444 - GREENSPACE GROUP PTY LTD T/AS GREENSPACE HOM	21,100	2%
11240 - SEEK LIMITED	14,302	1%

Description	Amount	%
<b>Subtotal</b>	<b>527,658</b>	<b>39%</b>
<b>Recurrent Payments MTD</b>		
11134 - POWERWATER	106,029	8%
11004 - NORTHERN LAND COUNCIL	68,906	5%
11343 - TELSTRA AUSTRALIA	49,116	4%
10148 - AUSTRALIA POST - MANINGRIDA LPO	45,236	3%
13172 - AUSTRALIA POST - GUNBALANYA LPO	24,194	2%
10532 - ENERGY RESOURCES OF AUSTRALIA	23,024	2%
12978 - PUMA ENERGY	18,289	1%
12506 - HAYS SPECIALIST RECRUITMENT (AUSTRALIA) PTY LTD	17,447	1%
10258 - BUNNINGS DARWIN WAREHOUSE	16,282	1%
10694 - INDEPENDENT GROCERS	16,211	1%
<b>Subtotal</b>	<b>384,736</b>	<b>29%</b>
All Other Suppliers	431,419	32%
<b>Total Payments MTD</b>	<b>1,343,812</b>	<b>100%</b>

*Note that Statutory Payments (PAYG, Superannuation etc) are excluded from this report.*

Printed by CONNELLM, 17-Oct-2021, 17:44:26h

CONNELLM 18-Oct-2021 11:56:22



**West Arnhem Regional Council**  
**Consolidated Profit and Loss Report by Account Category**  
 Periodical Report - Ending 30th September 2021

	Actual	Sep-21 Budget	\$ Variance	Actual	Year To Date Budget	\$ Variance	Full Year Budget
<b>OPERATING REVENUE</b>							
Income Rates and Charges	622,274	485,310	136,965	1,620,539	1,455,930	164,609	5,823,718
Income Council Fees and Charges	36,702	26,798	9,903	86,755	80,394	6,360	321,578
Income Operating Grants	75,969	203,928	(127,959)	4,717,506	4,910,539	(193,033)	12,112,590
Income Investments	1,762	16,310	(14,548)	6,893	48,931	(42,238)	195,723
Income Allocation	453,957	457,193	(3,236)	1,381,703	1,377,479	4,224	5,509,915
Other Income	66,372	4,721	61,651	113,267	14,163	99,105	67,250
Income Agency Services	53,869	31,250	22,619	124,680	93,750	30,930	375,000
Income Commercial Services	630,278	357,680	272,598	1,571,823	1,115,150	456,674	4,745,165
Income Capital Grants and Contributions	0	0	0	18,182	1,636,026	(1,617,844)	1,906,026
Proceeds from Sale of Assets	0	4,000	(4,000)	0	82,909	(82,909)	118,909
<b>Total Operating Revenue</b>	<b>1,941,184</b>	<b>1,587,190</b>	<b>353,994</b>	<b>9,641,147</b>	<b>10,815,269</b>	<b>(1,174,122)</b>	<b>31,175,875</b>

Report\_WASC P&amp;L CONSOLIDATED BY ACCT CATEGORY - Sep 2021

Page 1 of 2



CONNELLM 18-Oct-2021 11:56:22



**West Arnhem Regional Council**  
**Consolidated Profit and Loss Report by Account Category**  
 Periodical Report - Ending 30th September 2021

	Actual	Sep-21 Budget	\$ Variance	Actual	Year To Date Budget	\$ Variance	Full Year Budget
<b>OPERATING EXPENDITURE</b>							
Employee Expenses	1,716,494	1,493,389	(223,105)	5,070,873	4,482,241	(588,633)	17,928,963
Contract and Material Expenses	415,085	315,847	(99,238)	1,337,874	935,292	(402,582)	3,904,575
Finance Expenses	1,179	944	(236)	3,394	2,831	(562)	11,326
Travel, Freight and Accom Expenses	61,058	69,362	8,304	213,474	214,376	902	855,513
Fuel, Utilities & Communication	198,307	164,604	(33,703)	548,605	498,836	(49,770)	1,996,941
Corporate Expenses	392,818	332,024	(60,793)	1,033,030	1,086,468	53,438	4,112,420
System and Network Expenses	4,500	21,667	17,167	85,537	65,000	(20,537)	260,000
<b>Total Operating Expenditure</b>	<b>2,789,440</b>	<b>2,397,836</b>	<b>(391,605)</b>	<b>8,292,788</b>	<b>7,285,044</b>	<b>(1,007,744)</b>	<b>29,069,737</b>
<b>Net Surplus / (Deficit) - Rev Exp Only:</b>	<b>(848,257)</b>	<b>(810,646)</b>	<b>(37,610)</b>	<b>1,348,359</b>	<b>3,530,225</b>	<b>(2,181,866)</b>	<b>2,106,138</b>
<b>Other Revenue &amp; Expenditure</b>							
Total Other Revenue & Expenditure	0	0	0	0	0	0	0
<b>ALLOCATIONS</b>							
Total Allocations	0	0	0	0	0	0	0
<b>Net Surplus / (Deficit) - incl. Allocations:</b>	<b>(848,257)</b>	<b>(810,646)</b>	<b>(37,610)</b>	<b>1,348,359</b>	<b>3,530,225</b>	<b>(2,181,866)</b>	<b>2,106,138</b>

CONNELLM 16-Oct-2021 11:56:49



**West Arnhem Regional Council**  
**Balance Sheet Report**  
 As at Period Ending - 30th September 2021

As at September 2021  
 Actual

**Current Assets**

		As at September 2021 Actual
<b>Cash</b>		
1111	Cash at Bank Operational General 035-302 133298	937,947
1114	Cash at Bank Business One Low 035-308 186614	45,591
1121	Cash at Bank Trust 2 DAWE RENT 6620	19,103
1131	Cash at Bank Trust 1 a/c 035308 146612	7,712
1138	Cash at Bank TCU #70000	1,275
1141	Cash on Hand General	1,750
<b>Cash Sub Total</b>		<b>1,013,377</b>
<b>Investments</b>		
1211	Investments	6,750,000
1221	Traditional Credit Union - Shares	4
1291	Westpac Max-i Direct A/C No. 199 970	141
<b>Investments Sub Total</b>		<b>6,750,145</b>
<b>Receivables</b>		
1311	Receivables Rates General, Sewerage and Waste Charges	16,991
1331	Receivables Water Rates	494,207
1341	Receivables Payroll General	(3,533)
1361	GST Receivable	100,522
1362	Fuel Tax Credit Receivable	1,271
1380	Receivables - Telstra Retention	3,018
1391	Receivables Trade Debtors	681,802
1392	Asset Disposal Clearing Account General	(372)
1394	Receivables Misc	49,250
1397	Clearing Account - Salary Sacrifice	(63)
<b>Receivables Sub Total</b>		<b>1,343,094</b>
<b>Inventory</b>		
1411	Inventory Fuel and Oil General	33,299
1431	Inventory Other Materials	11,802
1481	Inventory Control	59,990
1483	Security Deposits Lodged	18,191
<b>Inventory Sub Total</b>		<b>123,282</b>
<b>Prepayments</b>		
1591	Prepaid Expenses - Other General	773,472
1592	Accrued Income - Interest	3,231
1595	Accrued Income - Contracts	24,150
1596	Accrued Income - General	170,579
<b>Prepayments Sub Total</b>		<b>971,532</b>
<b>Total Current Assets</b>		<b>10,201,430</b>

**Non Current Assets**

<b>Acquisition of Assets</b>		
3111	Acquisition and Disposal of Land	689,500
3113	Acquisition Right of Use Section 19 Leases	5,193,323
3121	Acquisition and Disposal of Buildings	31,291,855
3122	Accumulated Depreciation of Buildings	(10,892,471)
3131	Acquisition and Disposal of Infrastructure	47,987,691
3132	Accumulated Depreciation of Infrastructure	(8,606,287)
3141	Acquisition and Disposal of Vehicles	3,040,470
3142	Accumulated Depreciation of Vehicles	(2,273,946)
3152	Accumulated Depreciation of Leasehold Land	(606,753)
3161	Acquisition and Disp of Furniture Fittings and Office Equip	451,687
3162	Accumulated Depreciation of Furniture Fitt	(432,538)
3171	Acquisition and Disposal of Plant	8,925,117
3172	Accumulated Depreciation of Plant	(5,018,620)
3181	Acquisition and Disposal of Roads	28,040,830
3182	Accumulated Depreciation of Roads	(8,831,878)
<b>Acquisition of Assets Sub Total</b>		<b>89,862,981</b>
<b>Capital Expenditure</b>		
3322	Capital Expenses Construct/Upgrade Buildings	1,687,957
3332	Capital Expenses Construct/Upgrade Infrastructure	495,759
3341	Capital Expenses Purchase Vehicles	125,348
3371	Capital Expense Purchase/Upgrade Plant and Equipment	2,568,235
3382	Capital Expense Construct/Upgrade Roads	311,739
<b>Capital Expenditure Sub Total</b>		<b>5,219,077</b>
<b>Total Non Current Assets</b>		<b>95,082,058</b>
<b>Total Assets</b>		<b>105,283,488</b>

CONNELLM 15-Oct-2021 11:56:49



**West Arnhem Regional Council**  
**Balance Sheet Report**  
 As at Period Ending - 30th September 2021

As at September 2021  
**Actual**

		As at September 2021 Actual
<b>Current Liabilities</b>		
<b>Creditors</b>		
2181	GST Payable	63,914
2181	FBT Liability	7,628
2191	Creditors - Trade Creditors	1,240,785
<b>Creditors Sub Total</b>		<b>1,312,327</b>
<b>Current Provisions</b>		
2213	Current Provision Employees Annual Leave	1,371,181
2214	Current Provision Long Service Leave	614,336
2221	Current Provision Doubtful Debt General	25,891
2291	Current Provision Other General	200,207
<b>Current Provisions Sub Total</b>		<b>2,211,615</b>
<b>Current Lease Liabilities</b>		
2392	Current - Section 19 Lease Liability	65,883
<b>Current Lease Liabilities Sub Total</b>		<b>65,883</b>
<b>Income Received in Advance</b>		
2511	Rates - income received in Advance	(1,083,358)
<b>Income Received in Advance Sub Total</b>		<b>(1,083,358)</b>
<b>Other Current Liabilities</b>		
2990	Contract Retention Held	(77,787)
2991	Other Current Liability Other General	94,754
2992	DAWE Rent and Bond Liability Account	18,223
2994	Bonds Held	119,213
2995	Westpac Master Card Clearing	(2,604)
2996	Accrued Expenses General	133,061
2997	Accrued Employee Expense	259,806
2998	Income Invoiced in Advance - Other income	19,031
<b>Other Current Liabilities Sub Total</b>		<b>563,497</b>
<b>Total Current Liabilities</b>		<b>3,069,963</b>
<b>Non Current Liabilities</b>		
<b>Non Current Provisions</b>		
4211	Non Current Provision Long Service Leave	447,285
<b>Non Current Provisions Sub Total</b>		<b>447,285</b>
<b>Non Current Lease Liability Other General</b>		
4392	Non Current - Section 19 Lease Liability	4,729,729
<b>Non Current Lease Liability Other General Sub Total</b>		<b>4,729,729</b>
<b>Total Non Current Liabilities</b>		<b>5,177,014</b>
<b>Total Liabilities</b>		<b>8,246,977</b>
<b>NET ASSETS</b>		<b>97,036,510</b>
<b>Equity</b>		
<b>Accumulated Surpluses</b>		
5111	Accumulated Surplus Deficit General	44,422,674
<b>Accumulated Surpluses Sub Total</b>		<b>44,422,674</b>
<b>Equity Adjustments</b>		
5211	Equity Adjust Land	(101,472)
5231	Equity Adjust Infrastructure	38,942
<b>Equity Adjustments Sub Total</b>		<b>(62,530)</b>
<b>Asset Revaluation Reserves</b>		
5321	Asset Revaluation Reserve Buildings	7,710,746
5331	Asset Revaluation Reserve Infrastructure	19,603,342
5381	Asset Revaluation Reserve ROADS	21,302,368
<b>Asset Revaluation Reserves Sub Total</b>		<b>48,616,454</b>
<b>Reserves</b>		
5992	Capital Reserve - Transfer In	16,167,054
5993	Capital Reserve - Transfer Out	(13,455,358)
<b>Reserves Sub Total</b>		<b>2,711,696</b>
<b>Total Equity</b>		<b>95,688,294</b>
<b>Retained Earnings</b>		1,348,359
<b>Allocations</b>		(143)
<b>NET EQUITY</b>		<b>97,036,510</b>

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger ARACT Accounts Receivable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 1/09/2021	>30days To 2/08/2021	>60days To 3/07/2021	>90days <= 2/07/2021	Future Items
00063	Account Total (AUD)		DEPARTMENT OF EDUCATION	-110.00	-110.00	-110.00	0.00	0.00	0.00	0.00	0.00
00069	Account Total (AUD)		ENERGY RESOURCES OF AUSTRALIA LTD	177,214.02	177,214.02	0.00	177,214.02	0.00	0.00	0.00	0.00
00083	Account Total (AUD)		GAGUDJU ENTERPRISES PTY LTD Trading as BI	-9,185.00	-1,243.00	-7,992.00	6,474.00	275.00	0.00	0.00	0.00
00084	Account Total (AUD)		GAGUDJU LODGE COOINDA	1,300.00	1,300.00	0.00	650.00	0.00	0.00	650.00	0.00
00158	Account Total (AUD)		KAKADU CONTRACTING NT	519.00	494.20	-1,800.00	998.00	798.00	498.00	0.20	0.00
00161	Account Total (AUD)		KAKADU NATIONAL PARK ENV AUSTR	225.00	225.00	0.00	225.00	0.00	0.00	0.00	0.00
00276	Account Total (AUD)		NT POLICE FIRE & EMERGENCY SERVICES	-4,296.21	-450.67	-3,514.36	2,563.69	500.00	0.00	0.00	0.00
00285	Account Total (AUD)		OFFICE OF CRIME PREVENTION	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
00310	Account Total (AUD)		POWER AND WATER CORPORATION - DARWI	201,615.53	203,616.03	-709.50	202,623.53	0.00	1,702.00	0.00	0.00
00330	Account Total (AUD)		168 GENERAL STORE Feng Shui Pty Ltd	858.13	858.13	0.00	418.20	0.00	0.00	439.93	0.00
00462	Account Total (AUD)		THE ARNHEMLAND PROGRESS ABORIGINAL C	22,000.00	22,000.00	0.00	22,000.00	0.00	0.00	0.00	0.00

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger ARACT Accounts Receivable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 1/09/2021	>30days To 2/09/2021	>60days To 3/07/2021	>90days <= 2/07/2021	Future Items
00476	Account Total (AUD)		VEOLIA ENVIRONMENTAL SERVICES	1,380.00	1,380.00	0.00	1,380.00	0.00	0.00	0.00	0.00
00715	Account Total (AUD)		DEPARTMENT OF INFRASTRURE, PLANNING &	189,912.36	164,608.11	0.00	69,034.63	25,304.27	46,846.13	23,423.08	0.00
00753	Account Total (AUD)		GUNDEHMI ABORIGINAL CORPORATION	2,625.00	2,625.00	0.00	1,925.00	475.00	225.00	0.00	0.00
00938	Account Total (AUD)		FRED NT	588.39	588.39	0.00	588.39	0.00	0.00	0.00	0.00
00952	Account Total (AUD)		JETSTREAM ELECTRICAL PTY LTD	1,350.00	1,265.00	0.00	675.00	590.00	0.00	0.00	0.00
00977	Account Total (AUD)		Arafura Tree Services	1,120.00	1,120.00	0.00	1,120.00	0.00	0.00	0.00	0.00
01011	Account Total (AUD)		BAWNBANGA ABORIGINAL CORPORATION M/L	650.00	650.00	0.00	0.00	0.00	0.00	650.00	0.00
01156	Account Total (AUD)		KAKADU ENTERPRISES PTY LTD	700.00	700.00	0.00	475.00	225.00	0.00	0.00	0.00
01209	Account Total (AUD)		DEPARTMENT OF AGRICULTURE WATER ANI	-6,809.92	17,996.66	-81.86	18,078.52	0.00	0.00	0.00	0.00
01216	Account Total (AUD)		NATIONAL DISABILITY INSURANCE AGENCY	-1,365.00	-145.00	-145.00	0.00	0.00	0.00	0.00	0.00
01290	Account Total (AUD)		KARA WANANG	2,280.46	2,002.27	0.00	348.24	0.00	0.00	1,654.03	0.00

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger ARACT Accounts Receivable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 1/09/2021	>30days To 2/09/2021	>60days To 3/07/2021	>90days <= 2/07/2021	Future Items
01292	Account Total (AUD)		MICHAEL NAPINKUYNMI	1,801.04	1,162.07	0.00	1,162.07	0.00	0.00	0.00	0.00
01294	Account Total (AUD)		CHRIS BURARRWANGA	83.21	83.21	0.00	0.00	0.00	0.00	83.21	0.00
01295	Account Total (AUD)		TREVOR NGANJIMIRRA	5,927.39	4,823.59	0.00	1,641.45	0.00	0.00	3,182.14	0.00
01297	Account Total (AUD)		NEHEMLAH BURRUNALI	1,815.94	1,683.34	0.00	1,264.56	0.00	0.00	418.78	0.00
01298	Account Total (AUD)		NELLIE MANAKGU	638.44	583.26	0.00	583.26	0.00	0.00	0.00	0.00
01300	Account Total (AUD)		LINDY MARALINGURRA	435.30	329.14	0.00	329.14	0.00	0.00	0.00	0.00
01301	Account Total (AUD)		DAWN BADARI	1,917.54	1,855.73	0.00	1,855.73	0.00	0.00	0.00	0.00
01302	Account Total (AUD)		COLIN NABORLHORLIH	1,426.48	1,221.11	0.00	1,221.11	0.00	0.00	0.00	0.00
01304	Account Total (AUD)		CAROL MARALINGURRA	3,566.70	1,562.73	0.00	1,335.60	0.00	0.00	227.13	0.00
01306	Account Total (AUD)		JABIRU AREA SCHOOL	350.00	350.00	0.00	350.00	0.00	0.00	0.00	0.00
01332	Account Total (AUD)		PAULETTE BUMARDA	3,266.79	3,266.79	0.00	1,260.31	2,006.48	0.00	0.00	0.00

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger ARACT Accounts Receivable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 1/09/2021	>30days To 2/09/2021	>60days To 3/07/2021	>90days <= 2/07/2021	Future Items
01346	Account Total (AUD)		BRIAN MIKINJMIKGINJ	2,020.14	2,020.14	0.00	0.00	0.00	0.00	2,020.14	0.00
01347	Account Total (AUD)		SHADRACK PATLAS	2,414.87	2,414.72	0.00	0.00	0.00	0.00	2,414.72	0.00
01352	Account Total (AUD)		CAIN NABEGAYO	667.46	667.46	0.00	0.00	0.00	0.00	667.46	0.00
01353	Account Total (AUD)		DEAN NGANJIMIRRA	638.44	510.64	0.00	510.64	0.00	0.00	0.00	0.00
01355	Account Total (AUD)		AMOS NGAJIMIRRA	1,438.31	1,438.31	0.00	1,438.31	0.00	0.00	0.00	0.00
01356	Account Total (AUD)		ELITE INTERIORS NT PTY LTD T/A DCT AUSTI	25,017.00	24,782.00	0.00	0.00	0.00	0.00	24,782.00	0.00
01357	Account Total (AUD)		LEVI NABEGEYO	464.32	464.32	0.00	464.32	0.00	0.00	0.00	0.00
01358	Account Total (AUD)		DARRAD NARALDOL	87.06	87.06	0.00	0.00	0.00	0.00	87.06	0.00
01359	Account Total (AUD)		DANE MANAKGU	638.44	638.44	0.00	638.44	0.00	0.00	0.00	0.00
01362	Account Total (AUD)		JORDAN NABEGEYO MARRDAY	699.86	699.86	0.00	699.86	0.00	0.00	0.00	0.00
01363	Account Total (AUD)		MATTHAM GUYMALA	406.28	406.28	0.00	0.00	406.28	0.00	0.00	0.00

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger ARACT Accounts Receivable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 1/09/2021	>30days To 2/03/2021	>60days To 3/07/2021	>90days <= 2/07/2021	Future Items
01364	Account Total (AUD)		JEMSON BROWN	1,276.88	1,276.88	0.00	0.00	0.00	0.00	1,276.88	0.00
01368	Account Total (AUD)		SIMON BURA BURA	232.16	232.16	0.00	0.00	0.00	0.00	232.16	0.00
01370	Account Total (AUD)		ANASTASIA MANGIRU	168.96	168.96	0.00	114.96	0.00	0.00	54.00	0.00
01371	Account Total (AUD)		HELEN LUGLIETTI	6,418.00	6,418.00	0.00	0.00	0.00	0.00	6,418.00	0.00
01374	Account Total (AUD)		AURORA KAKADU LODGE & CARAVAN PARK	600.00	600.00	0.00	375.00	0.00	225.00	0.00	0.00
01375	Account Total (AUD)		WARNBI ABORIGINAL CORPORATION	9,750.00	9,750.00	0.00	1,575.00	1,300.00	1,950.00	4,925.00	0.00
01376	Account Total (AUD)		BLUERIDGE ENGINEERING	-2,492.50	-192.50	-192.50	0.00	0.00	0.00	0.00	0.00
01377	Account Total (AUD)		TROY NAMBIYILK	1,560.46	1,560.46	0.00	660.84	435.30	464.32	0.00	0.00
01380	Account Total (AUD)		MELCHIZEDEK MARALNGURRA	3,598.48	3,598.48	0.00	0.00	0.00	0.00	3,598.48	0.00
01381	Account Total (AUD)		ANBINIK KAKADU RESORT	250.00	250.00	-200.00	375.00	75.00	0.00	0.00	0.00
01382	Account Total (AUD)		ASIAH MARALNGURRA	899.62	899.62	0.00	0.00	0.00	0.00	899.62	0.00



**Age Analysis (As At Date) Report - Summary Report**  
**Ledger ARACT Accounts Receivable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Date	Document Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 1/09/2021	>30days To 2/08/2021	>60days To 3/07/2021	>90days <= 2/07/2021	Future Items
01384			NOELINE NAVILIBIDJ	261.18	261.18	0.00	0.00	0.00	0.00	261.18	0.00
			Account Total (AUD)								
01388			BEST CONTRACTING	1,450.00	1,450.00	0.00	0.00	325.00	300.00	825.00	0.00
			Account Total (AUD)								
01391			RAY MUDJANDI	899.62	899.62	0.00	0.00	0.00	348.24	551.38	0.00
			Account Total (AUD)								
01395			HAWKINS & CLEMENTS HAWKINS & CLEMEN	1,300.00	1,300.00	0.00	525.00	425.00	350.00	0.00	0.00
			Account Total (AUD)								
01399			INSTALEC PTY LTD Uas JLB CONTRACTING	600.00	600.00	0.00	400.00	0.00	200.00	0.00	0.00
			Account Total (AUD)								
01401			PAUL NARRIMUTIMU	2,559.76	2,559.76	0.00	1,292.34	1,267.42	0.00	0.00	0.00
			Account Total (AUD)								

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger ARACT Accounts Receivable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 1/09/2021	>30days To 2/03/2021	>60days To 3/07/2021	>90days <= 2/07/2021	Future Items
---------------	------	----------	-----------	----------	-------------	-------------------	----------------------	----------------------	----------------------	----------------------	--------------

01406 MARGARET ALLGOOD

Account Total (AUD)

1,425.30				1,425.30	0.00	0.00	0.00	1,425.30	0.00	0.00	0.00
669,950.69				681,802.26	-14,745.22		526,864.16	35,833.05	53,108.69	80,741.58	0.00

100%      -2%      77%      5%      8%      12%

[END OF REPORT]

As At Allocation Date Used : 11/10/2021

**Selection Criteria**

Ledger Name = 'ARACT'  
 As At Date = 30/09/2021  
 As At Allocation Date = 11/10/2021  
 Show (T)ransaction or (B)ase currency? = 'B'  
 (S)ummary (D)etail (E)xtended Detail = 'S'  
 More...

**Sort Criteria**

Accubri - Ascending  
 @fl\_currency\_group - Ascending  
 Transaction Number - Ascending  
 Document Date - Ascending  
 Document Type - Ascending  
 Document Reference - Ascending

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger APACT Accounts Payable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current		>30days		>60days		>90days		Future Items
							To 1/09/2021	To 2/09/2021	To 3/07/2021	To 3/07/2021	To 2/07/2021	To 2/07/2021	To 2/07/2021		
10023	Account Total (AUD)		CHILD SUPPORT AGENCY		PAYTYPE EFT	CREDTYPE	PAYROLL	TGGP	NA	0.00	1,954.20	0.00	0.00	0.00	0.00
10025	Account Total (AUD)		RTM (Receiver of Territory Monies)		PAYTYPE CHQ	CREDTYPE	OTHER	TGGP	NA	0.00	193.00	0.00	0.00	0.00	0.00
10027	Account Total (AUD)		TERRITORY HOUSING RENT		PAYTYPE EFT	CREDTYPE	PAYROLL	TGGP	NA	0.00	5,892.00	0.00	0.00	0.00	0.00
10041	Account Total (AUD)		AAA CHARTER PTY LTD		PAYTYPE EFT	CREDTYPE	SUNDRY	TGGP	NA	0.00	6,315.00	0.00	0.00	0.00	0.00
10058	Account Total (AUD)		ACTROL PARTS PL		PAYTYPE EFT	CREDTYPE	SUNDRY	TGGP	NO	0.00	12.10	0.00	0.00	0.00	0.00
10074	Account Total (AUD)		AIR LIQUIDE AUSTRALIA PTY LTD		PAYTYPE EFT	CREDTYPE	SUNDRY	TGGP	NA	0.00	32.17	0.00	0.00	0.00	0.00
10078	Account Total (AUD)		AIRPOWER		PAYTYPE EFT	CREDTYPE	SUNDRY	TGGP	NA	0.00	8,523.55	0.00	0.00	38.83	0.00
10079	Account Total (AUD)		AJURUMU SELF SERVICE STORE		PAYTYPE EFT	CREDTYPE	SUNDRY	TGGP	NO	0.00	3,094.15	990.00	34.40	539.78	0.00
10133	Account Total (AUD)		KAKADU LODGE and CARAVAN PARK		PAYTYPE EFT	CREDTYPE	SUNDRY	TGGP	NO	0.00	8,217.00	0.00	6,264.00	1,953.00	0.00
10141	Account Total (AUD)		AUSTEC IRRIGATION PTY LTD		PAYTYPE EFT	CREDTYPE	SUNDRY	TGGP	NA	0.00	472.66	0.00	472.66	0.00	0.00
10201	Account Total (AUD)		BAWINANGA ABORIGINAL CORPORATION		PAYTYPE EFT	CREDTYPE	SUNDRY	TGGP	NO	0.00	241.30	0.00	241.30	0.00	0.00
10219	Account Total (AUD)		BIG W		PAYTYPE EFT	CREDTYPE	SUNDRY	TGGP	NA	0.00	296.00	0.00	296.00	0.00	0.00

As At 30/09/2021

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger APACT Accounts Payable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

Document Date	Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current		>30days		>60days		>90days		Future Items	
					PAYTYPE	EFT	CREDITYPE	SUNDRY	TGGP	NA	To 1/09/2021	To 2/09/2021	To 3/07/2021	To 2/07/2021	To 3/07/2021	To 2/07/2021		
10228	Account Total (AUD)			BLACKWOODS	319.16	319.16	0.00	319.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10232	Account Total (AUD)			BLUERIDGE ENGINEERING PTY LTD			2,169.57	2,169.57	0.00	2,169.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10238	Account Total (AUD)			BOC GASES AUSTRALIA LTD			128.97	128.97	0.00	128.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10246	Account Total (AUD)			BRIDGE TOYOTA			899.20	899.20	0.00	899.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10256	Account Total (AUD)			BUNNINGS - PALMERSTON			1,034.18	1,034.18	0.00	1,034.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10258	Account Total (AUD)			BUNNINGS DARWIN WAREHOUSE			9,881.58	9,881.58	0.00	9,881.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10297	Account Total (AUD)			CHARLES DARWIN UNIVERSITY			880.00	880.00	0.00	880.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10353	Account Total (AUD)			WINC			6,104.42	6,104.42	-389.19	6,493.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10380	Account Total (AUD)			CURBY'S TROPHIES			315.70	315.70	0.00	315.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10511	Account Total (AUD)			ECOMIST			27.50	27.50	0.00	27.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10589	Account Total (AUD)			MERCURE KAKADU CROCODILE HOTEL			1,253.30	1,253.30	0.00	508.30	745.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10632	Account Total (AUD)			GUNBALANYA AIR CHARTERS			5,580.00	5,580.00	0.00	5,580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger APACT Accounts Payable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current		>30days		>60days		>90days		Future Items
					T/AS GUNI	PAYTYPE	EFT	CREDITYPE	SUNDRY	TGGP	NA	To 1/09/2021	To 30/09/2021	To 30/09/2021	To 30/09/2021	To 30/09/2021	
10633				INDIGENOUS LAND CORPORATION	300,33	300,33	0,00	300,33	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10634				GUNBALANYA SERVICE STATION AND TAKEA	35,60	35,60	0,00	35,60	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10651				HARDY AVIATION TRADING AS FLY TIWI	680,00	680,00	0,00	680,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10657				HARVEY DISTRIBUTORS	241,33	241,33	0,00	241,33	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10694				INDEPENDENT GROCERS	6,137,68	6,137,68	0,00	6,137,68	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10707				FLICK ANTICIMEX	1,735,15	1,735,15	0,00	1,735,15	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10720				JABIRU FOODLAND	1,553,42	1,553,42	0,00	1,500,49	52,93	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10738				JAPE FURNISHING	10,372,00	10,372,00	0,00	10,372,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10777				KAKADU AIR SERVICES	1,530,00	1,530,00	0,00	1,530,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10814				KMART	247,00	247,00	0,00	247,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10877				MANINGRIDA PROGRESS ASSOCIATION	5,115,81	5,115,81	0,00	5,115,81	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													
10939				MODERN TEACHING AIDS PTY LTD	3,938,93	3,938,93	0,00	1,211,09	2,727,84	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
				Account Total (AUD)													

West Arnhem Regional Council As At 30/09/2021  
 Shire CY Data Entry Age Analysis (As At Date) Report - Summary Report  
**Ledger APACT Accounts Payable (AUD)**

Document Date	Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current	>30days	>60days	>90days	Future Items
					PAYTYPE	EFT	CREDITYPE	SUNDRY					
10997	Account Total (AUD)		NORSIGN NT	6,054.64	6,054.64	0.00	6,054.64	0.00	0.00	0.00	0.00	0.00	0.00
11015	Account Total (AUD)		NORTRUSS BUILDERS SUPPLIES	2,383.30	2,383.30	0.00	2,383.30	0.00	0.00	0.00	0.00	0.00	0.00
11053	Account Total (AUD)		SBA OFFICE NATIONAL	2,311.81	2,311.81	0.00	2,311.81	0.00	0.00	0.00	0.00	0.00	0.00
11134	Account Total (AUD)		POWERWATER	13,624.54	13,624.54	-0.51	13,200.21	424.84	0.00	0.00	0.00	0.00	0.00
11190	Account Total (AUD)		REPCO	476.58	476.58	0.00	476.58	0.00	0.00	0.00	0.00	0.00	0.00
11198	Account Total (AUD)		ROYAL LIFE SAVING SOCIETY - NT BRANCH	610.00	610.00	0.00	610.00	0.00	0.00	0.00	0.00	0.00	0.00
11240	Account Total (AUD)		SEEK LIMITED	14,302.20	14,302.20	0.00	14,302.20	0.00	0.00	0.00	0.00	0.00	0.00
11261	Account Total (AUD)		SIMON GEORGE & SONS PTY LTD	546.89	546.89	0.00	546.89	0.00	0.00	0.00	0.00	0.00	0.00
11343	Account Total (AUD)		TELSIRA AUSTRALIA	511.19	511.19	0.00	511.19	0.00	0.00	0.00	0.00	0.00	0.00
11367	Account Total (AUD)		TERRITORY UNIFORMS	30.70	30.70	0.00	30.70	0.00	0.00	0.00	0.00	0.00	0.00
11374	Account Total (AUD)		THE BIG MOWER	3,775.20	3,775.20	0.00	3,775.20	0.00	0.00	0.00	0.00	0.00	0.00
11380	Account Total (AUD)		THE GOOD GUYS	5,026.00	5,026.00	0.00	5,026.00	0.00	0.00	0.00	0.00	0.00	0.00

West Arnhem Regional Council As At 30/09/2021  
 Shire CY Data Entry Age Analysis (As At Date) Report - Summary Report  
**Ledger APACT Accounts Payable (AUD)**

Document Date	Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current	>30days	>60days	>90days	Future Items
					PAYTYPE	EFT	CREDITYPE	SUNDRY					
11407	Account Total (AUD)		TOP END LINE MARKERS	5,393.30	5,393.30	0.00	5,393.30	0.00	0.00	0.00	0.00	0.00	0.00
11460	Account Total (AUD)		VANDERFIELD NORTHWEST PTY LTD	4,380.51	4,380.51	0.00	4,380.51	0.00	0.00	0.00	0.00	0.00	0.00
11489	Account Total (AUD)		WINDSCREENS TERRITORY	485.00	485.00	0.00	485.00	0.00	0.00	0.00	0.00	0.00	0.00
11515	Account Total (AUD)		ZIP PRINT	4,026.00	4,026.00	0.00	4,026.00	0.00	0.00	0.00	0.00	0.00	0.00
11539	Account Total (AUD)		ALPA MINJILANG	967.17	967.17	0.00	967.17	0.00	0.00	0.00	0.00	0.00	0.00
11587	Account Total (AUD)		COUNCILBIZ	658.77	658.77	0.00	658.77	0.00	0.00	0.00	0.00	0.00	0.00
11590	Account Total (AUD)		STATEWIDE SUPERANNUATION	351,280.90	351,280.90	41.01	142,619.70	138,964.98	69,737.23	0.00	0.00	0.00	0.00
11603	Account Total (AUD)		HD ENTERPRISES TRADING AS	9,964.40	9,964.40	0.00	9,964.40	0.00	0.00	0.00	0.00	0.00	0.00
11644	Account Total (AUD)		WESTERN AUSTRALIAN LOCAL GOVERNMEN	1,116.00	1,116.00	0.00	1,116.00	0.00	0.00	0.00	0.00	0.00	0.00
11668	Account Total (AUD)		TERRITORY STEEL	307.51	307.51	0.00	307.51	0.00	0.00	0.00	0.00	0.00	0.00
11735	Account Total (AUD)		TYRE TRADERS NT	3,033.21	3,033.21	0.00	3,033.21	0.00	0.00	0.00	0.00	0.00	0.00
11768	Account Total (AUD)		MANTRA PANDANAS - KNUCKEY ST	1,184.00	1,184.00	0.00	1,184.00	0.00	0.00	0.00	0.00	0.00	0.00

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger APACT Accounts Payable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 1/09/2021	>30days To 2/09/2021	>60days To 3/07/2021	>90days <= 2/07/2021	Future Items
				PAYTYPE	EFT	CREDITYPE	OTHER	TGGP	NO		
12106	Account Total (AUD)		AUSTRALIAN TAX OFFICE - PAYG ONLY	130,722.00	130,722.00	0.00	130,722.00	0.00	0.00	0.00	0.00
12114	Account Total (AUD)		ARGUS APARTMENTS DARWIN	893.62	893.62	0.00	893.62	0.00	0.00	0.00	0.00
12219	Account Total (AUD)		IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	572.18	572.18	0.00	0.00	0.00	572.18	0.00	0.00
12279	Account Total (AUD)		MANTRA ON THE ESPLANADE	225.00	225.00	0.00	225.00	0.00	0.00	0.00	0.00
12404	Account Total (AUD)		COMPAC SALES PTY LTD	104.50	104.50	0.00	104.50	0.00	0.00	0.00	0.00
12471	Account Total (AUD)		IPEC PTY LTD	144.72	144.72	0.00	0.00	144.72	0.00	0.00	0.00
12482	Account Total (AUD)		PANIA WITHNALL	96.24	96.24	0.00	96.24	0.00	0.00	0.00	0.00
12490	Account Total (AUD)		NORTHLINE - QAL TRANSPORT	124.14	124.14	0.00	124.14	0.00	0.00	0.00	0.00
12506	Account Total (AUD)		HAYS SPECIALIST RECRUITMENT (AUSTRALIA)	4,325.64	4,325.64	0.00	4,325.64	0.00	0.00	0.00	0.00
12559	Account Total (AUD)		READYCUT (NT) P/L	598.83	598.83	0.00	598.83	0.00	0.00	0.00	0.00
12627	Account Total (AUD)		DEPT OF INDUSTRY, TOURISM AND TRADE	928.03	928.03	0.00	919.03	9.00	0.00	0.00	0.00
12643	Account Total (AUD)		JETSTREAM ELECTRICAL PTY LTD	3,940.20	3,940.20	0.00	3,940.20	0.00	0.00	0.00	0.00



**Age Analysis (As At Date) Report - Summary Report**  
**Ledger APACT Accounts Payable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current	>30days	>60days	>90days	Future Items
							To 1/09/2021	To 2/09/2021	To 3/07/2021	<= 2/07/2021	
12669	Account Total (AUD)		MARSHALL POWER AUSTRALIA PTY LTD	2,964.74	2,964.74	0.00	2,964.74	0.00	0.00	0.00	0.00
12694	Account Total (AUD)		PFD FOOD SERVICES PTY LTD	1,689.60	1,689.60	0.00	1,689.60	0.00	0.00	0.00	0.00
12723	Account Total (AUD)		REMOTE AREA GROUP P/L	2,458.33	2,458.33	0.00	2,458.33	0.00	0.00	0.00	0.00
12762	Account Total (AUD)		SCHWEPPE AUSTRALIA PTY LTD	440.33	440.33	0.00	440.33	0.00	0.00	0.00	0.00
12858	Account Total (AUD)		BAWINANGA ABORIGINAL CORPORATION - H	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
12866	Account Total (AUD)		AJ COURIERS & HAULAGE PTY LTD	707.85	707.85	0.00	707.85	0.00	0.00	0.00	0.00
12978	Account Total (AUD)		PUMA ENERGY Wright Express Australia P/L	18,289.18	18,289.18	0.00	18,289.18	0.00	0.00	0.00	0.00
13013	Account Total (AUD)		FP LEONARD ADVERTISING PTY LTD	644.91	644.91	0.00	0.00	644.91	0.00	0.00	0.00
13063	Account Total (AUD)		ADJUMARL LARL STORE	3,528.02	3,528.02	53.65	1,617.78	404.92	0.00	1,558.97	0.00
13067	Account Total (AUD)		KELLEDY JONES SERVICES Pty Ltd	2,768.50	2,768.50	0.00	2,768.50	0.00	0.00	0.00	0.00
13072	Account Total (AUD)		RGM MAINTENANCE	1,186.21	1,186.21	0.00	1,186.21	0.00	0.00	0.00	0.00
13105	Account Total (AUD)		ANNA EGERTON	367.20	367.20	0.00	367.20	0.00	0.00	0.00	0.00

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger APACT Accounts Payable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current		>30days		>60days		>90days		Future Items
					PAYTYPE	EFT	CREDITYPE	SUNDRY	TGGP	NO	To 1/09/2021	To 2/09/2021	To 3/07/2021	To 2/07/2021	To 3/07/2021	To 2/07/2021	
13205	Account Total (AUD)		TOTAL TOOLS DARWIN	699.00	699.00	0.00	0.00	699.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13220	Account Total (AUD)		4CABLING Pty Ltd	308.92	308.92	0.00	0.00	308.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13238	Account Total (AUD)		HAYMES PAINT	150.46	150.46	0.00	0.00	150.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13292	Account Total (AUD)		ABP PERMITS PTY LTD	4,268.00	4,268.00	0.00	0.00	4,268.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13300	Account Total (AUD)		ELITE INTERIORS NT P/L T/A DCT AUSTRALIA	34,672.00	24,782.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,782.00	0.00	0.00
13338	Account Total (AUD)		SHAUN LEE	10,805.00	10,805.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,805.00	0.00	0.00
13381	Account Total (AUD)		AIR LIQUIDE HEALTHCARE PTY LTD	33.80	33.80	0.00	0.00	0.00	33.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13421	Account Total (AUD)		CJD EQUIPMENT	464.90	464.90	0.00	0.00	464.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13497	Account Total (AUD)		TERRITORY SPRINGWATER AU Pty Ltd	22.00	22.00	0.00	0.00	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13504	Account Total (AUD)		CYPDON T/A NORTH AUSTRALIAN ELECTRIC	2,945.43	2,945.43	0.00	0.00	2,945.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13506	Account Total (AUD)		SAM FAZZOLARI	364.57	364.57	0.00	0.00	364.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13518	Account Total (AUD)		PETER KEEPECE PHOTOGRAPHY	1,570.00	1,570.00	0.00	0.00	1,570.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger APACT Accounts Payable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Date	Document Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current	>30days	>60days	>90days	Future Items
					PAYTYPE	EFT	CREDITYPE	SUNDRY					
13524				NETSIP PTY LTD	196.53	196.53	0.00	196.53	0.00	0.00	0.00	0.00	0.00
				Account Total (AUD)									
13539				NEWS PTY LIMITED			0.00	0.00	295.73	0.00	0.00	0.00	0.00
				Account Total (AUD)									
13608				OZHOSING.COM PTY LTD			-64.68	64.68	0.00	0.00	0.00	0.00	0.00
				Account Total (AUD)									
13675				FLASH ONE ENERGY SOLUTIONS			0.00	0.00	8,680.00	0.00	0.00	0.00	0.00
				Account Total (AUD)									
13696				DEC INSTALLATIONS PTY LTD			0.00	0.00	869,346.00	0.00	0.00	217,336.50	0.00
				Account Total (AUD)									
13704				RICHARD MITCHELL PTY LTD T/A KAKADU C			0.00	0.00	3,657.53	0.00	0.00	146.64	0.00
				Account Total (AUD)									
13718				DAMDAY PTY LTD T/A AUSTRALIAN AIRCOND			0.00	0.00	1,056.00	0.00	0.00	0.00	0.00
				Account Total (AUD)									
13724				CROSS CULTURAL CONSULTANTS			0.00	0.00	60,710.00	0.00	0.00	60,710.00	0.00
				Account Total (AUD)									
13728				AURIGA LOGISTICS PTY LTD			0.00	0.00	814.74	0.00	0.00	0.00	0.00
				Account Total (AUD)									
13733				ARAFURA PEST CONTROL			0.00	0.00	8,089.00	0.00	0.00	0.00	0.00
				Account Total (AUD)									
13736				THE BELROSE GROUP			0.00	0.00	1,870.00	0.00	0.00	0.00	0.00
				Account Total (AUD)									
13750				ADVANCED SPORTING SURFACES (SA) PTY LT			0.00	0.00	220.00	0.00	0.00	0.00	0.00
				Account Total (AUD)									

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger APACT Accounts Payable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Date	Document Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current		>30days		>60days		>90days		Future Items
					PAYTYPE	EFT	CREDITYPE	SUNDRY	TGGP	NO	To 1/09/2021	To 30/07/2021	To 30/07/2021	<= 2/07/2021			
13786	Account Total (AUD)			GUNDEIHMI MARRAWUDDI ART GALLERY	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13796	Account Total (AUD)			DEFEND FIRE SERVICES PTY LTD	1,240.20	1,240.20	0.00	CREDITYPE	SUNDRY	TGGP	NO	0.00	0.00	0.00	0.00	0.00	0.00
13815	Account Total (AUD)			THIAN LOK AUGUSTINE TJOENG	3,875.00	3,875.00	0.00	CREDITYPE	SUNDRY	TGGP	YES	0.00	0.00	0.00	0.00	0.00	0.00
13823	Account Total (AUD)			FUJIFILM Business Innovation Australia Pty Ltd	2,314.40	2,314.40	0.00	CREDITYPE	SUNDRY	TGGP	NO	0.00	0.00	0.00	0.00	0.00	0.00
13836	Account Total (AUD)			REBECCA BATES	292.38	292.38	0.00	CREDITYPE	STAFF	TGGP	NA	0.00	0.00	0.00	0.00	0.00	0.00
13836	Account Total (AUD)			MERCURE DARWIN AIRPORT RESORT	1,526.40	1,526.40	0.00	CREDITYPE	SUNDRY	TGGP	NO	0.00	0.00	0.00	0.00	0.00	0.00
13845	Account Total (AUD)			GREENSAFE PTY LTD	50,380.00	13,464.40	0.00	CREDITYPE	SUNDRY	TGGP	YES	0.00	0.00	13,464.40	0.00	0.00	0.00
13862	Account Total (AUD)			LEVA PEI	165.00	165.00	0.00	CREDITYPE	STAFF	TGGP	NA	0.00	0.00	0.00	0.00	0.00	0.00
13866	Account Total (AUD)			TB CONSTRUCTION NT PTY LTD	56,122.10	56,122.10	0.00	CREDITYPE	SUNDRY	TGGP	YES	0.00	0.00	0.00	0.00	0.00	0.00
13874	Account Total (AUD)			JMK NT	67,000.00	67,000.00	0.00	CREDITYPE	SUNDRY	TGGP	YES	0.00	0.00	0.00	0.00	0.00	0.00
13878	Account Total (AUD)			SEA SWIFT PTY LTD	1,677.07	1,677.07	0.00	CREDITYPE	SUNDRY	TGGP	NO	0.00	0.00	0.00	0.00	0.00	0.00
13887	Account Total (AUD)			SYDNEY TOOLS PTY LTD	705.00	705.00	0.00	CREDITYPE	OTHER	TGGP	NO	0.00	0.00	0.00	0.00	0.00	0.00

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger APACT Accounts Payable (AUD)**

West Arnhem Regional Council  
 Shire CY Data Entry

As At 30/09/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 1/09/2021	>30days To 2/09/2021	>60days To 3/07/2021	>90days <= 2/07/2021	Future Items
				PAYTYPE	EFT	CREDITYPE	OTHER	TGGP	YES		
13905	Account Total (AUD)		ASBESTOS SOLUTIONS NT PTY LTD	6,087.40	6,087.40	0.00	6,087.40	0.00	0.00	0.00	0.00
13916	Account Total (AUD)		KATHERINE SIGN MANAGEMENT PTY. LTD.	1,657.00	1,657.00	0.00	CREDITYPE OTHER	TGGP	NO	0.00	0.00
13925	Account Total (AUD)		JADENE CROFT	29.50	29.50	0.00	CREDITYPE STAFF	TGGP	NO	0.00	0.00
13929	Account Total (AUD)		KOOGA KONTRACTING NT	11,822.01	11,822.01	0.00	CREDITYPE OTHER	943.80 TGGP	YES	0.00	0.00
13938	Account Total (AUD)		LOCAL GOVERNMENT PROFESSIONALS AUST	3,500.00	3,500.00	0.00	CREDITYPE SUNDRY	TGGP	NO	0.00	0.00
13944	Account Total (AUD)		CRAIG BURKE	1,621.50	1,621.50	0.00	CREDITYPE STAFF	TGGP	NA	0.00	0.00
13960	Account Total (AUD)		WILL, SARAH	165.00	165.00	0.00	CREDITYPE STAFF	TGGP	NA	0.00	0.00
13975	Account Total (AUD)		LYLE AUSTIN	220.00	220.00	0.00	CREDITYPE STAFF	TGGP	NA	0.00	0.00
13976	Account Total (AUD)		JANETTE PHILIP	75.00	75.00	0.00	CREDITYPE STAFF	TGGP	NA	0.00	0.00
13978	Account Total (AUD)		TRANSLER LIGHTING PTY LTD	2,244.00	2,244.00	0.00	CREDITYPE SUNDRY	TGGP	NO	0.00	0.00
13987	Account Total (AUD)		KULLARU PTY LTD	1,650.00	1,650.00	0.00	CREDITYPE OTHER	TGGP	NO	0.00	0.00
13996	Account Total (AUD)		GUNDEIHM ABORIGINAL CORP JABIRU TOV	825.00	825.00	0.00	CREDITYPE SUNDRY	TGGP	NO	0.00	0.00

**Age Analysis (As At Date) Report - Summary Report**  
**Ledger APACT Accounts Payable (AUD)**

As At 30/09/2021

West Arnhem Regional Council  
 Shire CY Data Entry

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 1/09/2021	>30days To 2/03/2021	>60days To 3/07/2021	>90days <= 2/07/2021	Future Items
				PAYTYPE	EFT	CREDTYPE	STAFF	TGGP	NA		
13997			GWYNN MURRAY	337,15	337,15	0,00	337,15	0,00	0,00	0,00	0,00
<b>Account Total (AUD)</b>											

1,939,599,79	1,240,784,69	-1,539,04	693,949,86	146,729,34	70,849,19	330,795,34	0,00
--------------	--------------	-----------	------------	------------	-----------	------------	------

100%      0%      56%      12%      6%      27%

[END OF REPORT]

As At Allocation Date Used : 4/10/2021

**Selection Criteria**

- Ledger Name = 'APACT'
- As At Date = 30/09/2021
- As At Allocation Date = 4/10/2021
- Show (T)ransaction or (B)ase currency? = 'B'
- (S)ummary (D)etail (E)xtended Detail = 'S'
- More...

**Sort Criteria**

- Accubri - Ascending
- @fl\_currency\_group - Ascending
- Transaction Number - Ascending
- Document Date - Ascending
- Document Type - Ascending
- Document Reference - Ascending

## WEST ARNHEM REGIONAL COUNCIL

### FOR THE MEETING 10 NOVEMBER 2021

<b>Agenda Reference:</b>	<b>13.1</b>
<b>Title:</b>	<b>Annual Report 2020-2021</b>
<b>File Reference:</b>	<b>974140</b>
<b>Author:</b>	<b>Doreen Alusa, Governance and Risk Advisor; Heidi Walton, Media Coordinator</b>

#### SUMMARY

The purpose of this report is to present the West Arnhem Regional Council's 2020-2021 annual report for adoption. The annual report contains information about Council's operating and financial activities over the past financial year.

#### BACKGROUND

Section 290 of the *Local Government Act 2019* (the Act) requires the following of Council:

- (1) A council must, on or before 15 November in each year, report to the Minister on its work during the financial year ending on the preceding 30 June.
- (2) As soon as practicable after the annual report has been delivered to the Minister, the council must:
  - a. Publish the report on the council's website;
  - b. Publish a notice in a newspaper circulating generally in the area informing the public that copies of the report may be downloaded from the council's website or obtained from the council's public office; and
  - c. Provide a copy of the report to the Agency.

Section 291 of the Act further states that:

- (1) The annual report of a council must include:
  - a. A copy of the council's audited financial statement for the relevant financial year;
  - b. An assessment of:
    - i. The council's performance against the objectives stated in the relevant municipal, regional or shire plan adopted for the relevant financial year (applying indicators of performance set in the plan); and
    - ii. The activities of any local authority within the council's area for the relevant financial year.
  - c. An itemisation of any shared services the council has been involved with for the relevant financial year;
  - d. Details in relation to any delegations of the council's functions and powers to a council committee, local authority or local government subsidiary in force for the relevant financial year;
  - e. An itemisation of any amounts of fees or allowances made to committee members in the relevant financial year;
  - f. A report on the consultations undertaken by the council in the relevant financial year;
  - g. An assessment of the council's performance of service delivery and projects for the relevant financial year, with reference to the advice and recommendations of a local authority or authorities; and
  - h. Any other information prescribed by regulation or in accordance with guidelines made by the Minister.

## COMMENT

A draft of the 2020-2021 annual report will be circulated during this meeting for the Committee's review. Please note that the draft copy of the report has been submitted to the designers who will add graphics and photographs to the document. Today's meeting will also be provided with a copy of Council's audited financial statements which will be part of the final copy of the annual report. The statements and analysis were considered at the last Risk Management and Audit Committee meeting that was held on 27 October 2021, and have been recommended to Council for inclusion in the annual report. There is a separate report to Council regarding the audited financial statements in this agenda.

The draft has been checked for any typographical errors, misstatements of fact or inappropriate photographs and edited as a result. The document cannot be included as an attachment with this report due to its size. Copies will be circulated at the meeting for the Committee's review and approval.

## STATUTORY ENVIRONMENT

Sections 290 and 291 of the *Local Government Act 2019*.

Clause 12 of the *Local Government (General) Regulations 2021*.

## STRATEGIC IMPLICATIONS

The preparation of Council's annual report fulfils the following performance objectives as outlined in the *Regional Plan and Budget 2021-2022*:

GOAL 1 COMMUNITY ENGAGEMENT	
<i>Community members and stakeholders that are engaged in, connected to and participate in the affairs of the region.</i>	
Objective 1.1	Communication that engages the community.
Objective 1.2	Enthusiastic participation in civic and community events.
Objective 1.3	Efficient and effective community service delivery .
Objective 1.4	Strong governance and leadership.

GOAL 2 LOCAL GOVERNMENT ADMINISTRATION	
<i>Systems and processes that support the effective and efficient use of financial and human resources.</i>	
Objective 2.1	An effective, efficient and accountable Regional Council .
Objective 2.4	Planning and reporting that informs Council's decision-making processes.

## VOTING REQUIREMENTS

Simple majority.

### RECOMMENDATION:

**That the Special Finance Committee reviews and adopts the West Arnhem Regional Council Annual Report 2020-2021.**



## WEST ARNHAM REGIONAL COUNCIL

### FOR THE MEETING 10 NOVEMBER 2021

<b>Agenda Reference:</b>	<b>13.2</b>
<b>Title:</b>	<b>WARC Audited Financial Statements 2020-2021 and Financial Statement Analysis</b>
<b>File Reference:</b>	<b>974323</b>
<b>Author:</b>	<b>David Glover, Chief Corporate Officer; Andrew Shaw, Finance Manager</b>

#### SUMMARY

The purpose of this report is to present the Audited Financial Statements 2020-2021 to the Special Finance Committee of Council for approval for publication in the 2020-2021 Annual Report, and for presentation to the Minister. The Analysis of the Financial Statements also form part of this report. The key achievements for the 2020-2021 year for West Arnhem Regional Council in striving to meet its Strategic Objectives have been celebrated in the Annual Report. Sound financial management has played a key role in meeting Council's Strategic Objectives, in particular Goal 2 – Systems and processes that support the effective and efficient use of financial and human resources. For 2020-2021 Council's performance in the area of financial management is a "good news" story about:

- Increasing grant income for operational purposes to \$13.71m;
- Maintaining sufficient cash held at 30 June 2021 to meet externally restricted as well as internally restricted grant obligations totaling \$4.69m;
- Additions in fixed assets totaling \$3.3m; and
- Working within budgets that recognise new and carry forward grants as set for 2020-2021.

Again in 2020-21, Council committed to utilizing its cash-backed asset reserve funds to assist in improving assets throughout the region. As a result, Council's untied cash declined from 2019-2020 by \$3.82m. The total unrestricted cash balance at 30 June 2021 is \$4.68m. This ensures Council is sustainable in meeting its commitments as and when they become payable. Council has excellent collections on rates, with minimal outstanding by year end. Council has continued to invest strategically following an organisational restructure in April 2020, which includes human resources to support Grants and Business Development opportunities, as well as a focus on Risk and Compliance.

These Statements and associated documents were presented to the Risk Management and Audit Committee Confidential Meeting held on 27 October 2021 with the following motion having been carried:

## **2.2 DRAFT FINANCIAL STATEMENTS 2020-2021, DRAFT ANALYSIS, AND DRAFT NEXIA EDWARDS MARSHALL NT AUDIT COMPLETION REPORT**

The Committee considered the draft Financial Statements 2020-2021, Draft Analysis, and Draft Nexia Edwards Marshall NT Audit Completion Report.

### **ACM38/2021 RESOLVED:**

**On the motion of Chairperson Carolyn Eagle  
Seconded Mayor Matthew Ryan**

#### **The Committee:**

- 1. Noted the analysis of the Financial Statements for 2020-2021;**
- 2. Noted the draft external audit completion report based on the presentation and assurance provided by the external auditor and Nexia Edwards Marshall's proposed unmodified opinion; and**
- 3. Recommended to Council that the Financial Statements were ready for inclusion in the 2020-2021 Annual Report for presentation to the Minister.**

**CARRIED**

The Financial Statements including the signed management representation letter, and CEO certification were provided to the external auditors on 29 October 2021, and they gave an unqualified signed audit opinion on 02 November 2021. The signed Independent auditor's report to the members of WARC on the audit of the financial report is included as pages 3 and 4 of the Annual Financial Statements which are attached to this report.

## **BACKGROUND**

It is a legislative requirement that Financial Statements be prepared for the West Arnhem Regional Council at the conclusion of each financial year ending 30 June. Furthermore these Financial Statements are required to be externally audited.

Sections 131 and 132 of the *Local Government Act 2008* as in place until 30 June 2021 outline the requirement to prepare annual financial statements as soon as practical after the financial year and refer them to an auditor and have the audit process completed by the 15 November each year.

## **COMMENT**

These financial statements were prepared after consultation with Senior Management of West Arnhem Regional Council and lengthy deliberations with Council's auditors.

## **STATUTORY ENVIRONMENT**

The *Local Government Act 2008* states as follows:

Section 132 - Reference of annual financial statement for audit

The annual financial statement must be prepared, and referred to the council's auditor for audit:

- as soon as reasonably practicable after the end of the relevant financial year; and
- in any event, in time to ensure that the audited statement will be available no later than 15 November in the calendar year in which the financial year ends.

## **POLICY IMPLICATIONS**

There are no policies implications identified by this report.

## FINANCIAL IMPLICATIONS

Cash and cash equivalents as at 30 June 2021 were \$13,339,537 as compared to \$14,164,170 at the same time last year. Further detail, and commentary regarding restricted cash and liabilities is available in the Financial Statements and the Financial Analysis which accompanies the Statements.

## STRATEGIC IMPLICATIONS

In completing the audit of WARC's Financial Statements Management is ensuring that the Objectives contained within the Regional Plan 2020-2021 are achieved as follows:

GOAL 1 COMMUNITY ENGAGEMENT	
<i>Community members and stakeholders that are engaged in, connected to and participate in the affairs of the region.</i>	
Objective 1.4	Strong governance and leadership.

GOAL 2 LOCAL GOVERNMENT ADMINISTRATION	
<i>Systems and processes that support the effective and efficient use of financial and human resources.</i>	
Objective 2.1	An effective, efficient and accountable Regional Council .
Objective 2.4	Planning and reporting that informs Council's decision-making processes.

## VOTING REQUIREMENTS

Simple majority.

### RECOMMENDATION:

**That the Committee approves the publication and presentation to the Minister of the Audited Financial Statements for the 2020-2021 financial year.**

## ATTACHMENTS

- 1 ANALYSIS AND NOTES FOR ANNUAL REPORT 2020-21 Final.pdf
- 2 WARC Annual Financial Statement 30 June 2021.pdf

## FINANCIAL ANALYSIS OF REPORTS

West Arnhem Regional Council is required to prepare Financial Statements in accordance with Section 207 of the *Local Government Act 2019* (the Act), the *Local Government (General) Regulations 2021*, the Australian Accounting Standards and Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board. When completed, Section 208 of the Act requires that the Financial Statements must be externally audited.

The financial report provides information about the financial performance and financial position of Council. It is one means by which the Elected Members of Council advise interested parties on how the finances of Council have performed during the year.

The Audited Financial Statements for 2020-2021 consist of four primary financial statements for the current financial period with comparative information for the previous financial period, as well as notes to the financial statements.

The four primary financial statements are:

- the Statement of Profit or Loss and Other Comprehensive Income
- the Statement of Financial Position
- the Statement of Changes in Equity
- the Statement of Cash Flows

The notes following those statements explain the accounting policies used in its preparation, and provide additional information on many of the amounts. The notes also provide financial information which is not contained in the primary financial statements.

**In previous sections of this 2020-2021 Annual Report, West Arnhem Regional Council's key achievements in striving to meet its Strategic Objectives have been celebrated. Sound financial management also plays a key role in meeting Council's Strategic Objectives, in particular Goal 2 – Systems and processes that support the effective and efficient use of financial and human resources. For 2020-2021 Council's performance in the area of financial management is a "good news" story about:**

- **Increasing grant income for operational purposes of \$13.706 million;**
- **Maintaining sufficient cash held at 30 June 2021 to meet externally restricted as well as internally restricted grant obligations totaling \$4.687 million;**
- **additions in fixed assets totaling \$3.305 million;**
- **Working within budgets that recognise new and carry forward grants as set for 2020-2021.**

**Again in 2020-2021, Council committed to utilizing its cash-backed asset replacement reserve funds to assist in improving assets throughout the region. As a result, Council's untied cash balance declined from 2019-2020 by \$3.818 million. The total unrestricted cash balance at 30 June 2021 is \$4.679 million. This ensures Council is sustainable in meeting its commitments as and when they become payable. Council has excellent collections on rates, with minimal outstanding by year end. Council has continued to invest strategically following an organisational restructure in April 2020, which includes human resources to support Grants and Business Development opportunities, as well as a focus on Risk and Compliance.**

## FIGURES FROM FINANCIAL STATEMENTS - WHAT DO THE FOUR PRIMARY FINANCIAL STATEMENTS SHOW?

### Analysis of the Statement of Comprehensive Income

This Statement provides a complete picture of Council's performance by reporting the total monetary measure of all major categories of income and expenditure for the year.

#### Total Income

Total income from continuing operations during the financial year was \$26.202 million, an increase of \$2.548 million (10.8%) over the prior year. Rates, annual and user charges totaled \$5.993 million. Operating Grants and Contributions were \$13.706 million. Other Operating Revenue items totaled \$6.503 million in 2020-2021.

Rates, Annual and User Charges and Fees increased 9% over 2019-2020, and represented 22% of total revenues. Most of the increase was due to increased domestic waste charges.

Grants and contributions for operational purposes increased \$1.117 million from the prior year, representing 50% of revenue. Council received \$5.157 million from Commonwealth funding, and \$8.542 million from the Northern Territory Government. This has enabled many programs to continue, and new ones to commence; see Note 3(e) of the financial statements for a detailed breakdown of grants.

The largest Commonwealth funded programs were Night Patrol at \$1.052 million (there was also an additional grant of \$475k for the COVID-19 Night Patrol booster program), the Local Roads & Community Infrastructure Program \$757k, Safety & Well-being - Sport & Recreation \$515k, Aged Care \$704k (there was also an additional grant of \$33k for Aged Care Transitional Support), and the two Crèches (Warruwi and Minjilang) \$826k.

Operational, untied Funding from the Northern Territory (NT) Government totaled \$4.988m in 2020-2021. Other large grants from the NT Government included Indigenous Jobs Development at \$836k, Local Authorities Community Projects at \$627k, and the Women's Safe House in Gunbalanya for \$440k. The NT Grants Commission also provided an advance receipt of General Purpose and Roads funding for the 2021-2022 year, totaling \$1.251 million.

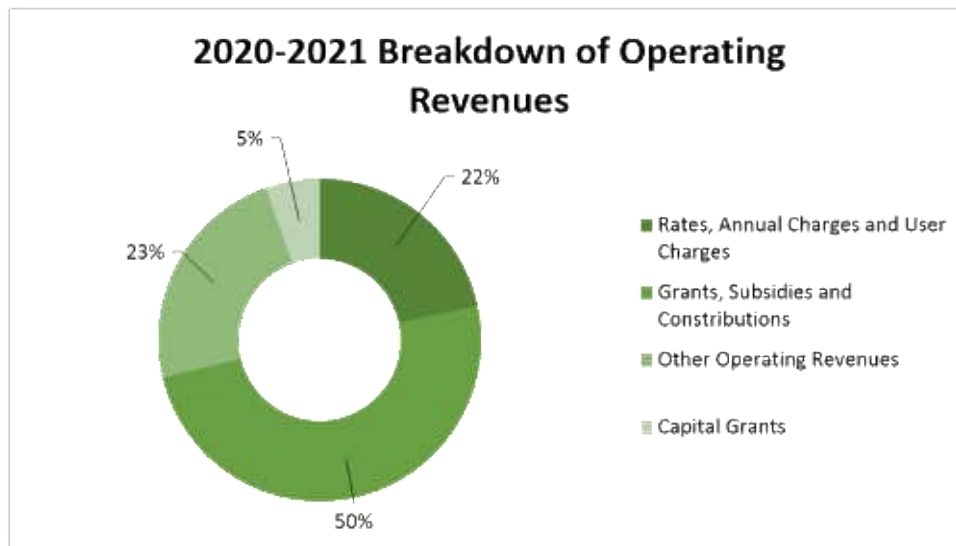
Council acknowledges and thanks the NT and Australian Governments for this ongoing support.

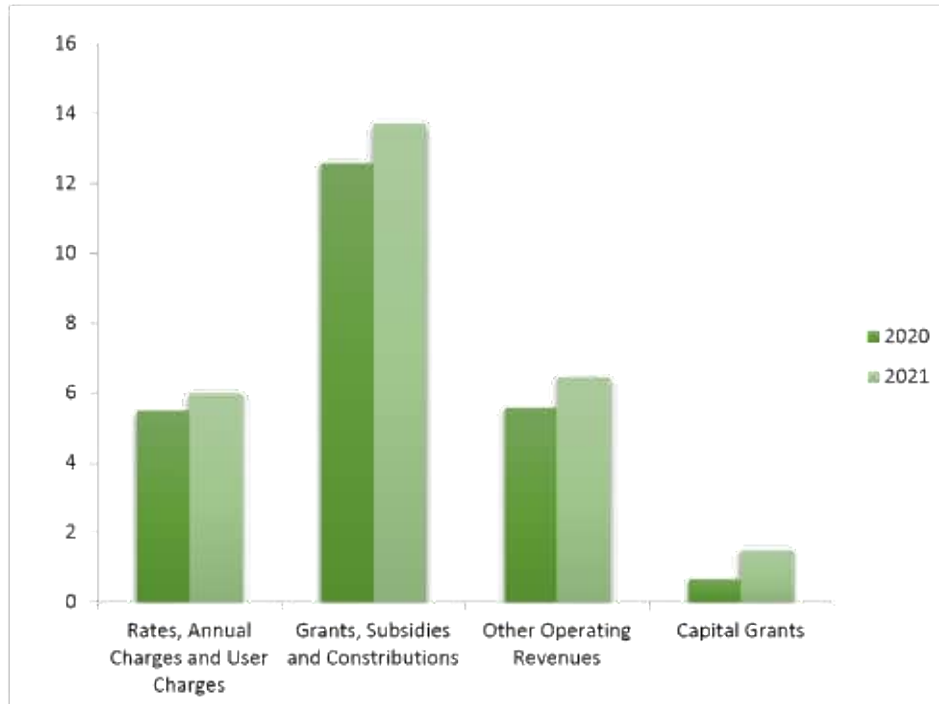
Other Operating Revenue items increased \$924k over 2019-2020, through an increase in sales in the Australia Post businesses of \$128k, an increase of \$187k earned under the contract to provide National Disability Insurance Services (NDIS), increases in visitor accommodation revenue of \$163k, and an increase of \$109k in revenue to inspect and maintain aerodromes. Council made a surplus of \$147k on the disposal of old and obsolete plant and vehicles. Council continues to regularly clear out these assets to auction as they are replaced.

Capital grants funded by Governments increased to \$1.486 million. Capital Grants were received from the Commonwealth Government for a total of \$686k, for Maningrida roadworks and to upgrade the basketball court at Minjilang.

Note 2(a) of the Financial Statements provides a comparison of the actual revenue (including grant income for capital items) from continuing operations, with the budgeted revenue for 2020-2021. It is important to note that the budget for Council includes brought forward amounts from the prior year for unspent operational grants and capital grants, and also brought forward amounts for unspent allocations from the asset replacement reserve funding from the prior year, all of which total \$5.538 million. Budgeted allocations from the asset replacement reserve for 2020-2021 totaled \$4.347 million, which brings the total of these amounts to \$9.885 million. See also Note 17 Reserves. The comparison shows that total actual revenue was \$10.799 million below the budget amount.

	2021 \$'000	2020 \$'000
<b>Operating Revenues – Continuing Operations</b>		
Rates, Annual Charges and User Charges	5,993	5,486
Operating Grants & Contributions	13,706	12,589
Other Operating Revenues	6,503	5,579
	<b>26,202</b>	<b>23,654</b>
<b>Revenue – Capital Grants &amp; Contribution</b>		
	1,486	671
<b>TOTAL REVENUE</b>	<b>27,688</b>	<b>24,325</b>





### Total Operating Expenditure

Operating expenses include employee costs, materials and contracts, interest charges and other operating expenses. Council's total operating expenditure from continuing operations in 2020-2021 was \$24.943 million. Overall Council expenditure from continuing operations increased by \$3.101 million (14.2%) this year.

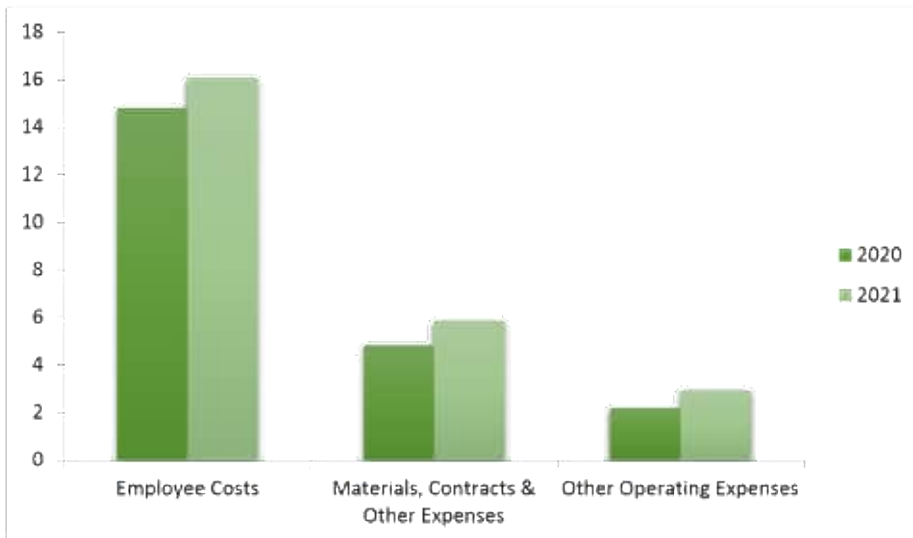
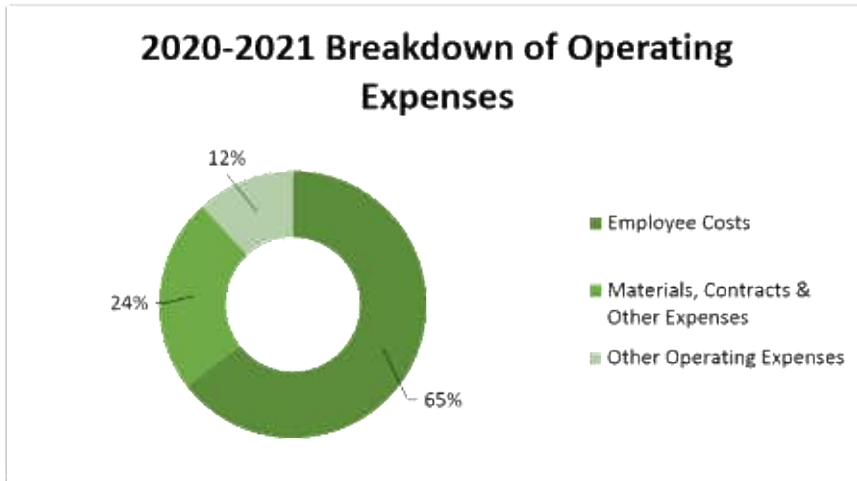
Employee costs were \$937k under budget at \$16.091 million. This represents 65% of total operating expenses (last year 68%), and an increase of \$1.276 million (8.6%) over 2019-2020. During the year there was a 2.5% pay increase. Full time equivalent staffing as at the end of the 2020-2021 year was 189 (prior year was 185).

Materials and Contracts expenditure at \$5.732 million is below budget by \$3.030 million, and an increase on the previous year's expenditure of \$1.068 million. Underspending on Local Authority Projects was approximately \$1.350 million and the Jabiru Place-making projects were \$970k underspent as at 30 June 2021; those projects have been continued into 2021-2022.

Other Operating Expenses represent 12% of expenditure, and increased by \$757k (34%) over the prior year. This category includes staff training which increased \$240k, and consultants/professional fees which increased \$317k.

Note 2(a) of the Financial Statements provides a comparison of the actual expenditure from continuing operations with the budgeted expenditure. Total expenditure was 95% of Operating Revenue (last year: 92%) compared to the budgeted 93% (last year: 88%).

	2021 \$'000	2020 \$'000
<b>Operating Expenditure – Continuing Operations</b>		
Employee Costs	16,091	14,815
Materials, Contracts and Other Expenses	5,732	4,822
Interest Charges	158	158
Other Operating Expenses	2,962	2,205
<b>TOTAL EXPENDITURE</b>	<b>24,943</b>	<b>21,842</b>





### Depreciation

The Statement of Comprehensive Income includes Depreciation expense. The last asset revaluation occurred in 2015-2016; the next will be undertaken after the 2020-2021 year, after the Jabiru town lease is concluded. This year, depreciation expense reduced \$102k from 2019-2020 to \$5.207 million.

### Net Operating Result

Council has recorded a deficit of \$2.463 million for the financial year 2020-2021. The deficit result is slightly lower, by \$364k, than the \$2.826 million deficit from the 2020-2021 year, as a result of the movements in revenue and expenses discussed above. There has also been an extra \$815k in capital grant income compared to the 2019-2020 year.

West Arnhem Regional Council has a reliance on grant funding to not only create opportunities to undertake significant initiatives but also to achieve economic sustainability.

	2021 \$'000	2020 \$'000
<b>Operating results before depreciation, disposals and capital grants - Continuing Operations</b>	1,110	1,776
<b>Less:</b>		
Depreciation & Impairment - Continuing Operations	(5,207)	(5,309)
<b>Plus:</b>		
Acquisition of Assets (Capital Grants)	1,486	671
Net Gain on Disposal of Property, Plant & Equipment	148	36
<b>(DEFICIT)/SURPLUS</b>	<b>(2,463)</b>	<b>(2,826)</b>

Council achieved a surplus of \$1.110 million for the financial year 2020-2021 before taking depreciation and capital grants into account. After including these items Council recorded a deficit of \$2.463 million. Also see below a comparison to the 2020-2021 Budget, after removing depreciation and capital items:

	Actual 2021 \$'000	Budget 2021 \$'000
(Deficit)/Surplus for the year for Continuing Operations	(2,463)	9,604
<b>Plus:</b>		
Depreciation & Impairment - Continuing Operations	5,207	-
<b>Less:</b>		
Acquisition of Assets (Capital Grants)	(1,486)	(7,265)
Net Gain on Disposal of Property, Plant & Equipment	(148)	(338)
<b>ADJUSTED (DEFICIT)/SURPLUS</b>	<b>1,110</b>	<b>2,001</b>

## Analysis of the Statement of Financial Position

The Statement of Financial Position shows the monetary measure of all the resources controlled by Council and all the obligations due by Council at one point in time, classified as current or non-current.

### Assets – Current & Non-Current

Total assets consist of current assets and non-current assets. Current assets includes cash, cash equivalents and assets that are expected to convert to cash within a year from the date of the statement of financial position.

Cash and term deposits have both been included as Cash and Cash Equivalents. Cash and Cash Equivalents reduced by \$825k during the financial year. Trade and other receivables remained largely unchanged. There was good ongoing recovery on general rates during the year.

Inventories and prepayments and other current assets increased \$138k, due to an increase in accrued revenue for commercial operations.

Non-current assets are the assets which are expected to be used for more than one accounting period and consist of property, plant and equipment and work in progress.

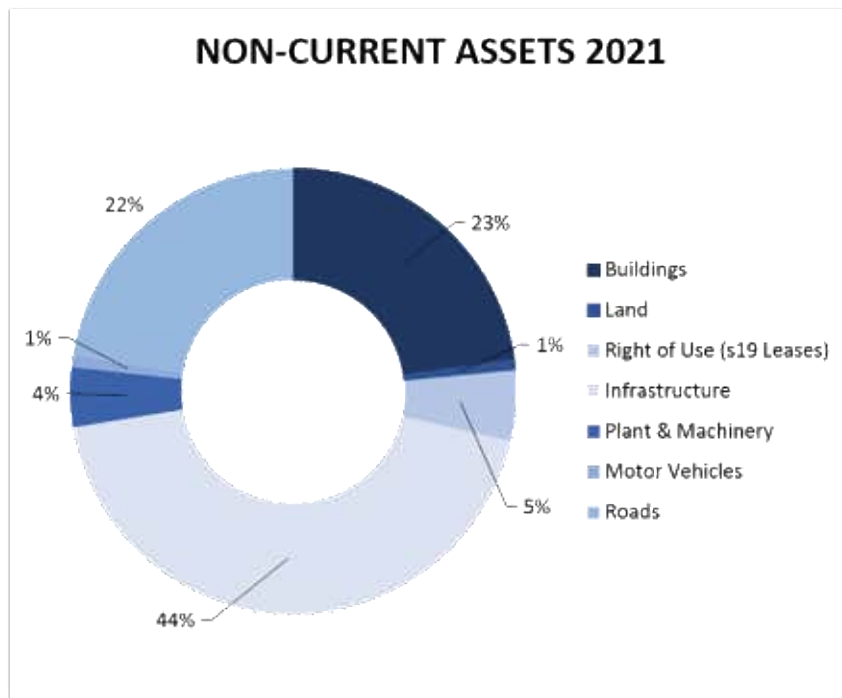
The table below shows a breakdown of Council's assets as at 30 June 2021.

	2021 \$'000	2020 \$'000
<b>Current Assets</b>		
Cash and Cash equivalents	13,339	14,164
Trade and Other Receivables	1,030	1,015
Inventories and Prepayments	425	387
<b>TOTAL CURRENT ASSETS</b>	<b>14,794</b>	<b>15,466</b>
<b>Non-current Assets</b>		
Property, Plant and Equipment	89,863	91,826
Work in Progress	3,456	501
<b>TOTAL NON-CURRENT ASSETS</b>	<b>93,319</b>	<b>92,327</b>
<b>TOTAL ASSETS</b>	<b>108,113</b>	<b>107,793</b>

The carrying value of all Property, Plant and Equipment and work-in-progress increased \$0.992 million during 2020-2021. Asset acquisitions were \$3.305 million, while depreciation was \$5.207 million. Additions included replacement light vehicles and plant & equipment, building renovation work, and road works. Disposal of old or obsolete assets continued in 2020-2021 and a net gain of \$148k eventuated from the sale of these assets. Council was proactive with disposals, selling assets at auction whilst they still had value in order to recover some funds.

The nature of the acquisitions, as disclosed in Note 8 to the Financial Statements, is shown below:

ASSET TYPE	ADDITIONS	CARRYING AMOUNT
Land	-	688,500
Right of Use Assets (s19 Leases)	-	4,592,570
Buildings	1,111,131	20,399,384
Infrastructure	261,541	39,381,404
Roads	653,287	20,108,952
Plant & Machinery	747,967	3,908,497
Motor Vehicles	525,789	764,524
Furniture & Fittings	5,499	19,149
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>3,305,214</b>	<b>89,862,980</b>



### Liabilities – Current & Non-Current

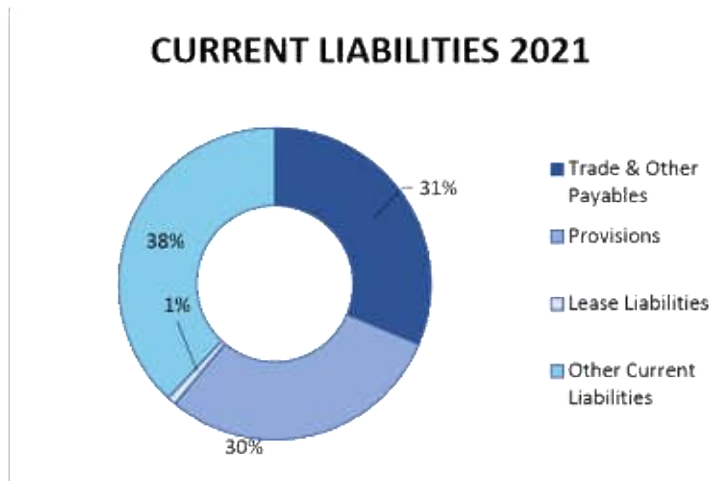
Current Liabilities consist of Trade and other payables, Provisions, Lease liabilities and Other liabilities. Current liabilities are those liabilities that are expected to be paid or settled within one year.

Trade and Other Payables increased by \$1.077 million (88%) compared to 2019-2020, due to invoices for major works being received in June 2021.

Current provisions are similar to the balance in June in the prior year.

Other current liabilities increased by \$1.818 million (187%): Grants received in advance from the Commonwealth and Northern Territory governments for the next year increased by \$983k, and the retention element of supplier contracts increased by \$481k.

	2021 \$'000	2020 \$'000
<b>Current Liabilities</b>		
Trade and Other Payables	2,295	1,218
Provision	2,176	2,198
Lease Liabilities	66	61
Other Liabilities	2,788	970
<b>TOTAL CURRENT LIABILITIES</b>	<b>7,325</b>	<b>4,447</b>
<b>Non-current liabilities</b>		
Provisions	369	399
Lease Liabilities	4,730	4,796
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,099</b>	<b>5,195</b>
<b>TOTAL LIABILITIES</b>	<b>12,424</b>	<b>9,642</b>



Non-current liabilities include provisions that are expected to be paid or settled over more than twelve months.

Council's provisions consist of the provision for employee Long Service Leave and the non-current component of Section 19 lease liabilities, both of which remain at similar amounts to the prior year.

### Analysis of the Statement of Changes in Equity

The Statement of Equity reports all changes to the book value of the Council during the financial period. Equity represents the net wealth of the Council since it began operations.

Net assets decreased by \$2.463 million over 2020-2021, which is the amount of the operational deficit for the financial year.

The asset revaluation reserve is adjusted every year by the amount of depreciation expense attributable to the original revaluation of the asset.

During the year Council allocated a total of \$4.347 million to the asset replacement reserve and expended \$3.198 million on the existing and new projects, with a resulting net transfer in to the reserve of \$1.149 million for 2020-2021.

All movements in Equity over this financial year are summarised in the table below:

	Accumulated Funds	Asset Revaluation Reserve	Other Reserves	Total
	\$	\$	\$	\$
<b>Balance at 30 June 2020</b>	65,046,013	31,789,067	1,315,824	98,150,904
<b>Comprehensive Income</b>				
Net Operating result - (Deficit)	(2,462,578)	-	-	(2,462,578)
Depreciation related to revalued assets	3,038,986	(3,038,986)	-	-
Transfers between Equity	(1,149,210)	-	1,149,210	-
<b>Balance at 30 June 2021</b>	<b>64,473,211</b>	<b>28,750,081</b>	<b>2,465,034</b>	<b>95,688,326</b>

### Analysis of the Statement of Cash Flows

The Statement of Cash Flows shows the cash inflows and outflows for the financial year from operating, investing and financing activities. Council prepares the financial statements using the accrual basis of accounting. This means the financial effect of a transaction is recorded in the financial statements when the transaction occurs. This may be different from when the cash relating to the transaction is received or paid which explains why the amounts in the Statement of Comprehensive Income are different from the amounts in the Statement of Cash Flows.

### Cash Flows

Cash Flows are classified as those provided by operating activities, investing activities and financing activities. Purchases of Property, Plant and Equipment are included within investing activities.

	2021 \$'000	2020 \$'000
Net Cash Flows provided by operating activities	4,571	3,303
Net Cash Flows used in investing activities	(5,335)	(3,203)
Net Cash Flows provided by financing activities	(61)	(57)
<b>Net (decrease)/Increase in Cash Held</b>	<b>(824)</b>	<b>43</b>
Cash at the beginning of reporting period	14,164	14,121
<b>Cash at the end of reporting period</b>	<b>13,340</b>	<b>14,164</b>
Externally/Internally restricted cash	8,661	5,668
Unrestricted cash	4,679	8,947
<b>TOTAL</b>	<b>13,340</b>	<b>14,164</b>

Cash received for all grants is included in Cash provided by Operating Activities.

Net Cash provided by Operating Activities increased by \$1.268 million compared to 2019-2020. This amount reflects the large increase in grants received during the year (see Note 3 to the financial statements) as well as the increase of \$983k in Grants received in Advance compared to 2019-2020 (see Note 9(e)). The increase in receipts from rates & annual charges reflects the increase in waste charges mentioned above. Income from bank interest declined \$147k from 2019-2020 due to lower interest rates on deposits. Other operating receipts increased \$961k, in line with the increase in Other Operating Revenues mentioned above. Payments of employment costs increased \$1.831 million, as a result of increased employee expenses in 2020-2021 as discussed above and also due to an increase in payments for accrued leave. Payments for materials and contracts increased \$904k over 2019-2020, due to an increase in activity.

Cash used in investing activities was significantly higher than 2019-2020, and is reflected in additional asset acquisitions and increased Work in Progress. Proceeds from sale of assets increased by 60.1% over 2019-2020 to \$209k in 2020-2021.

Externally restricted cash totaled \$4.687 million as at 30 June 2021, an increase of \$1.651 million over the 30 June 2020 balance. See note 13 for more information on the unexpended Grants and Contributions.

Council has Cash and cash equivalents of \$13.340 million as at 30 June 2021, a reduction of 6%, or \$824k since 30 June 2020.

A breakdown of cash and cash equivalents into restricted and unrestricted balances is provided in the below table.

	2021 \$'000	2020 \$'000
<b>Cash and Cash Equivalents at the end of the financial year:</b>	<b>13,340</b>	<b>14,164</b>
Less restricted cash:		
Department of Agriculture, Water & Environment – rent held in trust	27	27
Security Deposits/Bonds	121	103
Unspent Grants - Tied	4,539	2,905
Internal Restrictions	3,974	2,632
<b>Total restricted cash</b>	<b>8,661</b>	<b>5,667</b>
<b>Untied operational cash and cash equivalents at year end:</b>	<b>4,679</b>	<b>8,497</b>

### Summary

The key financial data for West Arnhem Regional Council for 2020-2021 is represented in the following chart:

2020-2021 Results Overview - in \$'000	2021	2020	Movement	%
Total Operating Revenues	26.20	23.65	2.55	(10.77%)
Total Operating Expenses	24.94	21.84	3.10	(14.20%)
Surplus before Depreciation, Disposals and Capital Grants	1.11	1.78	(0.67)	(37.50%)
Net Deficit before Asset Revaluation (nil revaluation 2020-21)	(2.46)	(2.52)	0.06	(2.42%)
Total (Deficit)/Surplus for the Year	(2.46)	(2.52)	0.06	(2.42%)
Total Assets	108.11	107.79	0.32	0.30%
Total Liabilities	12.43	9.64	2.78	28.86%
Total Equity	95.69	98.15	(2.46)	(2.51%)
Total Untied Cash and Investments	4.68	8.50	(3.82)	(44.93%)

## Key Performance Indicators


The financial performance indicators detailed below inform all interested parties on how well Council is performing compared to industry benchmarks.

### Asset Sustainability Ratio

This ratio helps to show whether Council is replacing assets as their service potential is used up. Some assets are absolutely essential – roads, sewerage and water treatment facilities, etc. This ratio helps to identify whether Council will be able to continue services associated with these assets.

All Northern Territory councils struggle to replace assets as and when this is needed and this has been the subject of several reviews undertaken by the NT Government. Unlike many councils, WARC has adopted an approach of revaluing all of the assets for which it is responsible so that it is aware of the full financial implications of the costs of replacement. This includes Roads. In 2019-2020 this ratio result increased dramatically upon the adoption of AASB16 *Leases* which required the first-time recognition of right of use assets (s.19 leases) of \$5.441m, but this year it has returned to previous levels.

The Target Benchmark is greater than 90%.


Result 2020-2021 = 63% 

Result 2019-2020 = 152%

### Operating Surplus Ratio

This ratio shows whether Council has the ability to cover its operating costs from operating revenues. Like all businesses, Council must ensure that it has sufficient revenue to meet its operating costs. Achieving a positive result means that Council is covering its costs and is able to apply the surplus to capital expenditure.

The Target Benchmark is between 0% and 10%.


Result 2020-2021 = 5% 

Result 2019-2020 = 8%

### Current Ratio

The current ratio is a liquidity ratio that measures Council's ability to pay its short-term obligations. To gauge this ability, the current ratio considers the current total assets (both liquid and illiquid) relative to the current total liabilities. Council's current ratio of 1.94 means that it has 1.94 times more current assets than current liabilities.

The Target Benchmark is greater than 1.


Result 2020-2021 = 1.94 

Result 2019-2020 = 3.48

### Rate Coverage Ratio

This ratio measures Council's dependence on rate revenue to fund its operations. The higher the ratio the more Council's revenue is sourced from its rating base which in turn means a lower dependency on grant funding. Like many regional councils, WARC is substantially dependent on grant funding which reduces its flexibility and control when it comes to budget options. The challenge for Council is to improve this ratio in the face of ever decreasing alternative funding sources and a very limited rates base.

The Target Benchmark is greater than 40%.

Result 2020-2021 = 23% 


Result 2019-2020 = 24%



### Cash Expense Ratio

This ratio provides a guide as to Council's ability to pay its costs within the short term. Council needs to have ready access to money to meet its obligations. The result below shows that Council readily available cash has tightened since last year, as budgeted.

The Target Benchmark is greater than 3 months.

Result 2020-2021 = 2.3 


Result 2019-2020 = 4.7

### Own source Operating Revenue Ratio

Own source revenue measures the degree of reliance on external funding sources (e.g. grants and contributions). This ratio measures fiscal flexibility and robustness. Financial flexibility increases as the level of own source revenue increases. It also gives councils greater ability to manage external shocks or challenges.

Councils with higher own source revenue have greater ability to control or manage their own operating performance and financial sustainability. Most councils in the Northern Territory have limited options in terms of increasing their own source revenue, especially in regional and remote areas.

The Target Benchmark is greater than 60%.

Result 2020-2021 = 47% 

Result 2019-2020 = 47%



**WEST ARNHEM REGIONAL COUNCIL**

**ANNUAL FINANCIAL STATEMENTS**

**YEAR ENDED 30 JUNE 2021**

## West Arnhem Regional Council



### Table of Contents

	Page
Independent Auditor's Report	3 - 4
Chief Executive Officer's Certificate	5
 <b>General Purpose Financial Report</b>	
Statement of Profit or Loss and Other Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
 <b>Notes to the Financial Statements</b>	
Note 1 Summary of Accounting Policies	10 - 20
Note 2a Revenue, Expenses and Assets by Function	21 - 23
Note 2b Components of Functions	24 - 26
Note 3 Operating Revenues	27 - 30
Note 4 Operating Expenses	30 - 31
Note 5 Cash and Cash Equivalents	32 - 34
Note 6 Trade and Other Receivables	34 - 35
Note 7 Other Assets	36
Note 8 Property, Plant and Equipment	36 - 40
Note 9 Trade and Other Payables, Provisions and Other Liabilities	41 - 42
Note 10 Statement of Cash Flows	42 - 43
Note 11 Operating Leases	43
Note 12 Commitments for Expenditure	44
Note 13 Conditions Over Grants and Contributions	44 - 47
Note 14 Interest in Joint Venture Entities	47
Note 15 Contingent Assets and Contingent Liabilities	47
Note 16 Financial Instruments	48 - 51
Note 17 Reserves	51
Note 18 Jabiru Assets	52
Note 19 Related Party Disclosures	52 - 54
Note 20 Auditor's Remuneration	54
Note 21 Events Subsequent to Balance Date	54
Note 22 Entity Details	54



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHem REGIONAL COUNCIL REPORT ON THE AUDIT OF THE FINANCIAL REPORT

### Opinion

We have audited the financial report, being a general-purpose financial report, of West Arnhem Regional Council, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and comprehensive income, statement of changes in equity, statement of cash flows, a summary of significant accounting policies, other explanatory notes and the Chief Executive Officer's Certificate.

In our opinion, the accompanying financial report of the West Arnhem Regional Council has been prepared in accordance with the *Northern Territory of Australia Local Government Act 2008*, including:

- i. giving a true and fair view of the Council's financial position as at 30 June 2021 and of its performance and its cash flows for the year then ended; and
- ii. Complying with Australian Accounting Standards and the *Local Government (Accounting) Regulations 2008*.

### Basis for Opinion

We conducted our audit in accordance with the Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the *Northern Territory of Australia Local Government Act 2008* and the Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of the Chief Executive Officer for the Financial Report

The Chief Executive Officer of the Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Northern Territory of Australia Local Government Act 2008*, and for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive Officer is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council members either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

#### Nexia Edwards Marshall NT

ABN 74 414 259 116  
Level 2  
TCG Centre  
80 Mitchell Street  
Darwin NT 0800  
GPO Box 3770  
Darwin NT 0801  
p +61 8 8981 5585  
w nexiaemnt.com.au

Nexia Edwards Marshall NT (ABN 74 414 259 116) is a firm of Chartered Accountants. It is affiliated with, but independent from Nexia Australia Pty Ltd. Nexia Australia Pty Ltd is a member of Nexia International, a leading, global network of independent accounting and consulting firms. For more information please see [www.nexia.com.au/legal](http://www.nexia.com.au/legal). Neither Nexia International nor Nexia Australia Pty Ltd provide services to clients.

Liability limited by a scheme approved under Professional Standards Legislation.





INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHEM REGIONAL COUNCIL  
REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONTINUED)

**Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of the Council members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in blue ink that reads "Nexia Edwards Marshall NT".

Nexia Edwards Marshall NT  
Chartered Accountants

A handwritten signature in blue ink that reads "Noel Clifford".

Noel Clifford  
Partner  
Darwin

Date: 2 November 2021



---

**West Arnhem Regional Council**

---

**Chief Executive Officer's Certificate**

I, Daniel Findley, the Chief Executive Officer of the West Arnhem Regional Council, do hereby certify that the Annual Financial Statements:

- a) have, to the best of my knowledge, information and belief, been properly drawn up in accordance with the applicable Australian Accounting Standards, the *Local Government Act 2019* and the *Local Government (General) Regulations 2021* so as to present fairly the financial position of the Council and the results for the year ended 30 June 2021; and
- b) are in accordance with the accounting and other records of the Council.

A handwritten signature in black ink that reads "D Findley".

---

Daniel Findley  
Chief Executive Officer  
Jabiru, NT  
Date: 29 October 2021

## West Arnhem Regional Council



### Statement of Profit or Loss and Other Comprehensive Income For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>CONTINUING OPERATIONS</b>			
<b>Operating Revenues</b>			
Rates and Annual Charges	3(a)	5,743,950	5,221,962
User Charges and Fees	3(b)	249,125	263,849
Interest	3(c)	88,556	236,527
Grants provided for operating purposes	3(e)	13,705,857	12,585,772
Contributions and Donations		-	2,784
Net Gain on Disposal of Property Plant & Equipment	8(b)	147,874	35,911
Other Operating Revenues	3(d)	6,266,286	5,306,669
<b>Total Operating Revenues</b>		<b>26,201,648</b>	<b>23,653,474</b>
<b>Operating Expenses</b>			
Employee Costs	4(a)	(16,090,842)	(14,814,480)
Materials and Contracts	4(b)	(5,732,187)	(4,663,700)
Interest Charges	4(c)	(158,129)	(158,383)
Net Loss on Disposal of Property Plant & Equipment	8(c)	-	-
Other Operating Expenses	4(d)	(2,962,104)	(2,205,041)
<b>Total Operating Expenses</b>		<b>(24,943,262)</b>	<b>(21,841,604)</b>
<b>SURPLUS / (DEFICIT) BEFORE DEPRECIATION AND CAPITAL GRANTS</b>		<b>1,258,386</b>	<b>1,811,870</b>
<b>Grants &amp; Contributions provided for:</b>			
- Acquisition of Assets (Capital Grants & Contributions)	3(f)	1,486,294	671,268
<b>OPERATIONAL SURPLUS BEFORE DEPRECIATION</b>		<b>2,744,680</b>	<b>2,483,138</b>
Depreciation	4(e)	(5,207,258)	(5,309,601)
<b>DEFICIT FOR THE YEAR FROM CONTINUING OPERATIONS</b>		<b>(2,462,578)</b>	<b>(2,826,463)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
Gain on Assets Revaluation		-	-
<b>TOTAL COMPREHENSIVE INCOME (DEFICIT) / SURPLUS FOR THE YEAR</b>		<b>(2,462,578)</b>	<b>(2,826,463)</b>

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes

## West Arnhem Regional Council



### Statement of Financial Position As at 30 June 2021

	Note	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash at Bank and on Hand	5(a)	2,236,398	1,071,315
Investments and Term Deposits	5(b)	11,103,143	13,092,859
Trade and Other Receivables	6	1,029,221	1,014,836
Inventories	7(a)	115,607	67,856
Other	7(b)	309,213	219,165
<b>TOTAL CURRENT ASSETS</b>		<b>14,793,582</b>	<b>15,466,031</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	8(a)	93,319,044	92,327,239
<b>TOTAL NON-CURRENT ASSETS</b>		<b>93,319,044</b>	<b>92,327,239</b>
<b>TOTAL ASSETS</b>		<b>108,112,626</b>	<b>107,793,270</b>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	9(a)	2,295,642	1,218,105
Provisions	9(b.1)	2,175,809	2,198,732
Lease Liabilities	9(c)	65,883	60,956
Other Liabilities	9(e)	2,788,289	969,631
<b>TOTAL CURRENT LIABILITIES</b>		<b>7,325,623</b>	<b>4,447,424</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	9(b.2)	368,948	399,331
Lease Liabilities	9(d)	4,729,729	4,795,611
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>5,098,677</b>	<b>5,194,942</b>
<b>TOTAL LIABILITIES</b>		<b>12,424,300</b>	<b>9,642,366</b>
<b>NET ASSETS</b>		<b>95,688,326</b>	<b>98,150,904</b>
<b>EQUITY</b>			
Accumulated Funds		64,473,211	65,046,013
Assets Revaluation Reserve		28,750,081	31,789,067
Other Reserves	17	2,465,034	1,315,824
<b>TOTAL EQUITY</b>		<b>95,688,326</b>	<b>98,150,904</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



## West Arnhem Regional Council



### Statement of Changes in Equity For the year ended 30 June 2021

	Accumulated Funds \$	Asset Revaluation Reserve \$	Other Reserves \$	Total \$
<b>Balance at 1 July 2019</b>	<b>65,614,548</b>	<b>34,840,137</b>	<b>522,682</b>	<b>100,977,367</b>
<b>Comprehensive Income</b>				
Net Operating result - (Deficit)	(2,826,463)	-	-	<b>(2,826,463)</b>
Other Comprehensive Income	-	-	-	-
Disposal of revalued assets	12,084	(12,084)	-	-
Depreciation related to revalued assets	3,038,986	(3,038,986)	-	-
Transfers between equity	(793,142)	-	793,142	-
<b>Balance at 30 June 2020</b>	<b>65,046,013</b>	<b>31,789,067</b>	<b>1,315,824</b>	<b>98,150,904</b>
<b>Comprehensive Income</b>				
Net Operating result - (Deficit)	(2,462,578)	-	-	<b>(2,462,578)</b>
Other Comprehensive Income	-	-	-	-
Disposal of revalued assets	-	-	-	-
Depreciation related to revalued assets	3,038,986	(3,038,986)	-	-
Transfers between equity	(1,149,210)	-	1,149,210	-
<b>Balance at 30 June 2021</b>	<b>64,473,211</b>	<b>28,750,081</b>	<b>2,465,034</b>	<b>95,688,326</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes

## West Arnhem Regional Council



### Statement of Cash Flows For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts:</u>			
Receipts from rates & annual charges		5,686,558	5,154,025
Receipts from user charges & fees		249,125	263,849
Interest received		121,663	268,630
Grants & contributions		16,122,304	13,473,823
Other operating receipts		6,183,911	5,223,098
<u>Payments:</u>			
Payments to employees		(16,116,864)	(14,285,604)
Payments for materials & contracts		(3,515,577)	(2,611,788)
Interest paid – s19 leases		(145,697)	(147,388)
Other operating payments		(4,014,420)	(4,035,853)
<b>Net Cash Flows provided by Operating Activities</b>	10(b)	<b>4,571,003</b>	<b>3,302,792</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts:</u>			
Proceeds from sale of assets	8(b)	209,328	101,517
<u>Payments:</u>			
Acquisition of property, plant & equipment		(5,544,009)	(3,304,730)
<b>Net Cash Flows used in Investing Activities</b>		<b>(5,334,681)</b>	<b>(3,203,213)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Payments:</u>			
Repayment of Section 19 Lease principal amounts		(60,955)	(56,376)
<b>Net Cash Flows used in Financing Activities</b>		<b>(60,955)</b>	<b>(56,376)</b>
<b>Net (decrease) / increase in Cash Held</b>		<b>(824,633)</b>	<b>43,203</b>
Cash and Cash Equivalents at beginning of reporting period		14,164,170	14,120,967
<b>Cash and Cash Equivalents at end of reporting period</b>	10(a)	<b>13,339,537</b>	<b>14,164,170</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes



## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

The West Arnhem Regional Council (the Council) was established as a body corporate by a restructuring order under section 114C of the Local Government Act on 16 October 2007. West Arnhem Regional Council came into full operation on 1 July 2008, when it merged with other constituent councils to form the local government authority, also referred to as the West Arnhem Regional Council. The Council incorporates five (5) local government bodies:

1. Jabiru Town Council;
2. Kunbarllanjja Community Government Council;
3. Maningrida Council Inc.
4. Minjilang Community Inc.; and
5. Warruwi Community Inc.

The principal place of business of the Council is Tasman Crescent, Jabiru NT 0886.

The purpose of this financial report is to provide users with information about the stewardship of the Council and accountability for the resources entrusted to it, information about the financial position, performance and cash flows of the Council.

This note sets out the principal accounting policies adopted in the preparation of the financial statements by the Council as set out below.

#### *The Local Government Reporting Entity*

These financial statements include all businesses through which the Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between functional areas and controlled entities have been eliminated. A summary of contributions to the operating result by function is provided at note 2(a).

#### *Basis of Accounting*

#### *Statement of Compliance*

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and Interpretations, the requirements of the Local Government Act, the Local Government (Accounting) Regulations, and other authoritative pronouncements of the Australian Accounting Standards Board.

#### *Adoption of new and revised accounting standards*

The Council has adopted all of the new, revised or amending accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and are mandatory for the current reporting period. Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

There were no new standards adopted for the year ended 30 June 2021

Other new, revised, interpretations or amending standards issued prior to the sign-off date applicable to the current reporting period did not have a financial impact and are not expected to have any future financial implications on the Council.

#### *Standards and interpretations issued not yet effective*

The Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

#### *Significant accounting policies*

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies adopted for the reporting period are consistent with those of the previous reporting period except where otherwise indicated.

#### *Basis of preparation:*

The financial report has been prepared on the basis of historical cost, except for the revaluation of certain non-current assets and financial instruments. Cost is based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars, unless otherwise noted.

#### a) Revenue Recognition:

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Council expects to be entitled in exchange for those goods or services. Performance obligations may be completed at a point in time or over time. Revenue is measured on major income categories as follows:

##### *(i). Rates and levies*

Rates are recognised at the commencement of rating period.

Rates are an enforceable debt linked to rateable property that will be recovered when the property is next sold, where receipt is outstanding. The rating period and reporting period for the Council coincide and accordingly, all rates levied for the year are recognised as revenue.

Uncollected rates are recognised as receivables. A provision is recognised when collection in full is no longer probable.

##### *(ii). Grants, donations and other contributions*

Grants revenue is recognised at fair value exclusive of the amount of GST. Until 30 June 2019, grant revenue and other non-reciprocal contributions were recognised as revenue when the Council obtains control over the asset comprising the contribution, which was normally obtained on receipt.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

From 1 July 2019, where a grant agreement is enforceable and has sufficiently specific performance obligations for the Council to transfer goods or services to the grantor or a third party beneficiary, the transaction is accounted for under AASB 15 - Revenue from Contracts with Customers. In this case, revenue is initially deferred as a contract liability when received in advance and recognised as or when the performance obligations are satisfied.

Where grant agreements do not meet criteria above, it is accounted for under AASB 1058 - Income of Not-For-Profit Entities, and income is recognised on receipt of funding except for capital grants revenue received for the purchase or construction of non-financial assets to be controlled by the Council. Capital grants with enforceable contracts and sufficiently specific obligations are recognised as an unearned revenue liability when received and subsequently recognised progressively as revenue as or when the Council satisfies its obligations under the agreement. Where a non-financial asset is purchased, revenue is recognised at the point in time the asset is acquired and control transfers to the Council.

Government grants relating to income are recognised as revenue in the period in which they are received.

#### (iii). *User Charges and Service fee revenue*

User Charges and Service Fee revenue is recognised when the outcome of such transactions can be estimated reliably.

#### (iv). *Rendering of Services*

Until 30 June 2019, revenue from rendering services was recognised by reference to the stage of completion of the contract. From 1 July 2019, revenue from rendering of services is recognised when the Council satisfies the performance obligation by transferring the promised services. The Council typically satisfies its performance obligations when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured and
- it is probable that the economic benefits associated with the transaction will flow to the Council.

#### (v). *Disposal of property, plant and equipment*

The gain or loss on disposal of an asset is determined when control of the asset has passed from the Council and can be measured reliably.

#### (vi). *Interest revenue*

Interest is recognised as it accrues, when it is probable that the future economic benefits will flow to the Council and it can be measured reliably.

#### b) **Cash and Cash Equivalents:**

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

##### c) Financial Instruments:

###### (i) Initial recognition and measurement

Financial assets are recognised when the Council becomes a party to the contractual provisions of the instrument. For financial assets this is the equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial assets (except for trade receivables) are initially measured at fair value plus directly attributable transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component.

###### (ii) Subsequent measurement

Financial assets are subsequently measured at:

- amortised cost (Loans & receivables and investments);
- fair value through Statement of Profit or Loss and Other Comprehensive Income; or
- fair value through Other Comprehensive Income.

Financial liabilities are subsequently measured at:

- amortised costs; or
- fair value through Statement of Profit or Loss and Other Comprehensive Income.

The Council does not have any financial assets and liabilities fair value through other comprehensive income.

Trade receivables are subsequently measured at amortised cost using the effective interest rate method, net of any provision for expected credit losses. Whereas, trade payables are subsequently measured at amortised costs using the effective interest rate method.

###### (iii) Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the Council no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in Statement of Profit and Loss and Other Comprehensive Income.

###### (iv) Impairment

Impairment on trade and other receivables is reduced through the use of provision accounts, all other impairment losses on financial assets at amortised cost are taken directly to the Statement of Profit or Loss and Other Comprehensive Income.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

##### *Impairment Losses*

The Council recognises an allowance for expected credit losses (ECLs) for trade and other receivables. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Council expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade and other receivables, the Council applies a simplified approach in calculating ECLs. Therefore, the Council does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Council has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Council considers a trade and other receivables in default when contractual payments are 90 days past due. However, in certain cases, the Council may also consider a financial asset to be in default when internal or external information indicates that the Council is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Council. A trade and other receivables is written off when there is no reasonable expectation of recovering the contractual cash flows.

#### d) Inventory:

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

#### e) Property, Plant and Equipment:

##### *(i). Acquisition of property, plant and equipment (including structural assets)*

Property, plant and equipment is recognised at cost when control of the asset passes to the Council. Cost includes expenditure that is directly attributable to the acquisition. Cost related to property, plant and equipment gifted, donated or granted to the Council is the fair value of the asset, plus costs directly attributable to the acquisition.

The Council recognises assets over the value of \$5,000.

Assets classes of Land and Building, Infrastructure and Roads are valued at fair value with valuations being conducted in accordance with AASB 116 - Property, Plant and Equipment. These classes of the assets were valued by a professional valuer and the Council has adopted the new valuation from 1 July 2015. The other classes of assets are being valued at initial transfer value/cost.

In the periods when the property, plant & equipment are not subject to an independent valuation, the directors conduct directors' valuations to ensure that the land and buildings' carrying amount is not materially different to the fair value.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

##### (ii). Depreciation

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land. Depreciation is calculated on a straight line basis so as to write off the net cost or other re-valued amount of each asset over its expected useful life to its estimated residual value. The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, with the effect of any changes recognised on a prospective basis.

Depreciation is provided for on a straight line method using lives which are reviewed each reporting period.

The following useful lives are used in the calculation of depreciation:

##### (ii) Depreciation (Cont.)

Asset Category	2021	2020
Right of Use Assets – s19 Leases	3 to 40 years	3 to 40 years
Buildings	10 to 60 years	10 to 60 years
Plant and Equipment	1 to 14 years	1 to 14 years
Infrastructure	15 to 100 years	15 to 100 years
Roads	2 to 100 years	2 to 100 years
Motor Vehicles	1 to 4 years	1 to 4 years
Office Furniture and Equipment	1 to 5 years	1 to 5 years
Other Assets	5 years	5 years

It should be noted that the lease for the township of Jabiru expired on 30 June 2021. Past Balance date Sub Leases were put in place effective 1 October 2021. From 1 July to 30 September a licence to operate was in place. Council is of the opinion that it still retains control and enjoys the economic benefits flowing from these assets.

##### (iii). Work In Progress

Initial expenditures incurred for buildings under construction are capitalised as they are incurred and depreciation is commenced once the building is complete and ready for use.

##### (iv). Impairment of assets

Assets that have an indefinite useful life are not subject to amortisation and are tested for impairment annually.

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable.

If such an indication exists and where the carrying value exceeds the estimated recoverable amount, the assets are written down to their recoverable amount.



## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

The recoverable amount of plant and equipment is the greater of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

For non cash generating assets of the Council such as roads, cycle paths and public buildings, fair value is represented by the depreciated optimised replacement cost. Impairment losses are recognised in the surplus or deficit.

##### (v). Land under Roads

The Council has elected not to value or recognise as an asset land under roads acquired prior to 1 July 2008 in accordance with the election available under AASB 1051 Land under Roads.

#### f) Leases:

##### *Council as a lessee*

The Council has elected to recognise payments for short-term leases and low value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short-term leases are leases with a lease term of 12 months or less with no purchase option. Low value assets are assets with a fair value of \$10,000 or less when new and not subject to a sublease arrangement, comprising mainly of photocopiers.

##### *Recognition and measurement*

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

The Council recognises right-of-use assets at the commencement date of the lease (the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site, if any.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as indicated in Note e(ii).

If ownership of the leased asset transfers to the Council at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are subsequently measured at fair value which approximates costs except for those arising from leases that have significantly below-market terms and conditions principally to enable the Council to further its objectives and are also subject to impairment.

The right-of-use assets are subject to remeasurement principles consistent with the lease liability including indexation and market rent review that approximates fair value and only revalued where a trigger or event may indicate their carrying amount does not equal fair value.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

##### g) Lease Liabilities

At the commencement date of the lease where the Council is the lessee, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments may include fixed payments (including in substance fixed payments) less any lease incentives receivable and payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the Council's leases, the weighted average incremental borrowing rate is used as the incremental borrowing rate.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (such as changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

##### h) Employee Benefits:

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

###### (i). *Employee benefits expected to be settled within 12 months*

Provisions in respect of employee benefits expected to be settled within 12 months are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

###### (ii). *Employee benefits not expected to be settled within 12 months*

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured at the present value of the estimated future cash flows to be made by the Council in respect of services provided by the employees up to reporting date. In determining the present value of future cash outflows, the market yield as at the reporting date on national government bonds, which have terms to maturity approximating the terms of the related liability, are used.

###### (iii). *Defined contribution plans*

Contributions to defined contribution superannuation plans are expensed when employees have rendered service entitling them to the contributions. The Council contributes in respect of its employees to a defined contribution superannuation plan (Local Government Superannuation Scheme) established in respect of certain municipalities in South Australia and the Northern Territory.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

##### i) Provisions:

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that the Council will be required to settle the obligation, and reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, the carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

##### j) Goods and services tax:

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

(i) where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense;

or

(ii) for receivables and payables which are recognised inclusive of GST, the net amount recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cashflows arising from investing and financing activities, which is recoverable from or payable to the taxation authority, is classified as operating cash flows.

##### k) Tax Status:

West Arnhem Regional Council is tax exempt under Sec 50-25 of the *Income Tax Assessment Act 1997*, being a local governing body.

##### l) Budget Information:

Note 2(a) provides budget information of revenues and expenditure of each of the major activities of the Council. Budget figures represented are those approved by the Council at the beginning of the financial year.

##### m) Rounding of amounts:

The financial report is presented in Australian dollars and values are rounded to the nearest dollar unless otherwise specified.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

##### n) Key Sources of Estimation Uncertainty:

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

##### o) Impact of COVID 19 Pandemic Crisis

For most of the entities, the COVID-19 crisis which commenced in 2019-20 led to more variability and uncertainty underlying the preparation of the financial statements. As the Council engages in providing essential services to the communities in the West Arnhem region, the COVID 19 has impacted the Council in many ways as follows:

- Adapting to changes of the Council office operations due to quarantine measures imposed by government;
- Some programs, especially the ones related to community services such as Library operations and sports and recreation were suspended and/or postponed over a lockdown period in 2019-20, in line with Federal and Northern Territory directives;
- All of the communities under Council's care in 2019-20 have been closed for periods to all non-essential travel in response to concerns about the spread of coronavirus (COVID-19), some of the Council's essential services and infrastructure and road works were discontinued and deferred to another timeline;
- Given the social distancing regime and the inability for members to travel, all previously organised events have either been postponed, cancelled or conducted via video or teleconferencing;
- Rates for financial year 2021-22 reverted to a modest increase for all commercial operations within the West Arnhem region, in 2019-20 they were held at the same rate.
- Advocacy with Funding Bodies to increase support for communities and people in vulnerable positions;
- Availability of work from home arrangements in place for Council's personnel.
- Forward cash flows projections

The Council has not identified any write-offs, postponements or waivers, or expected credit or impairment losses due to COVID-19.

The Council is also fortunate that it has an excellent working relationship with the Australian and Northern Territory Government and its agencies, which meant greater consultation and collaboration allowing the Council to influence policy direction. This became critical as the Council navigates the response to COVID-19. There are many moving parts with parameters that change daily making decision-making more complex for all concerned but at the heart of what the Council do is what is best for its communities, its individuals, businesses, service providers and the environment.

The most challenging area of consideration from the COVID-19 crisis is impairment of assets and the supportable estimates of future cash flows. Although current estimates suggest limited volatility in cash flows projections and growth rates, there remains increased volatility as a result of the crisis.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 1. Summary of accounting policies (Cont.)

##### p) Economic Dependence and Going Concern:

The Council is funded predominantly by funding provided by both the Australian and Northern Territory Governments to meet operational and capital expenditure needs.

The Council has made an operational surplus before depreciation and capital grants of \$1,258,386 in the current year (2020: Surplus \$1,811,870) from continuing operations. After depreciation and capital grants, the Council recorded a deficit for the year of \$2,462,578 (2020: Deficit \$2,826,463) from continuing operations. In line with the current year results, the Council recorded positive operating cash flows in 2021, and net working capital of \$7,467,959 in 2021 (2020: \$11,018,607).

In the Council's opinion, this general purpose financial report has been prepared on a going concern basis in the expectation that such funding and support from the Australian and Northern Territory Governments will continue. The Council's future as a going concern is dependent upon grants and subject to compliance conditions attached to the grants received.

Despite the ongoing uncertainty in relation to the impact of the COVID-19 pandemic, the Council believes that it will continue to receive support from funding bodies and will be able to generate sufficient cash flows to be able to pay its debts as and when they fall due. As such, the Council believes the going concern assumption used is appropriate.

##### q) Comparatives

When required by Accounting Standards comparative amounts have been adjusted to conform with changes in presentation in the current year.



## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

#### 2(a). Revenue, Expenses and Assets by Functions

- Revenues, expenses and assets have been attributed to the following functions/activities. Details of those functions/activities are provided at note 2(b).

Description	General Public Services		Public Order & Safety		Economic Affairs		Environmental Protection		Housing and Comm. Amenities	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>OPERATING REVENUE</b>										
Rates and Annual Charges	2,020,559	2,029,914	-	-	-	-	2,012,233	2,012,525	1,711,159	1,700,700
User Charges and Fees	24,995	28,474	1,231	2,520	6,864	3,360	113,022	186,314	78,198	79,313
Interest Income	1,016	1,000	-	-	87,540	74,250	-	-	-	-
Grant Income - Operating	4,984,599	6,913,304	1,987,539	2,141,838	2,175,145	3,151,142	148,800	223,112	639,782	940,000
Contributions	-	-	-	-	-	-	-	-	-	-
Other Revenue	321,814	229,146	541	-	2,060,166	2,324,204	3,030	(3,628)	2,307,497	2,256,286
Net Gain on Disposal of PP&E	147,756	337,639	-	-	-	-	-	-	118	118
Grant Income - Capital	-	1,067,882	-	20,000	840,288	2,504,731	-	-	-	1,132,855
<b>TOTAL OPERATING REVENUE</b>	<b>7,500,739</b>	<b>10,607,359</b>	<b>1,989,311</b>	<b>2,164,358</b>	<b>5,169,983</b>	<b>8,057,687</b>	<b>2,277,085</b>	<b>3,099,998</b>	<b>4,736,753</b>	<b>6,110,572</b>
<b>EXPENDITURE</b>										
Employee Costs	(6,331,144)	(6,708,121)	(1,101,705)	(1,199,938)	(2,090,563)	(2,193,017)	(845,795)	(879,567)	(1,938,082)	(1,843,966)
Materials and Contracts	(1,639,503)	(3,053,095)	(95,270)	(287,704)	(1,074,395)	(1,202,167)	(354,866)	(451,938)	(1,455,594)	(2,106,497)
Interest Charges	(31,987)	(5,196)	(5,371)	-	(46,008)	(6,148)	-	-	(65,180)	-
Net Loss on Disposal/Write Off of PP&E	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	(2,112,809)	(2,113,335)	(57,169)	(76,202)	(141,878)	(92,508)	(24,316)	(35,525)	(160,999)	(147,963)
<b>TOTAL EXPENDITURE</b>	<b>(10,115,443)</b>	<b>(11,877,747)</b>	<b>(1,249,515)</b>	<b>(1,563,844)</b>	<b>(3,352,844)</b>	<b>(3,493,840)</b>	<b>(1,224,977)</b>	<b>(1,367,030)</b>	<b>(3,619,845)</b>	<b>(4,098,446)</b>
<b>SURPLUS/(DEFICIT) BEFORE DEPRECIATION &amp; AMORTISATION</b>	<b>(2,614,704)</b>	<b>(1,270,387)</b>	<b>739,796</b>	<b>600,514</b>	<b>1,817,139</b>	<b>4,563,847</b>	<b>1,052,108</b>	<b>1,732,968</b>	<b>1,116,908</b>	<b>2,012,126</b>
Depreciation Expenses	(2,808,633)	-	-	-	(540,066)	-	-	-	(1,858,559)	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR FOR CONTINUING OPERATIONS</b>	<b>(5,423,337)</b>	<b>(1,270,387)</b>	<b>739,796</b>	<b>600,514</b>	<b>1,277,073</b>	<b>4,563,847</b>	<b>1,052,108</b>	<b>1,732,968</b>	<b>(741,651)</b>	<b>2,012,126</b>
Gain on Revaluation of Assets	-	-	-	-	-	-	-	-	-	-
<b>NET SURPLUS / (DEFICIT):</b>	<b>(5,423,337)</b>	<b>(1,270,387)</b>	<b>739,796</b>	<b>600,514</b>	<b>1,277,073</b>	<b>4,563,847</b>	<b>1,052,108</b>	<b>1,732,968</b>	<b>(741,651)</b>	<b>2,012,126</b>
Carrying Value of Non-Current Assets	6,896,426		637,564		26,943,962		14,740,874		30,630,197	



## West Arnhem Regional Council

Notes to the Financial Statements  
for the year ended 30 June 2021

### 2(a). Revenue, Expenses and Assets by Functions (Cont.)

Description	Health		Recreation, Culture and Religion		Education		Social Protection	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>OPERATING REVENUE</b>								
Rates and Annual Charges	-	-	-	-	-	-	-	-
User Charges and Fees	-	-	24,815	46,017	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Grant Income - Operating	111,000	66,346	1,386,997	2,255,234	-	-	2,271,995	2,357,029
Contributions	-	-	-	-	-	-	-	-
Other Revenue	-	-	35,564	33,087	-	-	1,537,674	1,531,990
Net Gain on Disposal of PP&E	-	-	646,026	1,791,422	-	-	-	76,177
Grant Income - Capital	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>111,000</b>	<b>66,346</b>	<b>2,093,402</b>	<b>4,115,760</b>	<b>-</b>	<b>-</b>	<b>3,809,669</b>	<b>4,265,196</b>
<b>EXPENDITURE</b>								
Employee Costs	-	-	(1,854,227)	(1,946,348)	-	-	(1,929,326)	(2,258,924)
Materials and Contracts	(3,909)	(9,066)	(655,506)	(1,168,289)	-	-	(463,154)	(484,354)
Interest Charges	-	-	-	(12)	-	-	(9,583)	(1,200)
Net Loss on Disposal/Write Off of PP&E	-	-	-	-	-	-	-	-
Other Operating Expenses	(5,121)	(43,840)	(164,189)	(238,286)	-	-	(295,623)	(331,503)
<b>TOTAL EXPENDITURE</b>	<b>(9,030)</b>	<b>(52,906)</b>	<b>(2,673,922)</b>	<b>(3,352,935)</b>	<b>-</b>	<b>-</b>	<b>(2,697,686)</b>	<b>(3,075,981)</b>
<b>SURPLUS/(DEFICIT) BEFORE DEPRECIATION &amp; AMORTISATION</b>	<b>101,970</b>	<b>13,440</b>	<b>(580,520)</b>	<b>762,826</b>	<b>-</b>	<b>-</b>	<b>1,111,983</b>	<b>1,189,216</b>
Depreciation Expenses	-	-	-	-	-	-	-	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR FOR CONTINUING OPERATIONS</b>	<b>101,970</b>	<b>13,440</b>	<b>(580,520)</b>	<b>762,826</b>	<b>-</b>	<b>-</b>	<b>1,111,983</b>	<b>1,189,216</b>
Gain on Revaluation of Assets	-	-	-	-	-	-	-	-
<b>NET SURPLUS / (DEFICIT):</b>	<b>101,970</b>	<b>13,440</b>	<b>(580,520)</b>	<b>762,826</b>	<b>-</b>	<b>-</b>	<b>1,111,983</b>	<b>1,189,216</b>
Carrying Value of Non-Current Assets	-	-	9,332,154	-	-	-	-	681,803

- 22 -



## West Arnhem Regional Council

Notes to the Financial Statements  
for the year ended 30 June 2021

### 2(a). Revenue, Expenses and Assets by Functions (Cont.)

Description	Actual \$	Budget \$	TOTAL
<b>OPERATING REVENUE</b>			
Rates and Annual Charges	5,743,950	5,742,439	
User Charges and Fees	249,125	345,998	
Interest Income	88,556	75,250	
Grant Income - Operating	13,705,857	18,048,005	
Contributions	-	-	
Other Revenue	6,266,286	6,673,085	
Net Gain on Disposal of PP&E	147,874	337,757	
Grant Income - Capital	1,486,294	7,264,742	
<b>TOTAL OPERATING REVENUE</b>	<b>27,687,942</b>	<b>38,487,276</b>	
<b>EXPENDITURE</b>			
Employee Costs	(16,090,842)	(17,027,881)	
Materials and Contracts	(5,732,187)	(8,763,110)	
Interest Charges	(168,129)	(12,556)	
Net Loss on Disposal/Write Off of PP&E	-	-	
Other Operating Expenses	(2,962,104)	(3,079,182)	
<b>TOTAL EXPENDITURE</b>	<b>(24,943,262)</b>	<b>(28,882,730)</b>	
<b>SURPLUS/(DEFICIT) BEFORE DEPRECIATION &amp; AMORTISATION</b>	<b>2,744,680</b>	<b>9,604,546</b>	
Depreciation Expenses	(5,207,258)	-	
<b>SURPLUS/(DEFICIT) FOR THE YEAR FOR CONTINUING OPERATIONS</b>	<b>(2,462,578)</b>	<b>9,604,546</b>	
Gain on Revaluation of Assets	-	-	
<b>NET SURPLUS / (DEFICIT):</b>	<b>(2,462,578)</b>	<b>9,604,546</b>	
Carrying Value of Non-Current Assets			89,862,980

- 23 -



## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 2(b). Components of Functions

The activities relating to the Council functions reported on in Note 2(a) are as follows:

#### **GENERAL PUBLIC SERVICES**

##### Executive and Legislative Functions

Administration, operation and support of executive and legislative functions and all elements associated with Corporate governance.

##### Financial and Fiscal Affairs

Administration of Council's finances and compliance with legislative provisions of *Local Government (Accounting) Regulations*.

##### General Public Services - including General Admin Corporate Services/Community Services/Works & Infrastructure, Other and Office Personnel Maintenance

Administration, support, regulation, research and operation of general public services including insurance.

#### **PUBLIC ORDER & SAFETY**

##### Public Order & Safety

Control of animals such as dog registration, pounds and the control of stray animals.

#### **HEALTH**

##### Public Health Services

Preventative health programs which have the aim of preventing disease including mosquito control. Conduct health inspections of food premises.

#### **SOCIAL PROTECTION**

##### Childcare Services

Operation of the Jabiru Childcare Centre and Warruwi Jet Crèches, Outside School Hours Care.

##### Other Welfare Services NEC including:

Community Aged Care, Community Capacity Projects, Community Youth Camp, Emergency Relief, Family Safety Program, Endangered Language Programs, Volatile Substance Abuse.

#### **ENVIRONMENTAL PROTECTION**

##### Recycling

Monitoring, reduction, collection, treatment and disposal of all types of solid waste intended for recycling.

##### Solid Waste Management

Collection, disposal and management of waste products including household garbage, trade and industrial waste.

##### Environmental Protection NEC

Protection against and reduction of environmental damage by erosion, pollution, weed and vegetation growth including special rubbish clean-ups and anti-litter enforcement.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 2(b). Components of Functions (Cont.)

##### Waste Water Management

Sewerage collection, sewerage treatment and disposal of sewerage. Maintenance of equipment and collection of charges for service.

#### **RECREATION, CULTURE & RELIGION**

##### Community Halls and Recreation Centres

Operation and maintenance of community halls and recreation centres for general community and cultural activities.

##### Swimming Pools

Operation and maintenance of the swimming pools and gymnasium.

##### Sport & Recreation Activities

To facilitate and encourage the development of sport and recreational activities in the region.

##### Parks, Gardens & Paths

Administration and maintenance of recreational parks which are green open spaces provided primarily for recreation purposes and playgrounds.

##### Library

Operation of council's library including lending and reference services, provision of books, library archives and support for library research.

##### Community Celebrations

Activities relating to national, regional and local celebrations including Australia Day, Anzac Day, etc.

##### Other Performing Arts

The presentation of artistic performances including funding for the administration, support, provision and operation of festivals which provide a range of predominantly artistic performances.

##### Sports Grounds

Management of purpose built sport grounds that would normally involve turf management including maintenance of facilities attached to the sport ground.

##### Cultural or Arts Services NEC - including Endangered Languages and Song Project

The support, Provision, Operation, etc, of arts or culture related activities that cannot be assigned elsewhere.

#### **ECONOMIC AFFAIRS**

##### Public Relations, Tourism and Area Promotion -

Facilitation and encouragement of activities which will promote tourism in Jabiru. Includes council promotion to attract development.

#### **HOUSING & COMMUNITY AMENITIES**

##### Community Maintenance and Capital Upgrades

Maintain the housing provided for the indigenous residents, government employees and other tenants of the Council.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 2(b). Components of Functions (Cont.)

##### Community Development & Planning

Administering zoning laws, town planning regulations on land use and planning regarding culture and recreation facilities.

##### Water Supply

Maintain the water supply services provided in Jabiru by the Council. Monitor the treatment and supply of town water. Maintain town bores.

##### Public Housing

Under agency agreements with Department of Environment Energy (DoEE) provide administrative support, undertake inspections, arrange repairs and maintenance, etc. of housing accommodation.

##### Cemetery, Street Lighting & Amenities

Administration, regulation, installation, operation and maintenance of street lights.

##### Housing and Community Amenities NEC

Including Sanitation & Garbage, Stormwater, Sewerage anti-litter and Weed Control.

#### **EDUCATION**

##### Education NEC

Provision of youth welfare services which are developmental in nature including:  
Youth Employment Services  
Youth Advisory Committee

#### **TRANSPORT & COMMUNICATION (included under ECONOMIC AFFAIRS)**

##### Road Maintenance - Roads

Servicing and operation of the road system, road pavement and footway/cycle paths, shoulder maintenance.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>3. OPERATING REVENUES</b>		
<b>(a) Rates and Annual Charges</b>		
<u>Ordinary Rates</u>		
General	2,020,559	1,996,331
<u>Annual Charges</u>		
Water Charges	1,711,158	1,614,087
Waste Charges	1,296,184	895,495
Sewerage Charges	716,049	716,049
<b>Total Rates and Annual Charges</b>	<b>5,743,950</b>	<b>5,221,962</b>
<b>(b) User Charges and Fees</b>		
User Charge Fee Income	51,557	73,369
Equipment Hire Income	79,089	96,008
Property Lease Rental Fee Income	22,577	22,979
Landfill Income	94,972	71,493
Other	930	-
<b>Total User Charges and Fees</b>	<b>249,125</b>	<b>263,849</b>
<b>(c) Interest</b>		
Interest on Investments	88,556	236,527
<b>Total Interests</b>	<b>88,556</b>	<b>236,527</b>
<b>(d) Other Operating Revenues</b>		
Contract Fees	3,262,466	3,050,969
Service Fee Income	1,401,594	1,061,225
Sales Income	539,572	415,338
FAO Childcare Benefit	263,759	273,981
Reimbursements	368,965	136,920
Fuel Tax Credits	50,135	57,552
Other Revenue	379,795	310,684
<b>Total Other Operating Revenues</b>	<b>6,266,286</b>	<b>5,306,669</b>

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>3. OPERATING REVENUES (Cont.)</b>		
<b>(e) Grants provided for operating purposes</b>		
<u>Commonwealth Operational Funding</u>		
Night Patrol	1,052,086	936,008
Local Roads & Community Infrastructure Program	757,086	-
NT Jobs Package - Aged Care	663,120	494,589
Safety and Wellbeing - Sport and Recreation	515,000	515,000
Night Patrol Covid-19 Booster Program	475,000	-
Minjilang Crèche	444,440	445,545
Warruwi Crèche	381,469	382,539
Children and Schooling - Youth, Sport and Rec. Project	300,000	300,000
Commonwealth Home Support Program - E-Tools	208,140	247,795
Jabiru Beautification Project	140,691	-
Outside School Hours Care (OSHC) – Warruwi	95,756	95,756
Remote Indigenous Broadcasting Service	35,000	35,000
Aged Care Transitional Support	32,500	-
COVID-19 Commonwealth Home Support Program	28,488	-
COVID Safe Australia Day LED Screen	20,000	-
Aged Care Workforce Retention	8,160	-
Bininj Gunwok Language Project	-	253,025
<b>Total Commonwealth Operational Funding</b>	<b>5,156,936</b>	<b>3,705,257</b>
<u>NT Operational Funding</u>		
NT Operational Funding	3,696,266	3,696,266
General Purpose Financial Assistance Grant	596,971	1,319,002
Local Roads Financial Assistance Grant	582,150	1,259,133
Beautification & Place Making Initiatives - Jabiru	1,000,000	-
Indigenous Jobs Development Funding	835,909	760,000
Local Authorities Community Projects	626,500	630,170
Women's Safe House - Gunbalanya	440,452	440,452
NT Remote Sports Program	215,067	216,420
WaRM – Waste and Resource Management	148,800	-
Library Service - Jabiru	127,203	127,972
Domestic Family & Sexual Violence Programs	97,197	-
COVID-19 Domestic & Family Response Tranche 1	55,000	-
Commercial Rate Replenishment Funding	46,680	-



## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>3. OPERATING REVENUES (Cont.)</b>		
<b>(e) Grants provided for operating purposes (Cont.)</b>		
<u>NT Operational Funding (Cont.)</u>		
Maningrida Youth Strategy	30,000	-
Operate Long Day Care Centre - Jabiru	23,386	27,507
Suicide Prevention Workshops	8,840	-
Strong Women for Healthy Country Network Forum	6,500	-
Remote Sports Voucher Program	5,000	20,000
Special Community Assistance & Local Employment Grant	-	349,500
Domestic Family and Sexual Violence Programs	-	16,027
Worker and Wellbeing Fund	-	9,066
Boundless Possible Instagram Campaign	-	6,000
<b>Total NT Operational Funding</b>	<b>8,541,921</b>	<b>8,877,515</b>
<u>Other Operational Funding</u>		
Australia Day Grant - Australia Day Council NT	3,000	3,000
Australia Day Branding Grant	1,000	-
Territory Day Community Grant	3,000	-
<b>Total Other Operational Funding</b>	<b>7,000</b>	<b>3,000</b>
<b>TOTAL OPERATIONAL GRANTS</b>	<b>13,705,857</b>	<b>12,585,772</b>
<b>(f) Capital Grants &amp; Contributions</b>		
<u>Commonwealth Capital Funding</u>		
Roads To Recovery	540,268	540,268
Upgrade Minjilang Basketball Court	146,026	-
ABA Funding - Warruwi Children's Playground	-	106,000
ABA Funding - Gunbalanya Youth Space Upgrade	-	25,000
<b>Total Commonwealth Capital Funding</b>	<b>686,294</b>	<b>671,268</b>

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>3. OPERATING REVENUES (Cont.)</b>		
<b>(f) Capital Grants &amp; Contributions (Cont.)</b>		
<u>NT Capital Funding</u>		
Oval Upgrade - Maningrida	500,000	-
Airport Drainage Construction - Waruwi	300,000	-
<b>Total NT Capital Funding</b>	<b>800,000</b>	<b>-</b>
<b>TOTAL CAPITAL GRANTS &amp; CONTRIBUTIONS</b>	<b>1,486,294</b>	<b>671,268</b>
<b>4. OPERATING EXPENSES</b>		
<b>(a) Employee Costs</b>		
Wages and Salaries	10,885,473	10,025,750
Employee Leave Benefits	1,972,811	2,032,306
Superannuation	1,569,104	1,434,076
Locality & Other Allowances	636,137	671,560
Staff Housing / Relocation	420,474	315,077
Worker's Compensation	369,764	273,359
Fringe Benefits Tax	19,753	43,655
Staff Hire	217,326	18,697
<b>Total Employee Costs</b>	<b>16,090,842</b>	<b>14,814,480</b>
<b>(b) Materials and Contracts</b>		
Contractor expenses	1,515,776	1,165,961
Materials Expenditure	2,141,644	1,465,741
Electricity	526,614	520,323
Fuel & Oil Motor Vehicles	373,092	384,621
IT Help Desk & Software Licenses	336,758	319,898
Water & Sewerage	236,389	248,651
Freight	250,997	199,154
Internet & Network Communication	156,339	178,182
Telephone Communication Expenses	59,451	112,499
Operating Lease Expenses	24,022	34,315
Plant & Equipment hire	65,317	12,769
Other – Section 19 Leases	45,788	21,586
<b>Total Materials and Contracts</b>	<b>5,732,187</b>	<b>4,663,700</b>

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>4. OPERATING EXPENSES (Cont.)</b>		
<b>(c) Interest Charges</b>		
Interest Expenses – Section 19 Leases	145,697	147,388
Bank Fees	12,432	10,995
<b>Total Interest Charges</b>	<b>158,129</b>	<b>158,383</b>
<b>(d) Other Operating Expenses</b>		
Insurance	679,435	656,005
Travel & Accommodation	583,953	306,682
Consultants & Legal Expenses	696,189	378,562
Councillor Allowance Exp.	226,326	246,537
Repayment Prior Year Funding	52,560	159,260
Vehicle Registration Expense	107,672	100,915
Council Chairman's Allowance	94,888	98,004
Training & Seminars	312,813	72,446
Bad Debt Write-Offs	(21,257)	19,281
Other	229,525	167,349
<b>Total Other Operating Expenses</b>	<b>2,962,104</b>	<b>2,205,041</b>
<b>(e) Depreciation and Impairment</b>		
Buildings	1,698,372	1,837,560
Infrastructure	1,510,181	1,466,582
Plant and Machinery	908,768	847,256
Roads	540,066	595,811
Motor Vehicles	362,227	358,782
Leasehold Land	160,187	160,186
Furniture and Fittings	27,457	43,424
<b>Total Depreciation and Impairment</b>	<b>5,207,258</b>	<b>5,309,601</b>





## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>5. CASH AND CASH EQUIVALENTS</b>		
<b>(a) Cash at Bank and on Hand</b>		
Current Operating Accounts & Cash on Hand	2,236,398	1,071,315
<b>Total Cash at Bank and on Hand</b>	<b>2,236,398</b>	<b>1,071,315</b>
Total Cash at Bank and on Hand consists of:		
Current Cash	2,236,398	1,071,315
<b>Total Cash at Bank and on Hand</b>	<b>2,236,398</b>	<b>1,071,315</b>
<b>(b) Investments and Term Deposits</b>		
Short Term Deposits	11,103,139	13,092,855
Credit Union Shares	4	4
<b>Total Investments and Term Deposits</b>	<b>11,103,143</b>	<b>13,092,859</b>
<b>RESTRICTED CASH SUMMARY</b>		
Purpose:		
<b><u>External Restrictions</u></b>		
<u>Externally Restricted included in liabilities:</u>		
DAWE rent held in trust	26,936	26,728
Bonds	121,370	103,044
<b>Subtotal</b>	<b>148,306</b>	<b>129,772</b>
<u>Externally Restricted Included in Revenue in the Current or Past Years:</u>		
Local Authorities Community Projects	1,331,126	1,754,961
Local Roads & Community Infrastructure Program	694,054	-
Beautification & Place-making Initiatives - Jabiru	428,373	-
Night Patrol Covid-19 Booster Program	372,272	-
Airport Road Drainage Construction - Waruwi	300,000	-
Oval Upgrade – Maningrida	298,782	325,638
Safety and Wellbeing - Sport and Recreation	186,654	7,426
WaRM – Waste & Resource Management	148,800	-

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>5. CASH AND CASH EQUIVALENTS (Cont.)</b>		
<b>RESTRICTED CASH SUMMARY (Cont.)</b>		
<u>Externally Restricted Included in Revenue in the Current or Past Years: (cont.)</u>		
Children and Schooling - Youth, Sport and Rec. Project	133,775	22,666
NT Remote Sports Program	131,804	36,048
Domestic Family and Sexual Violence Programs	102,292	16,027
Remote Indigenous Broadcasting Service	79,981	57,278
Women's Safe House - Gunbalanya	79,351	-
NT Jobs Package – Aged Care	59,423	-
COVID-19 Domestic & Family Response Tranche 1	55,000	-
Aged Care Transitional Support	32,500	-
Maningrida Youth Strategy	30,000	-
Outside School Hours Care (OSHC) - Warruwi	23,707	11,878
Upgrade Minjilang Basketball Court	15,411	-
Women's Safe House - Upgrades	8,605	45,078
Furniture & Garden Beautification - Womens Safe House	7,868	16,000
Worker and Wellbeing Fund	7,350	9,066
Suicide Prevention Workshops	3,949	-
Territory Day Community Grant	2,727	-
Strong Women for Healthy Country Network Forum	2,406	-
Aged Care Workforce Retention	1,440	-
Boundless Possible Instagram Campaign	400	6,000
COVID Safe Australia Day LED Screen	301	-
Special Community Assistance & Local Employment Grant	-	293,391
Night Patrol	-	88,221
Roads to Recovery	-	79,973
ABA Funding - Warruwi Children's Playground	-	70,102
Community and Home Support Program	-	39,367
Seal Parking Area in front of Landfill Sorting Bays	-	22,342
Warruwi and Minjilang Crèche	-	4,099
<b>Subtotal</b>	<b>4,538,351</b>	<b>2,905,561</b>
<b>Total External Restrictions</b>	<b>4,686,657</b>	<b>3,035,333</b>

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>5. CASH AND CASH EQUIVALENTS (Cont.)</b>		
<b>RESTRICTED CASH SUMMARY (Cont.)</b>		
<u>Internal Restrictions</u>		
General Purpose Financial Assistance G.- early release	626,280	667,884
Local Roads Financial Assistance Grant - early release	624,976	648,483
Children & Schooling –Youth Sport & Rec - early release	257,500	-
Cash Backed Capital Reserve	2,465,034	1,315,824
<b>Total Internal Restrictions</b>	<b>3,973,790</b>	<b>2,632,191</b>
<b>Total Unrestricted</b>	<b>4,679,090</b>	<b>8,496,646</b>
<b>TOTAL CASH AND CASH EQUIVALENT AVAILABLE</b>	<b>13,339,537</b>	<b>14,164,170</b>
<b>6. TRADE AND OTHER RECEIVABLES</b>		
<b>CURRENT</b>		
Rates and Annual Charges	436,805	379,413
GST and Fuel Tax Credit Receivable	97,402	19,252
Other	520,905	664,512
<b>Subtotal</b>	<b>1,055,112</b>	<b>1,063,177</b>
Less: Allowance for Doubtful Debts	(25,891)	(48,341)
<b>Total Trade and Other Receivables</b>	<b>1,029,221</b>	<b>1,014,836</b>
<i>Total Trade and Other Receivables Consist of:</i>		
Current Trade and Other Receivables	1,029,221	1,014,836
<b>Total Trade and Other Receivables</b>	<b>1,029,221</b>	<b>1,014,836</b>
<b>(a) Ageing of Trade Receivables:</b>		
Trade receivables are non-interest bearing and are generally on 30 day terms. The ageing of trade receivables is detailed below:		
Not past due	535,095	916,829
Past due 31 - 60 days	226,017	25,790
Past due 61 - 90 days	59,358	813
Past due 91+ days	234,642	119,745
<b>Total</b>	<b>1,055,112</b>	<b>1,063,177</b>

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>6. TRADE AND OTHER RECEIVABLES (Cont.)</b>		
<b>CURRENT (Cont.)</b>		
<b>(b) Past due but not impaired receivables</b>		
As at 30 June 2021, current receivables of the company with a nominal value of \$494,126 (2020 \$98,007) were past due but not impaired. These relate to a number of customers for whom there is no history of default.		
The ageing of these receivable is as follows:		
Past due 31 - 60 days	226,017	25,790
Past due 61 - 90 days	59,358	813
Past due 91+ days	208,751	71,404
<b>Total</b>	<b>494,126</b>	<b>98,007</b>
<b>(c) Impaired receivables:</b>		
As at 30 June 2021, receivables with a nominal value of \$25,891 (2020 \$48,341) were impaired.		
The ageing of these receivables is as follows:		
Not past due	-	-
Past due 31 - 60 days	-	-
Past due 61 - 90 days	-	-
Past due 91+ days	25,891	48,341
<b>Total</b>	<b>25,891</b>	<b>48,341</b>
<b>(d) Reconciliation of Impaired Receivables</b>		
Movement in Allowance for Doubtful Debts is as follows:		
Opening Balance	48,341	69,353
Add: Doubtful expenses during the year	25,891	19,281
Less: Amounts written-off during the year from previously impaired accounts	(1,193)	(40,293)
Impairment losses reversed	(47,148)	-
<b>Closing balance</b>	<b>25,891</b>	<b>48,341</b>



## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>7. OTHER ASSETS</b>		
<b>CURRENT</b>		
<b>(a) Inventories</b>		
Fuel Stock	49,913	27,813
General Stock	65,694	40,043
<b>Total Inventories</b>	<b>115,607</b>	<b>67,856</b>
<b>(b) Other</b>		
Accrued Revenue	275,337	161,805
Prepayments	19,836	47,985
Bonds	14,040	9,375
<b>Total Other</b>	<b>309,213</b>	<b>219,165</b>
<b>Total Other Assets</b>	<b>424,820</b>	<b>287,021</b>
<b>8. PROPERTY PLANT AND EQUIPMENT</b>		
<b>NON CURRENT</b>		
<u>Gross carrying amount and accumulated depreciation</u>		
<b>Land</b>		
Fair Value	688,500	688,500
<b>Written Down Value - Land</b>	<b>688,500</b>	<b>688,500</b>
<b>Right of Use Assets - s19 Leases</b>		
Fair Value	5,193,323	5,193,323
Accumulated Depreciation	(600,753)	(440,566)
<b>Written Down Value - Right of Use Assets - s19 Leases</b>	<b>4,592,570</b>	<b>4,752,757</b>
<b>Buildings</b>		
Fair Value	31,291,855	30,183,230
Accumulated Depreciation	(10,892,471)	(9,196,605)
<b>Written Down Value - Buildings</b>	<b>20,399,384</b>	<b>20,986,625</b>



## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>8. PROPERTY PLANT AND EQUIPMENT (Cont.)</b>		
<b>NON CURRENT (Cont.)</b>		
<u>Gross carrying amount and accumulated dep. (Cont.)</u>		
<b>Infrastructure</b>		
Fair Value	47,987,691	47,726,150
Accumulated Depreciation	(8,606,287)	(7,096,106)
<b>Written Down Value - Infrastructure</b>	<b>39,381,404</b>	<b>40,630,044</b>
<b>Roads</b>		
Fair Value	28,940,830	28,287,543
Accumulated Depreciation	(8,831,878)	(8,291,812)
<b>Written Down Value - Roads</b>	<b>20,108,952</b>	<b>19,995,731</b>
<b>Plant and Machinery</b>		
Cost	8,925,117	8,618,431
Accumulated Depreciation	(5,016,620)	(4,549,133)
<b>Written Down Value - Plant and Machinery</b>	<b>3,908,497</b>	<b>4,069,298</b>
<b>Motor Vehicles</b>		
Cost	3,040,470	2,704,403
Accumulated Depreciation	(2,275,946)	(2,041,987)
<b>Written Down Value - Motor Vehicles</b>	<b>764,524</b>	<b>662,416</b>
<b>Furniture and Fittings</b>		
Cost	451,687	446,188
Accumulated Depreciation	(432,538)	(405,081)
<b>Written Down Value - Furniture and Fittings</b>	<b>19,149</b>	<b>41,107</b>
<b>Total Written Down Value</b>	<b>89,862,980</b>	<b>91,826,478</b>

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>8. PROPERTY PLANT AND EQUIPMENT (Cont.)</b>		
<b>NON CURRENT (Cont.)</b>		
<b>Work in Progress</b>		
Buildings	1,153,936	274,403
Infrastructure	1,888,441	214,512
Plant and Machinery	300,851	11,846
Motor Vehicles	47,072	-
Furniture and Fittings	65,764	-
<b>Total Work in Progress</b>	<b>3,456,064</b>	<b>500,761</b>
<b>(a) Total Property, Plant and Equipment</b>	<b>93,319,044</b>	<b>92,327,239</b>
<b>GAIN / LOSS ON DISPOSAL/WRITE OFF OF ASSETS</b>		
Proceeds from Sale of Assets	209,328	101,517
Less: Carrying Value of Assets Disposal/Written Off	(61,454)	(65,606)
<b>(b) Net Gain/(Loss) on Disposal/Write Off of Assets</b>	<b>147,874</b>	<b>35,911</b>



## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

#### 8. PROPERTY PLANT AND EQUIPMENT (Cont.)

Movements in carrying amounts

BY ASSET TYPE	OPENING BALANCE			CARRYING AMOUNT MOVEMENTS DURING YEAR			CLOSING BALANCE			
	COST / FAIR VALUE 2020 \$	ACCUM. DEPRECIATION 2020 \$	CARRYING AMOUNT 2020 \$	Additions \$	Disposals		Depreciation \$	COST / FAIR VALUE 2021 \$	ACCUM. DEPRECIATION 2021 \$	CARRYING AMOUNT 2021 \$
					Cost \$	Acc. Dep. \$				
Land	688,500	-	688,500	-	-	-	-	688,500	-	688,500
Right of Use Assets	5,193,323	(440,566)	4,752,757	-	-	(160,187)	(160,187)	5,193,323	(600,753)	4,592,570
Buildings	30,183,230	(9,196,605)	20,986,625	1,111,131	(2,506)	2,506	(1,698,372)	31,291,855	(10,882,471)	20,399,384
Infrastructure	47,728,150	(7,096,106)	40,630,044	261,541	-	-	(1,510,181)	47,987,691	(9,606,287)	39,381,404
Roads	28,287,543	(6,291,812)	19,995,731	653,287	-	-	(540,066)	28,940,830	(8,631,678)	20,108,952
Plant & Machinery	9,618,431	(4,548,133)	4,069,298	747,967	(441,281)	441,281	(908,768)	8,925,117	(5,016,620)	3,908,497
Motor Vehicles	2,704,403	(2,041,987)	662,416	525,789	(189,722)	128,268	(362,227)	3,040,470	(2,275,946)	764,524
Furniture & Fittings	446,168	(405,081)	41,107	5,499	-	-	(27,457)	451,687	(432,538)	19,149
Intangibles	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>123,847,768</b>	<b>(32,021,290)</b>	<b>91,826,478</b>	<b>3,305,214</b>	<b>(633,509)</b>	<b>572,055</b>	<b>(5,207,258)</b>	<b>128,519,473</b>	<b>(36,656,493)</b>	<b>89,862,980</b>





## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

#### 8. PROPERTY PLANT AND EQUIPMENT (Cont.)

Movements in carrying amounts

BY ASSET TYPE	OPENING BALANCE			CARRYING AMOUNT MOVEMENTS DURING YEAR						CLOSING BALANCE		
	COST / FAIR VALUE 2019 \$	ACCUM. DEPRECIATION 2019 \$	CARRYING AMOUNT 2019 \$	Additions \$	Disposals		Depreciation \$	Transfers at Cost \$	Transfers Acc. Dep. \$	COST / FAIR VALUE 2020 \$	ACCUM. DEPRECIATION 2020 \$	CARRYING AMOUNT 2020 \$
					Cost \$	Acc. Dep. \$						
Land	688,500	-	688,500	-	-	-	-	-	-	688,500	-	688,500
Right of Use Assets	-	-	-	-	-	-	(160,186)	5,193,323	(280,380)	5,193,323	(440,566)	4,752,757
Buildings	29,650,529	(7,395,193)	22,255,336	566,850	(36,149)	36,148	(1,837,560)	-	-	30,183,230	(9,196,605)	20,986,625
Infrastructure	46,843,167	(5,645,209)	41,197,958	921,925	(38,942)	15,685	(1,466,562)	-	-	47,726,150	(7,096,106)	40,630,044
Roads	27,808,068	(7,696,001)	20,112,067	479,475	-	-	(595,811)	-	-	28,287,543	(8,291,812)	19,995,731
Plant & Machinery	8,054,869	(3,913,960)	4,140,909	808,374	(244,812)	212,083	(847,256)	-	-	8,618,431	(4,549,133)	4,069,298
Motor Vehicles	2,842,641	(1,909,471)	933,170	87,647	(235,865)	226,266	(358,792)	-	-	2,704,403	(2,041,987)	662,416
Furniture & Fittings	446,168	(361,657)	84,531	-	-	-	(43,424)	-	-	446,168	(405,081)	41,107
Intangibles	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>116,333,962</b>	<b>(26,921,491)</b>	<b>89,412,471</b>	<b>2,876,271</b>	<b>(555,788)</b>	<b>490,182</b>	<b>(5,309,601)</b>	<b>5,193,323</b>	<b>(280,380)</b>	<b>123,847,766</b>	<b>(32,021,290)</b>	<b>91,826,478</b>

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>9. TRADE AND OTHER PAYABLES, PROVISIONS AND OTHER LIABILITIES</b>		
<b>(a) Trade and Other Payables</b>		
Goods and services	1,025,188	691,443
Capital items	778,802	62,294
Employee Related	491,652	464,368
<b>Total Trade and Other Payables</b>	<b>2,295,642</b>	<b>1,218,105</b>
<b>(b) Provisions</b>		
Annual Leave - current	1,366,801	1,440,103
Long Service Leave - current	614,336	586,444
Long Service Leave - non current	368,948	399,331
Other - current	194,672	172,185
<b>Total Provisions</b>	<b>2,544,757</b>	<b>2,598,063</b>
<i>Total Provisions Consist of:</i>		
<b>Opening Balance</b>	<b>2,598,063</b>	<b>2,273,621</b>
additional provisions raised & amounts used in year	(53,306)	324,442
<b>Closing Balance - Total Provisions</b>	<b>2,544,757</b>	<b>2,598,063</b>
(b.1) Closing Current Provisions	2,175,809	2,198,732
(b.2) Closing Non - Current Provisions	368,948	399,331
<b>Closing Balance - Total Provisions</b>	<b>2,544,757</b>	<b>2,598,063</b>

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion of this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for LSL that have vested due to employees having completed the required period of service. Based on past experience the Council does not expect the full amount of AL or LSL balances classified as current liabilities to be settled in the next 12 months. However, these amounts must be classified as current liabilities since the entity does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion of this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of LSL, the probability of LSL being taken is based upon historical data. Measurement and recognition criteria are discussed in Note 1(h).

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>9. TRADE AND OTHER PAYABLES, PROVISIONS AND OTHER LIABILITIES (Cont.)</b>		
<b>(c) Lease Liabilities - Current</b>		
Section 19 Leases	65,883	60,956
<b>Total Lease Liabilities - Current</b>	<b>65,883</b>	<b>60,956</b>
<b>(d) Lease Liabilities – Non Current</b>		
Section 19 Leases	4,729,729	4,795,611
<b>Total Lease Liabilities – Non Current</b>	<b>4,729,729</b>	<b>4,795,611</b>
The accounting policies for leases are disclosed in Note 1 (e), (f), and (g). Lease-related items are separately disclosed in Note 4(c), and Note 8.		
<b>(e) Other Liabilities</b>		
Accrued Expense	535,372	167,439
Grants received in advance	1,508,756	526,043
Bonds Held	148,306	129,772
Contract Retention	569,846	88,616
Other	26,009	57,761
<b>Total Other Liabilities - Current</b>	<b>2,788,289</b>	<b>969,631</b>
<b>10. STATEMENT OF CASH FLOWS</b>		
<b>(a) Reconciliation of cash</b>		
For the purposes of the statement of cash flows, cash includes cash on hand and in banks and short term deposits, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash at Bank and on Hand	<b>Note 5(a)</b> 2,236,398	1,071,315
Short Term Deposits	<b>Note 5(b)</b> 11,103,139	13,092,855
<b>Balance per Statement of Cash Flows</b>	<b>13,339,537</b>	<b>14,164,170</b>

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021 \$	2020 \$
<b>10. STATEMENT OF CASH FLOWS (Cont.)</b>		
<b>(b) Reconciliation of Deficit from Operations to Cash provided by Operating Activities</b>		
Deficit from operations	(2,462,578)	(2,826,463)
<i>Add:</i>		
Depreciation & amortisation	5,207,258	5,309,601
Decrease in Other Assets	-	88,832
Increase in Trade and other payables	1,077,537	254,718
Increase in Trade and other payables – capital items	(716,508)	-
Increase in Other Liabilities	1,818,658	351,893
Increase in Provisions	-	324,442
<i>Less:</i>		
Net gain on disposal/write off of fixed assets	(147,874)	(35,911)
Increase in Trade and other receivables	(14,385)	(160,122)
Increase in Other Assets	(90,048)	-
Increase in Stock	(47,751)	(4,198)
Decrease in Provisions	(53,306)	-
<b>Net Cash Flows provided by Operating Activities</b>	<b>4,571,003</b>	<b>3,302,792</b>
The Council does not have a bank overdraft facility.		
<b>11. OPERATING LEASES</b>		
Commitments under non-cancellable operating leases at the reporting date but not recognised in the financial statements are payable as follows:		
Not later than one year	27,773	27,773
Later than one year and not later than 5 years	83,318	111,091
<b>Total</b>	<b>111,091</b>	<b>138,864</b>

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>12. COMMITMENTS FOR EXPENDITURE</b>		
The Council has entered into contracts for future major expenditure which are not provided in the financial statements. These commitments mainly relate to roads, constructions and purchases of plant & equipment.		
Not later than one year	1,468,181	2,880,569
Later than one year and not later than 5 years	-	-
<b>Total</b>	<b>1,468,181</b>	<b>2,880,569</b>
<b>13. CONDITIONS OVER GRANTS AND CONTRIBUTIONS</b>		
Grants and contributions that were obtained on the condition that they be expended on specified purposes or in a future period but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period:	2,905,561	3,294,374
<b>Less:</b>		
Expended during the current reporting period from revenues recognised in previous reporting periods	(2,074,076)	(1,597,957)
Amounts recognised as restricted cash in current reporting period due to an obligation to pay back to funding body unauthorised expenditure from previously acquitted grants	-	22,501
Prior year unexpended grants repaid to funding bodies	(52,560)	(159,260)
Net revenue recognised due to change on repayment conditions of grant	-	(17,280)
<b>Plus:</b>		
Amounts recognised as revenues in current reporting period but not yet expended in accordance with the conditions.	3,759,426	1,363,183
<b>Surplus balances at the close of the current reporting period and held as restricted assets</b>	<b>4,538,351</b>	<b>2,905,561</b>
<b>Net increase (decrease) in restricted assets in the current reporting period</b>	<b>1,632,790</b>	<b>(388,813)</b>



## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>13. CONDITIONS OVER GRANTS AND CONTRIBUTIONS (Cont.)</b>		
<u>Unexpended Grants &amp; Contributions</u>		
Amounts recognised as revenue in current reporting period but not yet expended in accordance with the conditions:		
Local Roads & Community Infrastructure Program	694,054	-
Local Authorities Community Projects	626,500	630,170
Beautification and Place Making Initiatives - Jabiru	428,373	-
Night Patrol COVID-19 Booster Program	372,272	-
Airport Road Drainage Construction - Waruwi	300,000	-
Oval Upgrade - Maningrida	298,782	-
Safety and Wellbeing - Sport and Recreation	186,654	7,426
WaRM – Waste & Resource Management	148,800	-
Children and Schooling - Youth, Sport and Rec. Project	133,775	22,666
NT Remote Sports Program	131,804	36,048
Domestic Family and Sexual Violence Programs	97,197	16,027
Womens Safe House - Gunbalanya	79,351	-
NT Jobs Package – Aged Care	59,423	-
COVID-19 Domestic & Family Response Tranche 1	55,000	-
Remote Indigenous Broadcasting Service	35,000	35,000
Aged Care Transitional Support	32,500	-
Maningrida Youth Strategy	30,000	-
Outside School Hours Care (OSHC) - Waruwi	23,707	11,878
Upgrade Minjilang Basketball Court	15,411	-
Suicide Prevention Workshops	3,949	-
Territory Day Community Grant	2,727	-
Strong Women for Healthy Country Network Forum	2,406	-
Aged Care Workforce Retention	1,440	-
COVID Safe Australia Day LED Screen	301	-
Special Community Assistance and Local Employment Grant	-	293,391
Night Patrol	-	88,221
Roads to Recovery	-	79,973
ABA Funding - Waruwi Children's Playground	-	70,102
Community and Home Support Program	-	39,367
Home Care Packages - Medicare subsidies	-	13,749
Worker and Wellbeing Fund	-	9,066

## West Arnhem Regional Council

Notes to the Financial Statements  
for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>13. CONDITIONS OVER GRANTS AND CONTRIBUTIONS (Cont.)</b>		
<u>Unexpended Grants &amp; Contributions Dissection (Cont.)</u>		
Amounts recognised as revenues in current reporting period but not yet expended in accordance with the conditions (Cont).		
Boundless Possible Instagram Campaign	-	6,000
Warruwi and Minjilang Crèche	-	4,099
<b>Total</b>	<b>3,759,426</b>	<b>1,363,183</b>
<u>Expended Grants and Contributions</u>		
Amounts expended or returned during the current reporting period from revenues recognised in previous reporting periods.		
Local Authorities Community Projects	1,050,335	332,310
Oval Upgrade - Maningrida	325,638	123,828
Special Community Assistance & Local Employment	293,391	-
Night Patrol	88,221	224,107
Roads to Recovery	79,973	-
ABA Funding – Warruwi Children’s Playground	70,102	-
Community and Home Support Program	39,367	47,741
Women’s Safe House - Upgrades	36,473	15,870
NT Remote Sports Program	36,048	10,036
Children and Schooling - Youth, Sport and Rec. Project	22,666	13,763
Seal Parking in front of Landfill Sorting Bays	22,342	-
Remote Indigenous Broadcasting Service	12,297	20,102
Outside School Hours Care (OSHC) - Warruwi	11,878	12,395
Domestic Family & Sexual Violence Programs	10,932	-
Furniture & Garden Beautification – Women’s Safe House	8,132	-
Safety and Wellbeing - Sport and Recreation	7,426	5,306
Boundless Possible Instagram Campaign	5,600	-
Warruwi and Minjilang Crèche	4,099	139,099
Worker & Wellbeing Fund	1,716	-
Hard Shade Cover Basketball Court - Maningrida	-	260,400

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

	2021	2020
	\$	\$
<b>13. CONDITIONS OVER GRANTS AND CONTRIBUTIONS (Cont.)</b>		
<u>Expended Grants and Contributions (cont.)</u>		
Amounts expended or returned during the current reporting period from revenues recognised in previous reporting periods (Cont).		
ABA Funding - Gunbalanya Youth Space Upgrade	-	192,191
SPG - Towards Rubbish Compactor – Gunbalanya	-	150,000
SPG - Towards purchase of Tilt Tray Loader - Gunbalanya	-	100,000
Solar Lighting – Maningrida	-	43,636
SPG - Solar Systems - Man. and Jab. Swimming Pools	-	42,190
Mural Painting – Minjilang	-	17,000
First Aid Room Upgrade - Maningrida Swimming Pool	-	4,153
Home Care Packages - Medicare subsidies	-	2,003
Safety and Wellbeing - Develop Suicide Strategy	-	665
Community Pride Project - Maningrida	-	422
<b>Total</b>	<b>2,126,636</b>	<b>1,757,217</b>

#### 14. INTEREST IN JOINT VENTURE ENTITIES

##### CouncilBiz

CouncilBiz was incorporated as a Local Government subsidiary on 10 June 2008 and commenced operations on 1 July 2008 providing administrative, ICT and Business Systems support services to the 8 member Councils. It is a Local Government subsidiary, created as part of the Northern Territory Local Government Reform Agenda, under the previous Local Government Act 2008 (now Local Government Act 2019) and Regulations.

Upon the incorporation of CouncilBiz, the Council made an initial funding contribution of \$50,000. Under the terms and conditions of CouncilBiz's Constitution, the debts and liabilities of CouncilBiz are guaranteed by the members in equal shares or on the basis of the formula agreed by the members. Upon the dissolution of CouncilBiz, the amount that remains after such dissolution and the settlement of all debts and liabilities shall be transferred to another organisation with a similar purpose as agreed to by the members with similar rules to CouncilBiz, such as prohibiting the distribution of assets and income to its members.

As the Council will not realise any returns from its \$50,000 funding contribution to CouncilBiz, this amount was expensed when it was incurred.





## West Arnhem Regional Council

### Notes to the Financial Statements for the year ended 30 June 2021

#### 15. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

##### Contingent Liabilities

Under the terms and conditions of the Constitution of CouncilBiz, the Council and other members have guaranteed the debts and liabilities of CouncilBiz. As at 30 June 2021, there are no indications that such obligations will eventuate and as such, no amounts have been recognised in the financial statements.

#### 16. FINANCIAL INSTRUMENTS

##### (a) Financial risk management objectives and policies

The Council's principal financial instruments comprise receivables, payables and cash and cash equivalents.

The Council manages its exposure to financial risks, in accordance with its policies. The objectives of the policies are to maximise the income to the Council whilst minimising the downside risk.

The Council's activities expose it to normal commercial financial risk. The main risks the Council is exposed to through its financial instruments are liquidity risk, credit risk, market risk and interest rate risk. Risks are considered to be low.

Primary responsibility for the identification and control of financial risks rests with the Councillors and Senior Management under the authority of the Council Councillors.

##### (b) Categories of financial instruments

###### (i) Financial assets

<u>Recognised Financial Instruments</u>	<u>Balance Sheet Notes</u>	<u>Accounting Policies</u>	<u>Terms and conditions</u>
Cash and cash equivalents	5	Details are set out in note 1(b).	Interest is earned at the bank's benchmark interest rate.
Loans and receivables	6	Trade Receivables are carried at nominal amounts due less any provision for doubtful debts. A provision for doubtful debts is recognised when collection of the full nominal amount is no longer probable.  Loans are measured at amortised cost subsequent to initial recognition, with any adjustments to the carrying amount going through the profit and loss.	Credit sales are normally on 30 day terms or other negotiated terms.  Loans are settled on negotiated terms.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 16. FINANCIAL INSTRUMENTS (Cont.)

##### (b) Categories of financial instruments (Cont.)

##### (ii) Financial liabilities

Recognised Financial Instruments	Balance Sheet Notes	Accounting Policies	Terms and conditions
Trade and other payables and Other Liabilities	9	Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.	Liabilities are normally settled on 30 day terms or other negotiated terms.

##### (c) Net fair value of financial assets and liabilities

Cash and cash equivalents: The carrying amount approximates fair value because of their short-term maturity.

Loans and receivables and trade and other payables: Their carrying amounts approximate fair value.

##### (d) Liquidity Risk

Liquidity risk arises from the financial liabilities of the Council and its subsequent ability to meet its obligations to repay its financial liabilities as and when they fall due.

The Council reduces its exposure to liquidity risk by monitoring its cash flows closely through rolling future cash flows and monitoring the ageing of receivables and payables.

The maturity of financial liabilities as at 30 June 2021 is as follows:

		Within 1 year \$	Total \$
<b>2021</b>	Trade and other payables	2,295,642	<b>2,295,642</b>
	Other Liabilities – Current (excluding Grants in Advance)	1,279,533	<b>1,279,533</b>
<b>2020</b>	Trade and other payables	1,218,105	<b>1,218,105</b>
	Other Liabilities – Current (excluding Grants in Advance)	443,588	<b>443,588</b>

##### (e) Credit Risk

Credit risk is the risk of financial loss to the Council if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Exposure to credit risk is monitored by management on an ongoing basis. The maximum exposure to credit risk, excluding the value of any collateral or other security, is limited to the total carrying value of financial assets, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 16. FINANCIAL INSTRUMENTS (Cont.)

##### (e) Credit Risk (Cont.)

The Council does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Council. The majority of the Council's debtors are government owned and funded entities and credit risk of the Council is low.

##### (f) Market Risk

Market risk is the risk that changes in market prices, such as interest rates and equity prices will affect the Council's income or the value of its holdings of financial instruments. The Council does not have any material market risk exposure.

##### (g) Interest Rate Risk

Interest rate risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Council is exposed to interest rate risk primarily from its cash surpluses invested in short term interest bearing deposits. The deposits are only made with reputable financial institutions with maturity dates generally being no more than 90 days.

As at balance date the Council had the following financial instruments exposed to variable interest rate risk:

<u>Financial Assets</u>	<u>2021</u> <u>\$</u>	<u>2020</u> <u>\$</u>
Cash at Bank and on Hand	2,236,398	1,071,315
Short Term Deposits	11,103,139	13,092,855

At balance sheet date the Council has not entered into any loans or other financial commitments that present exposure to interest rate risk. Credit cards are the only short term financial instrument used by the Council and balances are cleared at month end.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 16. FINANCIAL INSTRUMENTS (Cont.)

##### *Sensitivity analysis*

The table below details the interest rate sensitivity analysis of the Council at the reporting date holding all other variables constant. A 100 basis point change is deemed to be reasonably possible and is used when reporting interest rate risk.

	Impact on Profit Higher/(Lower)	Impact on Profit Higher/(Lower)
	2020 \$	2020 \$
Interest rate + 1.00%	133,395	141,642
Interest rate - 1.00%	(133,395)	(141,642)

The method used to arrive at the possible risk of 100 basis points was based on both statistical and non-statistical analysis. The statistical analysis has been based on the Council's cash rate for the past years. This information is then revised and adjusted for reasonableness under the current economic circumstances.

#### 17. RESERVES

The Council at its meeting held 10 June 2020 allocated funds of \$1,220,000 from accumulated surplus to the asset replacement reserve. These funds were allocated toward many different projects including replacement of plant, vehicles, roadworks, upgrade work to basketball court, and a disability Bus. At a later meeting held 16 December 2020, an additional \$3,126,884 was added to the reserve, for more projects. The second round of allocation was made toward a much more extensive upgrade to community assets, such as additional plant for bitumen spraying, Garbage Compactor, road works, staff house upgrades, loaders additional vehicles, office extension and building upgrades. This made the total allocation for the year \$4,346,884, while \$3,197,674 was expended on these projects during the year.

The movements of the reserve for the year ended 30 June 2021 are as follows:

OTHER RESERVES		Opening Balance \$	Transfer to Reserve \$	Transfer from Reserve \$	Closing Balance \$
2021	Assets Replacement Reserve	1,315,824	4,346,884	(3,197,674)	2,465,034
2020	Assets Replacement Reserve	522,682	2,340,741	(1,547,599)	1,315,824

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 18. JABIRU ASSETS

On 14 August 2019 the Commonwealth, the Northern Territory, Energy Resources Australia and Gundjeihmi Aboriginal Corporation signed a Memorandum of Understanding (MoU) that set out the shared intention and commitment of the above parties to work together to support the Jabiru township transition to a post-mining environment in the context of the scheduled closure of the Ranger Uranium Mine and the expiry of the corresponding Jabiru township head lease agreement in 2021.

On 1 July 2021 the Jabiru Township leasing transferred to the Gundjeihmi Aboriginal Corporation Jabiru Town. Past balance date, on 1 October 2021 Council entered into Sub Leases for the current ten Commercial Lots and four Residential lots in Jabiru. It is anticipated more residential sub leases will take place in the coming year. Terms of the leases are 10 plus 10 years for residential and 3 plus 2, and 20 plus 20 years for commercial sub leases. This gives Council comfort that it can continue to provide essential and other municipal services at similar levels to what it does currently to the township of Jabiru and its community, following the cessation of the head lease agreement on 30 June 2021. As such, it is expected that the Council will continue to have ownership and control over its assets situated in the township of Jabiru used to provide those services and consequently it has been determined that those assets are not impaired.

#### 19. RELATED PARTY DISCLOSURES

The related parties of the Council include:

- the key responsible persons because they have authority and responsibility for planning, directing and controlling the activities of the Council directly; and
- spouses, children and dependents who are close family members of the key responsible persons; and
- any entities controlled or jointly controlled by key responsible persons' or controlled or jointly controlled by their close family members.

##### Key Responsible Persons

Key responsible persons of the Council are those persons having authority and responsibility for planning, directing and controlling the activities of Council. These include the Councillors, Chief Executive Officer and Executive Management Team as listed in the table following.

##### (a) Responsible Persons

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

<b>Councillors</b>	Councillor (Mayor) Mathew Ryan	
	Councillor (Deputy Mayor) Anna Egerton	Resigned 31 December 2020
	Councillor (Deputy Mayor) Elizabeth Williams	Commenced as Deputy Mayor 01 January 2021
	Councillor James Marrawal	
	Councillor Davison Nawirridj	Passed away 6 April 2021
	Councillor Ralph Blyth	

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 19. RELATED PARTY DISCLOSURES (Cont.)

##### (a) Responsible Persons (Cont).

	Councillor Valda Bokmakarray	
	Councillor Otto Dann	
	Councillor Julius Don Kernan	
	Councillor Karl Srdinsek	
	Councillor Philip Wasaga	
	Councillor David Jones	
<b>Chief Executive Officer</b>	Daniel Findley	
<b>Executive Management</b>	Valentin Markez	(Resigned 15 January 2021)
	Brooke Darmanin	(Maternity leave since 20 February 2021)
	Chris Kelly	
	David Glover	(Promoted 16 January 2021)

##### (b) Remuneration of Responsible Persons

The aggregate compensation made to responsible persons and other members of key management personnel is set out below:

	2021 \$	2020 \$
Short term employee benefits	1,158,513	1,009,410
Post employment benefits	-	-
Other long term benefits	-	-
Termination benefits	-	-
<b>Total</b>	<b>1,518,513</b>	<b>1,009,410</b>

##### (c) Retirement Benefits

No retirement benefits have been made by the Council to a Responsible Person.

##### (d) Loans to Responsible Persons

No loans have been made, guaranteed or secured by the Council to a Responsible Person during the financial year ended 30 June 2021.

## West Arnhem Regional Council



### Notes to the Financial Statements for the year ended 30 June 2021

#### 19. RELATED PARTY DISCLOSURES (Cont.)

##### (e) Other Transactions

Transactions, other than remuneration payments and the reimbursement of approved expenses, were entered into by Council with Responsible Persons during the reporting year as below:

	2021 \$	2020 \$
Motor vehicle and housing benefits	49,916	32,264
<b>Total</b>	<b>49,916</b>	<b>32,264</b>

##### (f) Outstanding Amounts

Other than those relating to accrued salaries and provision for employee entitlements, there are no outstanding receivables or payables from / to the Council's key responsible persons as at 30 June 2021.

##### Other Related Parties

A family member of a council executive provided specialised consultancy services (procurement was a competitive Request for Quotation process) during the year. These services were provided on normal commercial terms & conditions. The total amount was \$48,620 (2020: nil). There are no outstanding balances at year end (2020: nil)

#### 20. AUDITORS' REMUNERATION

Amounts received or due and receivable by the auditors of West Arnhem Regional Council are as follows:

	2021 \$	2020 \$
Audit or review services	37,740	40,700
Other services	-	-
<b>Total</b>	<b>37,740</b>	<b>40,700</b>

#### 21. EVENTS SUBSEQUENT TO BALANCE DATE

During the year, the Council signed a Memorandum of Understanding to purchase the newsagency/Australia Post business at Jabiru from 1 July 2021 for total consideration of \$20,000 cash.

#### 22. ENTITY DETAILS

West Arnhem Regional Council ABN 45 065 336 873 is the regional council for the local government area of the West Arnhem Region, in the Northern Territory, Australia, established under the Local Government Act. Its principal activities are to deliver the usual services of a local council, as well as certain commercial activities. Its address is 13 Tasman Crescent, Jabiru NT 0886.

## WEST ARNHEM REGIONAL COUNCIL

### FOR THE MEETING 10 NOVEMBER 2021

<b>Agenda Reference:</b>	<b>13.3</b>
<b>Title:</b>	<b>Call for Nominations – Northern Territory Water Safety Advisory Council</b>
<b>File Reference:</b>	<b>974327</b>
<b>Author:</b>	<b>Doreen Alusa, Governance and Risk Advisor</b>

#### SUMMARY

The purpose of this paper is to request Council to nominate an Elected Member who may represent the Local Government Association of the Northern Territory (LGANT) on the Northern Territory Water Safety Advisory Council (NTWSAC).

#### BACKGROUND

The Northern Territory Water Safety Advisory Council performs the following key roles:

1. Provides advice to the Minister for Sport on water safety related matters;
2. Identifies gaps in existing provisions of water safety initiatives in relation to the services necessary for the prevention of drowning and near drowning in the Northern Territory;
3. Proactively develops and recommends solutions to emerging and ongoing issues; and
4. Develops and implement a Northern Territory Water Safety Strategy that focuses on water safety education, research and data collection and standards.

#### COMMENT

LGANT has requested Council to nominate an Elected Member who may receive a Ministerial appointment to the Northern Territory Water Safety Advisory Council. If appointed, the Elected Member will be expected to work with other representatives to provide LGANT with regular reports and an annual report for its Annual General Meeting in November of each year. The Elected Member will also be expected to provide LGANT with his or her details such as mobile phone number, email address, postal address and the council that they are a member of. For more information, please see the *Procedures for LGANT Representatives on Committees*, attached.

The nominations are due by Friday, 26 November 2021.

#### STATUTORY ENVIRONMENT

*Swimming Pool Safety Act 2004*

#### POLICY IMPLICATIONS

Code of Conduct (Elected, Local Authority and Council Committee Members) Policy.

#### FINANCIAL IMPLICATIONS

Not applicable at this time.



## STRATEGIC IMPLICATIONS

The participation of WARC's Elected Members in the Northern Territory Water Safety Advisory Council fulfils the objectives in goal 1 as outlined in the *Regional Plan and Budget 2021-2022*

GOAL 1 COMMUNITY ENGAGEMENT	
<i>Community members and stakeholders that are engaged in, connected to and participate in the affairs of the region.</i>	
Objective 1.1	Communication that engages the community.
Objective 1.2	Enthusiastic participation in civic and community events.
Objective 1.4	Strong governance and leadership.

## VOTING REQUIREMENTS

Simple majority.

### RECOMMENDATION:

**That the Committee nominates an Elected Member who may represent LGANT on the Northern Territory Water Safety Advisory Council.**

## ATTACHMENTS

- 1 Procedures for LGANT Representatives on Committees.pdf

# LOCAL GOVERNMENT ASSOCIATION OF THE NORTHERN TERRITORY



## PROCEDURES FOR LGANT REPRESENTATIVES ON COMMITTEES

LGANT representatives on committees are required to provide the Association with regular reports and an annual report for its Annual General Meeting in November of each year.

The Association also requires the minutes of each meeting attended to be emailed to the CEO's Personal Assistant, [elaine.mcleod@lgant.asn.au](mailto:elaine.mcleod@lgant.asn.au).

Representatives are required to supply the Association with contact details such as mobile phone number, email address, postal address and the council they are a member of.

The Association will supply information to nominees of committees, including their Terms of Reference.

If a LGANT representative resigns from a committee, he/she is requested to inform the Association in writing, by letter or email, so that an alternative representative can be nominated to the committee.

*The Association may remove its endorsement of a representative on a committee if that representative fails to deliver regular reports or misses meetings without just cause. It would then be up to the committee to decide whether or not the representative remains on that committee if the representative is without LGANT endorsement.*

## WEST ARNHEM REGIONAL COUNCIL

### FOR THE MEETING 10 NOVEMBER 2021

<b>Agenda Reference:</b>	<b>14.1</b>
<b>Title:</b>	<b>Closure to the Public for the Discussion of Confidential Items</b>
<b>File Reference:</b>	<b>974466</b>
<b>Author:</b>	<b>Doreen Alusa, Governance and Risk Advisor</b>

#### SUMMARY

Pursuant to section 99(2) of the *Local Government Act 2019* and clause 52 of the *Local Government (Administration) Regulations 2021*, the meeting is to be closed to the public to consider confidential matters.

#### STATUTORY ENVIRONMENT

Section 99(2) of the *Local Government Act 2019*

Clauses 51 and 52 of the *Local Government (Administration) Regulations 2021*

#### VOTING REQUIREMENTS

Simple majority.

#### RECOMMENDATION:

**That the Special Finance Committee approves the closure of the meeting to the public as confidential items are about to be discussed. The meeting is closed in accordance with clause 51(c) of the *Local Government (General) Regulations 2021* as the matters to be discussed include information that, if publicly disclosed, would be likely to cause commercial prejudice to, or confer an unfair commercial advantage on, any person; or (ii) prejudice the maintenance or administration of the law; or (iii) prejudice the security of the council, its members or staff; or (iv) subject to subregulation (3) – prejudice the interests of the council or some other person.**

**WEST ARNHEM REGIONAL COUNCIL**  
**FOR THE SPECIAL FINANCE COMMITTEE MEETING**

**10 NOVEMBER 2021**

**EXCLUSION OF THE PUBLIC**

The information is classed as confidential under section 99(2) of the *Local Government Act 2019* clause 51 of the *Local Government (Administration) Regulations 2021*.

**WEST ARNHEM REGIONAL COUNCIL  
FOR THE SPECIAL FINANCE COMMITTEE MEETING**

**10 NOVEMBER 2021**

**RE-ADMITTANCE OF THE PUBLIC**