



WEST ARNHEM



REGIONAL COUNCIL

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

WEDNESDAY, 9 FEBRUARY 2022



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, 9 February 2022 at 9:00 am.

Daniel Findley
Chief Executive Officer

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	ACKNOWLEDGEMENT OF TRADITIONAL OWNERS	
2	PERSONS PRESENT	
3	APOLOGIES	
3.1	Apologies and Leave of Absence	5
4	ABSENT WITHOUT NOTICE	
4.1	Absent without Notice	6
5	ACCEPTANCE OF AGENDA	
5.1	Acceptance of Agenda	7
6	DECLARATION OF INTEREST OF MEMBERS OR STAFF	
6.1	Disclosure of Interest of Members or Staff	8
7	CONFIRMATION OF PREVIOUS MINUTES	
7.1	Confirmation of Previous Minutes - Special Finance Committee Meeting held on 19 January 2022	9
8	CHIEF EXECUTIVE OFFICER'S REPORTS <i>Nil</i>	
9	CORPORATE SERVICES REPORTS	
9.1	Finance Report for the period ended 31st December 2021	17
10	TECHNICAL SERVICES REPORTS	
10.1	Purchase of Landfill Machine - Maningrida.....	83
11	COMMITTEE AND LOCAL AUTHORITY REPORTS <i>Nil</i>	
12	ELECTED MEMBER QUESTIONS WITH OR WITHOUT NOTICE <i>Nil</i>	
13	GENERAL ITEMS <i>Nil</i>	
14	PROCEDURAL MOTIONS	
14.1	Closure to the Public for the Discussion of Confidential Items	86
15	CONFIDENTIAL ITEMS	
The information in this section of the agenda is classed as confidential under section 99(2) of the <i>Local Government Act 2019</i> and clause 51 of the <i>Local Government (Administration) Regulations 2021</i>.		
1.1	Confirmation of Previous Minutes – Confidential Minutes of the Special Finance Committee Meeting held on 19 January 2022	4
	The report will be dealt with under Section 99(2) of the <i>Local Government Act 2019</i> and Clause 51(e) of the <i>Local Government (General) Regulations 2021</i> . 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 interest.	
2.2	Disclosure of Confidential Resolutions and Re-admittance of the Public.....	9

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 9 FEBRUARY 2022

Agenda Reference:	3.1
Title:	Apologies and Leave of Absence
File Reference:	991099
Author:	Doreen Alusa, Governance and Risk Advisor

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 9 February 2022.

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 Committee receives and notes Elected Member apologies and/or requests for leave of absence for the Special Finance Committee meeting held on 9 February 2022.

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 9 FEBRUARY 2022

Agenda Reference:	4.1
Title:	Absent without Notice
File Reference:	991100
Author:	Doreen Alusa, Governance and Risk Advisor

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 9 February 2022.

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 9 February 2022.

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 9 FEBRUARY 2022

Agenda Reference:	5.1
Title:	Acceptance of Agenda
File Reference:	991101
Author:	Doreen Alusa, Governance and Risk Advisor

SUMMARY

Agenda papers are presented for acceptance at the Special Finance Committee meeting held on 9 February 2022.

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 9 February 2022 as circulated be received for consideration at the meeting.

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 9 FEBRUARY 2022

Agenda Reference:	6.1
Title:	Disclosure of Interest of Members or Staff
File Reference:	991102
Author:	Doreen Alusa, Governance and Risk Advisor

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 9 February 2022.

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 9 FEBRUARY 2022

Agenda Reference:	7.1
Title:	Confirmation of Previous Minutes - Special Finance Committee Meeting held on 19 January 2022
File Reference:	991103
Author:	Doreen Alusa, Governance and Risk Advisor

SUMMARY

Minutes of the 19 January 2022 Special Finance Committee meeting are submitted to Council for confirmation that those minutes are a true and correct record of the meeting.

BACKGROUND

Not applicable.

COMMENT

Not applicable.

STATUTORY ENVIRONMENT

Sections 101 and 102 *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.

FINANCIAL IMPLICATIONS

Not applicable.

STRATEGIC IMPLICATIONS

The confirmation of previous minutes meets the following performance objectives outlined in goal 2 of the *Regional Plan and Budget 2021-2022*:

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 2.3	Storage and retrieval of records processes which support efficient administration.
Objective 2.4	Planning and reporting that informs Council's decision-making processes.
Objective 2.6	The minimisation of risks associated with the operations of Council.

VOTING REQUIREMENTS

Simple majority.

RECOMMENDATION:

That the minutes of the 19 January 2022 Special Finance meeting are confirmed as a true and correct record of the meeting.

ATTACHMENTS

- 1 2022.01.19 Special Finance Committee Meeting Minutes.pdf



Minutes of the West Arnhem Regional Council Special Finance Committee Meeting
 Wednesday, 19 January 2022 at 10:00 am
 Council Chambers, Jabiru

Chairperson Matthew Ryan declared the meeting open at 10:08 am, welcomed all in attendance and acknowledged the Traditional Owners.

ELECTED MEMBERS PRESENT

Chairperson	Matthew Ryan (Mayor) (videoconference)
Deputy Mayor	Elizabeth Williams
Councillor	Jacqueline Phillips (videoconference)
Councillor	Catherine Ralph
Councillor	Donna Nadjamerrek (videoconference)

STAFF PRESENT

Chief Executive Officer	Daniel Findley
Executive Assistant to the Mayor and CEO	Charlotte Meneer
Chief Operations Officer (Acting)	Jesse Evans (videoconference)
Finance Manager	Andrew Shaw
Governance and Risk Advisor	Doreen Alusa (videoconference)
Director Organizational Growth	Kim Sutton (videoconference)

APOLOGIES**3.1 APOLOGIES AND LEAVE OF ABSENCE**

The Committee considered apologies and leave of absence.

The Committee did not receive Elected Member apologies and/or requests for leave of absence for the Special Finance Committee meeting held on 19 January 2022.

ABSENT WITHOUT NOTICE**4.1 ABSENT WITHOUT NOTICE**

The Committee considered absences without notice.

The Committee noted that no Elected Member were absent without notice for the Special Finance Committee meeting held on 19 January 2022.

ACCEPTANCE OF AGENDA**5.1 ACCEPTANCE OF AGENDA**

The Committee considered acceptance of the agenda.

**SFC1/2022 RESOLVED:
On the motion of Mayor Matthew Ryan
Seconded Deputy Mayor Elizabeth Williams**

The agenda papers for the Special Finance Committee meeting held on 19 January 2022 as circulated were received for consideration at the meeting.

CARRIED

DECLARATION OF INTEREST OF MEMBERS OR STAFF**6.1 DISCLOSURE OF INTEREST OF MEMBERS OR STAFF**

The Committee considered the disclosure of interest of elected members or staff.

The Special Finance Committee received and recorded a declaration of interest from Councillor Phillips for agenda item number 13.1 entitled Professional Development Training - Councillor Jacqueline Phillips for the meeting held on 19 January 2022.

CONFIRMATION OF PREVIOUS MINUTES**7.1 CONFIRMATION OF PREVIOUS MINUTES - SPECIAL FINANCE COMMITTEE MEETING HELD ON 10 NOVEMBER 2021**

The Committee considered the confirmation of previous minutes for the Special Finance Committee meeting held on 10 November 2021.

SFC2/2022 RESOLVED:

**On the motion of Councillor Jacqueline Phillips
Seconded Deputy Mayor Elizabeth Williams**

The minutes of the 10 November 2021 Special Finance meeting were confirmed as a true and correct record of the meeting.

CARRIED**CHIEF EXECUTIVE OFFICER'S REPORTS****8.1 CEO ANNUAL LEAVE AND APPOINTMENT OF ACTING CEO**

The Committee considered a report on the CEO's annual leave and appointment of an acting CEO.

The Special Finance Committee noted that:

- **The CEO will be on annual leave from 16 March 2022 to 28 April 2022; and**
- **The Director Organizational Growth will be acting in the position of CEO from 16 March 2022 to 28 April 2022.**

Minute note: Councillor Nadjamerrek joined the meeting at 10:12 am.

CORPORATE SERVICES REPORTS**9.1 FINANCE REPORT FOR THE PERIOD ENDED 30TH NOVEMBER 2021**

The Committee considered the finance report for the period ended 30th November 2021.

SFC3/2022 RESOLVED:

**On the motion of Deputy Mayor Elizabeth Williams
Seconded Councillor Jacqueline Phillips**

The Special Finance Committee approved the financial report for the period ended 30th November 2021.

CARRIED

9.2 WEST ARNHEM REGIONAL COUNCIL - REVISED OPERATIONAL AND CAPITAL BUDGET 2021-22

The Committee considered West Arnhem Regional Council's revised Operational and Capital Budget 2021-22.

SFC4/2022 RESOLVED:

**On the motion of Deputy Mayor Elizabeth Williams
Seconded Councillor Catherine Ralph**

The Special Finance Committee adopted the revised Operating and Capital Budget for 2021-22 as per Section 203(2) of the *Local Government Act 2019*.

CARRIED

TECHNICAL SERVICES REPORTS

10.1 DISPOSAL OF SURPLUS FLEET ASSETS

The Committee considered the disposal of surplus fleet assets.

SFC5/2022 RESOLVED:

**On the motion of Deputy Mayor Elizabeth Williams
Seconded Councillor Jacqueline Phillips**

The Special Finance Committee received and noted the report, and approved the sale via auction of the following vehicles and plant:

- 1. 2013 Isuzu DMax utility - Jabiru**
- 2. 2015 SANY SMG200 grader - Maningrida**

CARRIED

Minute note: Councillor Phillips left the meeting at 10:40 am to allow the Committee to consider her application for funding to undertake professional development training. She re-joined the meeting at 10:44 am.

GENERAL ITEMS

13.1 PROFESSIONAL DEVELOPMENT TRAINING - COUNCILLOR JACQUELINE PHILLIPS

The Committee considered a report on Professional Development Training for Councillor Jacqueline Phillips.

SFC6/2022 RESOLVED:

**On the motion of Mayor Matthew Ryan
Seconded Deputy Mayor Elizabeth Williams**

The Special Finance Committee noted and approved payment of \$1,599.78 from Councillor Phillips' 2021-2022 professional development allowance so that she can undertake a Certificate IV in Training and Assessment at Alana Kaye College.

CARRIED

PROCEDURAL MOTIONS**14.1 CLOSURE TO THE PUBLIC FOR THE DISCUSSION OF CONFIDENTIAL ITEMS**

The Committee considered the closure of the meeting to the public for the discussion of confidential items.

SFC7/2022 RESOLVED:

**On the motion of Mayor Matthew Ryan
Seconded Councillor Catherine Ralph**

The Special Finance Committee approved the closure of the meeting to the public as confidential items were about to be discussed. The meeting closed in accordance with clause 51(c) of the *Local Government (General) Regulations 2021* as the matters to be discussed included 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.

CARRIED

CONFIDENTIAL ITEMS

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*.

15.3 DISCLOSURE OF CONFIDENTIAL RESOLUTIONS AND RE-ADMITTANCE OF THE PUBLIC

The Committee considered the disclosure of confidential resolutions and re-admittance of the public.

SFC10/2022 RESOLVED:

**On the motion of Councillor Donna Nadjamerrek
Seconded Councillor Jacqueline Phillips**

The Special Finance Committee opened the meeting to the public after the discussion of confidential items, and approved to disclose selected resolutions from the confidential section of this meeting in the non-confidential meeting minutes.

CARRIED

15.1 CONFIRMATION OF PREVIOUS MINUTES - CONFIDENTIAL SPECIAL FINANCE MEETING HELD ON 10 NOVEMBER 2021

The Committee considered the confirmation of previous minutes for the confidential Special Finance meeting held on 10 November 2021.

SFC8/2022 RESOLVED:

**On the motion of Mayor Matthew Ryan
Seconded Deputy Mayor Elizabeth Williams**

The Committee noted the confidential minutes of the 10 November 2021 Special Finance Committee meeting and adopted the resolutions contained therein.

CARRIED**15.2 WEST ARNHEM REGIONAL COUNCIL - COMMERCIAL REVISED BUDGET 2021-22**

The Committee considered West Arnhem Regional Council's Commercial Revised Budget 2021-22.

SFC9/2022 RESOLVED:

**On the motion of Deputy Mayor Elizabeth Williams
Seconded Councillor Jacqueline Phillips**

The Committee adopted the Revised Operating and Capital Commercial Budget 2021-22.

CARRIED**NEXT MEETING**

The next meeting is scheduled to take place on Wednesday, 9 March 2022.

MEETING DECLARED CLOSED

Chairperson Matthew Ryan declared the meeting closed at 10:56 am.

This page and the preceding pages are the minutes of the Special Finance Committee meeting held on Wednesday, 19 January 2022.

 Chairperson

 Date Confirmed

 West Arnhem Regional Council

 - 6 -

 Special Finance Committee Meeting
 Wednesday, 19 January 2022

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 9 FEBRUARY 2022

Agenda Reference:	9.1
Title:	Finance Report for the period ended 31st December 2021
File Reference:	988493
Author:	Michael Connell, Accountant; Andrew Shaw, Finance Manager

SUMMARY

The purpose of this report is to provide the Special Finance Committee with the Financial Management Report for the period ended 31st December 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.

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 and;
- c) Key indicators of financial health: Our Working capital, cash flows and restricted assets.

Actual vs Budget Comparison-Operational (slide 3)

This consolidated Financial Management Report relates to the first six months of the 2021-22 financial year and utilises Council's second approved budget, called Budget R. The revised budget was presented and approved at the Special Finance Committee meeting, held 19th January 2022.

Total revenue

Total revenue increased \$3.76m in December to \$25.5m year-to-date (YTD), and is made up of operational revenue of \$21.52m and capital income of \$3.98m.

Operational revenue

The main sources of Council operational revenue is derived from:

- (a) Income rates and charges - \$3.12m.
- (b) Income Operating Grants - \$11.1m, which consists of Brought Forward (B/F) Operational Grants, \$3.8m and current income allocation grants of \$7.3m.
- (c) Income (Internal) allocation - \$3.07m.
This covers internal income recovery across: staff housing, worker's compensation, vehicle, plant and equipment, information technology, printing, fuel, food purchases, internal labour works and contract administration and;
- (d) Income Agency and Commercial Services - \$3.61m. Some of which include:
 - Contract fee income - \$2.03m (mainly from Commercial Services).
 - Service fee income - \$786k and;
 - Sales income - \$479k

Operational expenditure

Total Council operational expenditure YTD increased \$3.08m from \$13.99m in November to \$17.07m in December.

Employee expenses overall, (account category 71) are over the YTD budget of \$9.9m by \$353k, mainly in salary-related expenses.

Actual vs Budget Comparison – Capital (slide 4)

Income from capital grants and contributions is \$3.98m and consists of:

- Current capital reserve allocations from the 2021-22 budget of \$458k.
- B/F capital grants to complete works of \$605k.
- Current capital grants income allocation of \$452k and;
- B/F capital reserve funds to complete projects of \$2.47m.

Total Capital expenditure YTD is \$2.81m and includes: buildings \$548k, infrastructure \$1.1m, vehicles \$126k, plant and equipment \$476k and roads \$561k. It also includes the write off Asset Expense of \$123k from October related to Plant and Equipment - a Wheel Loader from Warruwi.

Assets, once ready for use are financially “commissioned”. Council’s total value of commissioned assets YTD to December 2021 is \$2.02m. While Assets still “in progress” and not as yet completed, total \$4.25m.

MANAGEMENT REPORT-RESULTS FOR THE PERIOD DECEMBER 2021

A summary of Total Council comparative income and expenditure follows:



Actuals v Budget by Reporting Group

as at 31 Dec 2021

Description	TOTAL COUNCIL					Annual Budget	Progress
	Actuals YTD	Budget YTD	Variance	%			
Operational Revenue							
61 - Income Rates and Charges	3,115,836	3,121,895	(6,059)	(0%)	6,243,790	50%	
62 - Income Council Fees and Charges	187,622	182,079	5,543	3%	363,595	52%	
63 - Income Operating Grants	11,104,580	11,144,496	(39,916)	(0%)	18,365,814	60%	
64 - Income Investments	13,032	9,605	3,427	36%	19,210	68%	
65 - Income Allocation	3,067,917	3,123,615	(55,698)	(2%)	6,199,351	49%	
66 - Other Income	419,667	361,954	57,714	16%	402,334	100%+	
67 - Income Agency and Commercial Services	3,607,666	3,696,729	(89,063)	(2%)	7,592,877	48%	
Total Operational Revenue	21,516,321	21,640,373	(124,052)	(1%)	39,186,971	55%	
Operational Expenditure							
71 - Employee Expenses	10,253,610	9,900,561	353,048	4%	19,678,867	52%	
72 - Contract and Material Expenses	3,093,694	3,604,559	(510,866)	(14%)	9,293,154	33%	
73 - Finance Expenses	6,404	6,853	(449)	(7%)	13,706	47%	
74 - Travel, Freight and Accom Expenses	415,524	433,317	(17,793)	(4%)	899,833	46%	
76 - Fuel, Utilities & Communication	1,091,106	1,069,689	21,418	2%	2,139,480	51%	
79 - Other Expenses	2,212,188	2,172,648	39,540	2%	4,380,060	51%	
Total Operational Expenditure	17,072,526	17,187,627	(115,101)	(1%)	36,405,100	47%	
Total Operational Surplus / (Deficit)	4,443,795	4,452,746	(8,951)	(0%)	2,781,872	100%+	
Capital Income							
68 - Income Capital Grants and Contributions	3,979,712	4,039,066	(59,354)	(1%)	4,383,600	91%	
69 - Proceeds from Sale of Assets	372	177,500	(177,128)	(100%)	355,000	0%	
Total Capital Income	3,980,084	4,216,566	(236,482)	(6%)	4,738,600	84%	
Capital Expense							
33 - Capital Expenditure	2,810,070	5,046,528	(2,236,458)	(44%)	7,361,056	38%	
77 - Write Off Asset Expense	123,416	123,416	-	-	123,416	100%	
78 - Cost of Assets Sold	-	18,000	(18,000)	(100%)	36,000	0%	
Total Capital Expense	2,933,486	5,187,944	(2,254,458)	(43%)	7,520,472	39%	
Total Capital Surplus / (Deficit)	1,046,598	(971,378)	2,017,975	100%+	(2,781,872)	0%	
Net Surplus / (Deficit)	5,490,392	3,481,368	2,009,024	58%	0	100%+	

The Management Report total surplus of \$5,490,392 above is reconciled to the loss of -\$1,167,082 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

Total Surplus / (Deficit)	<u>5,490,392</u>
Add Grant Accounts (Cash basis)	
6311 Operating Grant Income Australian Govt	2,234,287
6312 Operating Grant Income Territory Govt	5,452,188
6319 Operating Grant Income Other	89,340
6811 Capital Grant Income Australian Govt	406,180
6812 Capital Grant Income Territory Govt	148,800
6813 Capital Grant Income Other	-
	<u>8,330,795</u>
Deduct Depreciation Accounts	
7511 Depreciation Expense Buildings	(957,464)
7512 Depreciation Expense Infrastructure	(792,924)
7513 Depreciation Expense Plant	(477,941)
7515 Depreciation Expense Furniture and Fittings	(8,285)
7516 Depreciation Expense Vehicles	(188,608)
7518 Depreciation Expense - Leasehold Land	(80,752)
7519 Depreciation Expense Roads	(208,073)
	<u>(2,714,047)</u>
	<u>5,616,748</u>
Deduct Allocations for Reserve and Grants	
6391 Carried Forward Operational Grants	(3,800,152)
6393 Income Allocation Operational Grants	(7,304,428)
6871 Capital reserve Allocation	(457,999)
6891 Carried Forward Capital Grants	(604,699)
6893 Income Allocation Capital Grants	(451,980)
6895 Brought Forward Capital Reserve balance	(2,465,034)
	<u>(15,084,292)</u>
Add Capital Work In Progress Accounts	
3321 Capital Expense Purchase Buildings	-
3322 Capital Expense Construct Buildings	548,421
3331 Capital Expenses Purchase/Construct Infrastructure	-
3332 Capital Expense Upgrade Infrastructure	1,098,875
3341 Capital Expense Purchase Vehicles	126,110
3352 Capital Expenses Upgrade Plant and Equipment	-
3361 Capital Purchase Furniture Fittings and Office Equipment	-
3371 Capital Expense Purchase Plant	475,858
3382 Capital Expense Construct/Upgrade Roads	560,806
	<u>2,810,070</u>
	<u>(12,274,222)</u>
Reconciled to Profit and Loss Statement	<u>(1,167,082)</u>

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 YTD is \$9.39m and over budget by \$175k.

Income YTD from rates and charges (general, sewerage and water, domestic waste and animal control) is \$3.12m and income operating grants (current allocations) are \$3.13m Total operational expenditure is \$10.26m and above budget by \$529k. Employee expenses overall, are over the YTD budget by \$452k, mainly due to salary-related expenses.

Capital income YTD includes proceeds from motor vehicle sales of \$372. Capital expenditure includes buildings \$5k and infrastructure \$15k.

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



Actuals v Budget by Reporting Group

as at 31 Dec 2021

Description	CORE SERVICES UNTIED				Annual Budget	Progress
	Actuals YTD	Budget YTD	Variance	%		
Operational Revenue						
61 - Income Rates and Charges	3,115,836	3,121,895	(6,059)	(0%)	6,243,790	50%
62 - Income Council Fees and Charges	118,023	114,353	3,670	3%	228,290	52%
63 - Income Operating Grants	3,130,841	3,130,841	-	-	6,261,681	50%
64 - Income Investments	13,032	9,605	3,427	36%	19,210	68%
65 - Income Allocation	2,705,152	2,568,841	136,311	5%	5,089,802	53%
66 - Other Income	232,048	174,332	57,716	33%	199,632	100%+
67 - Income Agency and Commercial Serv	74,606	94,630	(20,024)	(21%)	186,762	40%
Total Operational Revenue	9,389,537	9,214,496	175,041	2%	18,229,166	52%
Operational Expenditure						
71 - Employee Expenses	6,379,648	5,928,116	451,532	8%	11,769,785	54%
72 - Contract and Material Expenses	1,460,851	1,395,965	64,886	5%	2,792,157	52%
73 - Finance Expenses	3,468	3,203	265	8%	6,406	54%
74 - Travel, Freight and Accom Expenses	311,992	311,670	322	0%	622,828	50%
76 - Fuel, Utilities & Communication	862,835	829,325	33,510	4%	1,657,506	52%
79 - Other Expenses	1,243,122	1,264,913	(21,792)	(2%)	2,449,587	51%
Total Operational Expenditure	10,261,915	9,733,191	528,724	5%	19,298,269	53%
Total Operational Surplus / (Deficit)	(872,378)	(518,695)	(353,683)	(68%)	(1,069,102)	82%
Capital Income						
68 - Income Capital Grants and Contribution	-	-	-	-	-	0%
69 - Proceeds from Sale of Assets	372	177,500	(177,128)	(100%)	355,000	0%
Total Capital Income	372	177,500	(177,128)	(100%)	355,000	0%
Capital Expense						
33 - Capital Expenditure	19,369	25,202	(5,833)	(23%)	25,202	77%
77 - Write Off Asset Expense	123,416	123,416	-	-	123,416	100%
78 - Cost of Assets Sold	-	18,000	(18,000)	(100%)	36,000	0%
Total Capital Expense	142,785	166,618	(23,833)	(14%)	184,618	77%
Total Capital Surplus / (Deficit)	(142,413)	10,882	(153,295)	(100%)+	170,382	0%
Net Surplus / (Deficit)	(1,014,791)	(507,813)	(506,978)	(100%)	(898,720)	100%+

CORE SERVICES – TIED FUNDING

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

Total operational revenue is primarily made up of current grant income allocations of \$1.83m and B/F operational grant balances from 2020-21 of \$2.50m to complete projects. This includes mainly:

- 2178-Local Authorities Community Project Income \$1.63m.
- 2330-Local Roads and Community Infrastructure Program (LRCI Phase 1&2 Malabam Road Maningrida) \$694k and;
- Various projects: Commonwealth Jabiru Beautification and NT Gov-Place-making Initiatives projects, combined B/F balances of \$323k.

Total operational expenditure YTD is \$768k and under budget by \$180k. Employee expenses overall are over by \$20k. Materials are under by \$211k as some projects are yet to incur expenditure.

Capital income consists of the B/F capital grants balances from 2020-21 of \$587k and current income allocations of \$349k. Capital expenditure covers buildings \$157k, infrastructure \$811k, plant and equipment \$69k and roads \$488k.

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



Actuals v Budget by Reporting Group

as at 31 Dec 2021

Description	CORE SERVICES TIED					
	Actuals YTD	Budget YTD	Variance	%	Annual Budget	Progress
Operational Revenue						
61 - Income Rates and Charges	-	-	-	-	-	0%
62 - Income Council Fees and Charges	-	180	(180)	(100%)	360	0%
63 - Income Operating Grants	4,329,263	4,349,386	(20,123)	(0%)	6,100,377	71%
64 - Income Investments	-	-	-	-	-	0%
65 - Income Allocation	1,636	-	1,636	100%	-	100%
66 - Other Income	166,238	166,238	-	-	166,238	100%
67 - Income Agency and Commercial Serv	-	-	-	-	-	0%
Total Operational Revenue	4,497,137	4,515,804	(18,666)	(0%)	6,266,974	72%
Operational Expenditure						
71 - Employee Expenses	469,207	449,693	19,515	4%	913,925	51%
72 - Contract and Material Expenses	314,468	525,781	(211,313)	(40%)	2,877,313	11%
73 - Finance Expenses	-	-	-	-	-	0%
74 - Travel, Freight and Accom Expenses	(23,017)	(34,520)	11,503	33%	(33,513)	69%
76 - Fuel, Utilities & Communication	6,228	5,655	573	10%	11,310	55%
79 - Other Expenses	1,517	1,952	(435)	(22%)	2,373	64%
Total Operational Expenditure	768,404	948,561	(180,157)	(19%)	3,771,408	20%
Total Operational Surplus / (Deficit)	3,728,733	3,567,242	161,491	5%	2,495,567	100%+
Capital Income						
68 - Income Capital Grants and Contribution	936,311	931,865	4,446	0%	1,276,399	73%
69 - Proceeds from Sale of Assets	-	-	-	-	-	0%
Total Capital Income	936,311	931,865	4,446	0%	1,276,399	73%
Capital Expense						
33 - Capital Expenditure	1,524,933	1,840,966	(316,033)	(17%)	3,929,892	39%
77 - Write Off Asset Expense	-	-	-	-	-	0%
78 - Cost of Assets Sold	-	-	-	-	-	0%
Total Capital Expense	1,524,933	1,840,966	(316,033)	(17%)	3,929,892	39%
Total Capital Surplus / (Deficit)	(588,621)	(909,100)	320,479	35%	(2,653,493)	22%
Net Surplus / (Deficit)	3,140,112	2,658,142	481,970	18%	(157,926)	0%

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 contract, 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 \$3.53m and primarily comes from Income Agency and Commercial Services, \$3.39m. Some of which include:

- (a) 6723-Sales Income \$428k.
- (b) 6724-Service Fee Income \$730k and;
- (c) 6725-Contract Fee Income of \$2.03m (of which, approximately \$1m comes from managing essential services such as electricity and water).

Total operational expenditure YTD is \$2.99m and under budget by \$50k. Capital activity is nil for this reporting group.

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



Actuals v Budget by Reporting Group

as at 31 Dec 2021

COMMERCIAL SERVICES						
Description	Actuals YTD	Budget YTD	Variance	%	Annual Budget	Progress
Operational Revenue						
61 - Income Rates and Charges	-	-	-	-	-	0%
62 - Income Council Fees and Charges	69,599	67,545	2,053	3%	134,945	52%
63 - Income Operating Grants	21,000	21,000	-	-	42,000	50%
64 - Income Investments	-	-	-	-	-	0%
65 - Income Allocation	73,027	92,770	(19,743)	(21%)	185,541	39%
66 - Other Income	1,381	1,384	(2)	(0%)	1,464	94%
67 - Income Agency and Commercial Serv	3,387,449	3,427,499	(40,051)	(1%)	7,056,916	48%
Total Operational Revenue	3,552,455	3,610,199	(57,743)	(2%)	7,420,865	48%
Operational Expenditure						
71 - Employee Expenses	1,497,366	1,530,370	(33,004)	(2%)	3,029,529	49%
72 - Contract and Material Expenses	761,751	823,511	(61,760)	(7%)	1,902,582	40%
73 - Finance Expenses	2,936	3,650	(714)	(20%)	7,300	40%
74 - Travel, Freight and Accom Expenses	67,428	76,724	(9,297)	(12%)	153,194	44%
76 - Fuel, Utilities & Communication	98,439	103,964	(5,525)	(5%)	209,175	47%
79 - Other Expenses	549,387	489,556	59,831	12%	997,338	55%
Total Operational Expenditure	2,977,307	3,027,776	(50,469)	(2%)	6,299,118	47%
Total Operational Surplus / (Deficit)	575,148	582,423	(7,275)	(1%)	1,121,747	51%
Capital Income						
68 - Income Capital Grants and Contribution	-	-	-	-	-	0%
69 - Proceeds from Sale of Assets	-	-	-	-	-	0%
Total Capital Income	-	-	-	-	-	0%
Capital Expense						
33 - Capital Expenditure	-	-	-	-	-	0%
77 - Write Off Asset Expense	-	-	-	-	-	0%
78 - Cost of Assets Sold	-	-	-	-	-	0%
Total Capital Expense	-	-	-	-	-	0%
Total Capital Surplus / (Deficit)	-	-	-	-	-	0%
Net Surplus / (Deficit)	575,148	582,423	(7,275)	(1%)	1,121,747	51%

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 \$4.08m and consists mainly from:

- B/F operational grants balances from 2020-21 of \$1.30m to complete projects.
- Current income operating grant allocations of \$2.32m and;
- Some apprenticeship subsidies and service fee revenue.

Total operational expenditure is \$3.05m YTD and under budget by \$425k. Contract and Material Expenses overall, are under by \$312k, mainly in contractor expenses.

Capital income consists of the B/F capital grants balances from 2020-21 of \$17k and current income allocation, capital grants of \$103k. Capital expenditure includes: buildings \$35k, infrastructure \$115k and motor vehicles \$62k.

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



Actuals v Budget by Reporting Group

as at 31 Dec 2021

COMMUNITY SERVICES						
Description	Actuals YTD	Budget YTD	Variance	%	Annual Budget	Progress
Operational Revenue						
61 - Income Rates and Charges	-	-	-	-	-	0%
62 - Income Council Fees and Charges	-	-	-	-	-	0%
63 - Income Operating Grants	3,623,476	3,643,270	(19,794)	(1%)	5,961,757	61%
64 - Income Investments	-	-	-	-	-	0%
65 - Income Allocation	288,102	462,004	(173,902)	(38%)	924,009	31%
66 - Other Income	20,000	20,000	-	-	35,000	57%
67 - Income Agency and Commercial Serv	145,612	174,600	(28,988)	(17%)	349,200	42%
Total Operational Revenue	4,077,191	4,299,874	(222,684)	(5%)	7,269,966	56%
Operational Expenditure						
71 - Employee Expenses	1,907,388	1,992,382	(84,994)	(4%)	3,965,629	48%
72 - Contract and Material Expenses	546,538	858,944	(312,406)	(36%)	1,720,744	32%
73 - Finance Expenses	-	-	-	-	-	0%
74 - Travel, Freight and Accom Expenses	56,105	78,259	(22,154)	(28%)	156,140	36%
76 - Fuel, Utilities & Communication	123,604	130,745	(7,140)	(5%)	261,489	47%
79 - Other Expenses	414,751	412,788	1,962	0%	927,322	45%
Total Operational Expenditure	3,048,387	3,473,118	(424,731)	(12%)	7,031,325	43%
Total Operational Surplus / (Deficit)	1,028,804	826,756	202,047	24%	238,641	100%+
Capital Income						
68 - Income Capital Grants and Contribution	120,367	182,167	(61,800)	(34%)	182,167	66%
69 - Proceeds from Sale of Assets	-	-	-	-	-	0%
Total Capital Income	120,367	182,167	(61,800)	(34%)	182,167	66%
Capital Expense						
33 - Capital Expenditure	212,382	277,227	(64,845)	(23%)	485,909	44%
77 - Write Off Asset Expense	-	-	-	-	-	0%
78 - Cost of Assets Sold	-	-	-	-	-	0%
Total Capital Expense	212,382	277,227	(64,845)	(23%)	485,909	44%
Total Capital Surplus / (Deficit)	(92,014)	(95,060)	3,045	3%	(303,742)	30%
Net Surplus / (Deficit)	936,789	731,696	205,093	28%	(65,101)	0%

Statement of Working Capital (slide 6-8)

Total current assets decreased by $-\$1.84\text{m}$ from $\$7.52\text{m}$ in November to $\$5.68\text{m}$ in December. The movement of the closing balances in current asset items are illustrated in the table below. The decrease in cash and cash equivalents of $-\$1.46\text{m}$ is the result of the overall difference between the movements (from November to December) in respect of:

- (a) A decrease in Total cash and investments of $-\$1.35\text{m}$ and;
- (b) An increase in the total movement in restricted cash (internal and external) of $\$109\text{k}$, which includes the effect of reflecting the revised budget from 1 December 2021.

Total current liabilities decreased by $-\$913\text{k}$ from $\$7.03\text{m}$ in November to $\$6.12\text{m}$ in December. The movement of the closing balances (from November to December) in current liability items are also illustrated in the table below. Trade and other payables decreased by $-\$798\text{k}$ and other liabilities decreased by $-\$144\text{k}$. This comes from the movements occurring in the liability for rates income in advance (account 2511).

Council's net working capital (Total current assets less Total current liabilities) decreased from $\$495\text{k}$ in November down to $-\$437\text{k}$ in December. This is the net result of the movements discussed above. This movement has resulted in the current ratio decreasing from 1.07 to 0.93. This is demonstrated in the bar graph presentation slides.

	NOV	DEC	Movement	%
CURRENT ASSETS				
Cash and cash equivalents	4,436,837	2,974,562	$-\$1,462,275$	-33%
Trade and Other Receivables	$\$1,681,127$	1,767,912	$\$86,785$	5%
Inventories (fuel and post office)	$\$161,490$	161,569	$\$78$	0%
Prepayments and Other	$\$1,244,387$	775,012	$-\$469,375$	-38%
TOTAL CURRENT ASSETS	$\\$7,523,841$	$\\$5,679,053$	$-\\$1,844,788$	-25%
Less:				
CURRENT LIABILITIES				
Trade and Other Payables	$\$1,388,873$	590,777	$-\$798,096$	-57%
Provisions	$\$2,215,324$	2,243,898	$\$28,574$	1%
Borrowings	-	-	-	0%
Other Liabilities	$\$3,424,637$	3,280,899	$-\$143,739$	-4%
TOTAL CURRENT LIABILITIES	$\\$7,028,834$	$6,115,574$	$-\\$913,260$	-13%
NET CURRENT ASSETS (Working Capital)	$\\$495,007$	$-\\$436,520$	$-\\$931,527$	-188%
CURRENT RATIO	1.07	0.93	-0.14	-13%

Movement of the current ratio in line graph format for the past year is also illustrated in slide 7 of the presentation.

Cash In vs Cash Out (slide 9)

Overall, net cash decreased by -\$1.35m from \$11.2m in November to \$9.85m in December. The movement in Payments for materials and contracts increased by \$1.32m from \$3.58m in November to \$4.9m to the end of December.

Opening cash from 1 July was \$13.34m and, by the end of December, was \$9.85m, as per statement of cash flows below. *Operating receipts* for December YTD are \$14.59m whereas *Operating payments* are \$15.95m and consists of the break-up of cash flow receipts and payments respectively, from operating activities below.

WEST ARNHEM REGIONAL COUNCIL-STATEMENT OF CASH FLOWS for the period ended 31 December 2021

	31 December 2021
	\$
CASH FLOWS FROM OPERATING ACTIVITIES	
<i>Receipts</i>	
Receipts from rates & annual charges	4,726,691
Receipts from user charges & fees	258,747
Interest received	13,402
Operating Grants & contributions	6,249,387
Other operating receipts	3,344,585
	14,592,813
<i>Payments</i>	
Payments to employees	(8,970,230)
Payments for materials & contracts	(4,896,651)
Payments of interest	(6,404)
Other operating payments	(2,081,281)
	(15,954,566)
Net Cash Flows provided by/(used in) the Operating Activities	(1,361,754)
CASH FLOWS FROM INVESTING ACTIVITIES	
<i>Receipts</i>	
Capital Grants	554,980
Proceeds from sale of assets	372
	555,352
<i>Payments</i>	
Purchase of assets	(2,810,069)
Disposal of assets (write off)	123,416
	(2,686,653)
Net Cash Flows (used in) the Investing Activities	(2,131,301)
CASH FLOWS FROM FINANCING ACTIVITIES	
<i>Payments</i>	
Investment in Joint Venture	-
Net Cash Flows used in the Investing Activities	-
NET INCREASE / (DECREASE) IN CASH HELD	(3,493,055)
Cash at Beginning of Reporting Period - 1 Jul 2021	13,339,541
Cash at End of Reporting Period	9,846,485

SUMMARY

Total Cash at Bank, cash on hand, and investments, **less** internal (capital reserve funded) and external (grant funded) restrictions totals \$2.97m as per the table below.

Cash at Bank and on hand	
Cash at Bank - Operational Account	346,107
Cash at Bank - Cash at Bank Business One Licenced Post Offices	44,644
Cash at Bank – Business Maxi Account	141
Cash at Bank - Dept of Agriculture, Water and the Environment (DAWE)	16,659
Trust Account	
Cash at Bank - Grant Trust Account	136,206
Cash at Bank - Traditional Credit Union	1,275
Cash on Hand General - Cash Floats in Communities	1,450
Traditional Credit Union - Shares	4
Investments	
Term Deposits	9,300,000
Total Cash and Investments	9,846,485
Less Restricted Cash included further below	6,871,924
Balance Remaining	2,974,562

Restricted Assets (slides 10-12)

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

RESTRICTED ASSETS:

Internal Restrictions: Capital Reserve	1,853,134
External Restrictions: Restricted Grant Funding as at 31 December 2021	5,018,790
TOTAL:	6,871,924

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 December, capital reserve expenditure came to \$34k, spent on the following Reserve-funded projects.

Capital Reserve Activity	December 2021 Expenditure
5167.05 - Kerb and Channel Airport to Workshop Road - Warruwi	\$1,409
5187.04 - Council Contribution - Basketball Court Upgrade - Minjilang	\$28,424
5192.03 - Relocate dongas,shed and demolition of the amenities -Maningrida	\$1,768
5206.05 - Council Contribution - Ablution Block - Warruwi	\$2,000
Total	\$33,601

Current active projects follow (includes new projects introduced from the revised budget and projects which have been completed in previous financial years).

Reserve Activity	Approved Budget	Date of Approval	Expenditure 30 Jun 2020	Expenditure 30 Jun 2021	Expenditure to date FY2021-22	Balance at 31.12.2021
5213.01 - Upgrade Furniture and Fittings Youth Centre - Gunbalanya - COMPLETED	28,401	FY 20/21	-	(28,401)	-	-
5244.01 - Repair Surface Basketball Court Lot 639C Gunbalanya - COMPLETED	11,980	FY 20/21	-	-	(11,980)	-
5290.02 - Capital Reserve - Jabiru Swimming Pool Replace Garden Edging- COMPLETED	24,000	FY 20/21	-	-	(24,000)	-
5210.00 - Purchase Executive Vehicle - Mayor - COMPLETED	96,859	FY 20/21	-	(96,859)	-	-
5255.02 - Purchase Street Sweeper Jabiru - COMPLETED	174,782	FY 20/21	-	(174,782)	-	-
5288.00 - Replace Executive Vehicle - Toyota Prado - CEO - COMPLETED	65,160	FY 21/22	-	-	(65,160)	-
5282.01 - Purchase LV Tyre Changer - Gunbalanya - \$6,000 - COMPLETED	4,864	FY 21/22	-	-	(4,864)	-
5283.05 - Purchase LV Tyre Changer - Warruwi - \$6,000 - COMPLETED	4,864	FY 21/22	-	-	(4,864)	-
5152.01 - Diamond Mesh Loading Ramp - Sorting Bays - Gunbalanya- COMPLETED	27,214	FY 18/19	(1,644)	(25,571)	-	-
5166.01 - Workshop Entrance Culverts and Floodway - Gunbalanya- COMPLETED	46,250	FY 19/20	-	(46,250)	-	-
5197.02 - Remediation Works - Jabiru Drive- COMPLETED	149,211	FY 20/21	-	(149,211)	-	-
5199.00 - Solar Installation - Darwin Office- COMPLETED	51,818	FY 20/21	-	(51,818)	-	-

Reserve Activity	Approved Budget	Date of Approval	Expenditure 30 Jun 2020	Expenditure 30 Jun 2021	Expenditure to date FY2021-22	Balance at 31.12.2021
5211.02 - Purchase - Garbage Compactor - Jabiru- COMPLETED	242,889	FY 20/21	-	-	(242,889)	-
5257.02 - Purchase Line Marker Jabiru- COMPLETED	33,640	FY 20/21	-	(33,640)	-	-
5261.05 - Purchase Side by Side Buggy Warruwi- COMPLETED	30,124	FY 20/21	-	(3,305)	(26,820)	-
5262.05 - Purchase 3 Tonne Roller Warruwi- COMPLETED	54,972	FY 20/21	-	(54,972)	-	-
5263.04 - Purchase Hilux 4x2 Dual Cab Minjilang- COMPLETED	49,749	FY 20/21	-	(49,749)	-	-
5191.03 - Buff Lodge bathroom upgrade - Maningrida- COMPLETED	104,622	FY 19/20	-	(99,656)	(4,965)	-
5153.01 - Replace Shed at Lot 652B Gunbalanya- COMPLETED	51,405	FY 18/19	-	(980)	(50,425)	-
5188.04 - Replace veranda handrails and balustrade - Minjilang Office- COMPLETED	16,291	FY 19/20	(16,291)	-	-	-
5252.05 - Internal Kitchen Recreation Centre Lot 2 Warruwi- COMPLETED	38,362	FY 20/21	-	(35,635)	(2,727)	-
5158.03 - Staff Housing - Design 3 Units for Lot 660 - Maningrida- COMPLETED	71,901	FY 18/19	(22,004)	(35,721)	(14,176)	-
5214.01 - Upgrade Staff House Unit 1 Lot 514 Gunbalanya- COMPLETED	13,473	FY 20/21	-	(13,200)	(273)	-
5215.01 - Upgrade Bathroom Toilet Staff House Lot 397 Gunbalanya- COMPLETED	23,720	FY 20/21	-	(23,720)	-	-

Reserve Activity	Approved Budget	Date of Approval	Expenditure 30 Jun 2020	Expenditure 30 Jun 2021	Expenditure to date FY2021-22	Balance at 31.12.2021
5237.01 - Replace Roofing Cement Shed Lot 652 Gunbalanya- COMPLETED	70,635	FY 20/21	-	(829)	(69,806)	-
5239.01 - Replace Roofing Long Workshop Lot 652 Gunbalanya- COMPLETED	63,838	FY 20/21	-	-	(63,838)	-
5240.01 - Replace Kitchen Main Depot Shed Lot 652 Gunbalanya- COMPLETED	24,955	FY 20/21	-	(24,955)	-	-
5250.05 - Upgrade Bathrooms Recreation Centre Lot 2 Warruwi- COMPLETED	107,654	FY 20/21	-	(93,108)	(14,545)	-
5216.01 - Replace Kitchen Staff House Unit 2 Lot 452 Gunbalanya- COMPLETED	21,073	FY 20/21	-	(20,200)	(873)	-
5217.01 - Upgrade Bathroom/Toilet Staff House Lot 535 Gunbalanya- COMPLETED	43,310	FY 20/21	-	(32,448)	(10,863)	-
5218.01 - Upgrade Bathroom/Toilet Staff House Lot 588 Gunbalanya- COMPLETED	11,600	FY 20/21	-	(11,600)	-	-
5219.01 - Replace Kitchen Staff House Unit 1 Lot 452 Gunbalanya- COMPLETED	11,114	FY 20/21	-	(10,241)	(873)	-
5220.01 - Replace Floor Covering Staff House Unit 2 Lot 514 Gunbalanya- COMPLETED	23,955	FY 20/21	-	(23,955)	-	-
5221.01 - Replace Kitchen House Unit 2 Lot 514 Gunbalanya- COMPLETED	15,990	FY 20/21	-	(15,990)	-	-
5222.01 - External Painting Staff House Lot 397 Gunbalanya- COMPLETED	22,787	FY 20/21	-	(22,588)	(199)	-

Reserve Activity	Approved Budget	Date of Approval	Expenditure 30 Jun 2020	Expenditure 30 Jun 2021	Expenditure to date FY2021-22	Balance at 31.12.2021
5223.01 - Replace Kitchen Staff House Lot 397 Gunbalanya- COMPLETED	14,450	FY 20/21	-	(14,450)	-	-
5224.01 - Replace Floor Coverings House Lot 535 Gunbalanya- COMPLETED	9,249	FY 20/21	-	(8,840)	(409)	-
5225.03 - Upgrade Staff House Lot 405 Downstairs Maningrida- COMPLETED	99,467	FY 20/21	-	(91,920)	(7,547)	-
5227.03 - Replace Kitchen Staff House Lot 430A Maningrida- COMPLETED	25,514	FY 20/21	-	(22,536)	(2,978)	-
5229.03 - Upgrade Bathroom Staff House Lot 413 Maningrida- COMPLETED	22,439	FY 20/21	-	(22,439)	-	-
5269.04 - Replace Kitchen Staff House Lot 234 Minjilang- COMPLETED	14,993	FY 20/21	-	(14,993)	-	-
5226.03 - Upgrade Bathroom Staff House Lot 655 A and B Maningrida- COMPLETED	59,503	FY 20/21	-	(56,835)	(2,678)	(10)
5277.01 - Purchase Ride on Mower - Gunbalanya - \$35,000 NEW	35,000	FY 21/22	-	-	-	35,000
5281.05 - Purchase Ride on Mower - Warruwi - \$35,000 NEW	35,000	FY 21/22	-	-	-	35,000
5284.05 - Purchase Isuzu Russ Garbage Compactor - Warruwi - \$200,000 - NEW	200,000	FY 21/22	-	-	-	200,000
5167.05 - Kerb and Channel Airport to Workshop Road - Warruwi	330,000	FY 19/20	(19,516)	(2,274)	(74,682)	233,528
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 30 Jun 2020	Expenditure 30 Jun 2021	Expenditure to date FY2021-22	Balance at 31.12.2021
5181.02 - Asset Upgrade - Sewerage Pump Jabiru	28,000	FY 19/20	-	-	-	28,000
5197.03 - Kerb Channel and Reseal Bagshaw Road Maningrida	360,000	FY 20/21	-	(14,380)	-	345,620
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
5212.02 - Purchase - Rubbish Trailer - Jabiru	40,000	FY 20/21	-	-	-	40,000
5247.02 - Replace Tiles and Dive Blocks Swimming Pool Jabiru	79,904	FY 20/21	-	(165)	(78,421)	1,318
5253.01 - Purchase 3 Tonne Roller Gunbalanya	55,006	FY 20/21	-	(52,875)	(2,104)	27
5258.03 - Purchase Hino Garbage Compactor Maningrida	280,000	FY 20/21	-	-	(16,421)	263,579
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	-	-	(121,197)	8,803
5246.02 - Upgrade Community Hall Jabiru	171,718	FY 20/21	-	(153,401)	(3,205)	15,112
5187.04 - Council Contribution - Basketball Court Upgrade - Minjilang	185,893	FY 20/21	-	(139,972)	(43,869)	2,052
5206.05 - Council Contribution - Ablution Block - Warruwi	79,241	FY 20/21	-	-	(81,241)	(2,000)
5192.03 - Relocate dongas,shed and demolition of the amenities - Maningrida	120,000	FY 19/20	-	(65,679)	(18,730)	35,591

Reserve Activity	Approved Budget	Date of Approval	Expenditure 30 Jun 2020	Expenditure 30 Jun 2021	Expenditure to date FY2021-22	Balance at 31.12.2021
5238.01 - Replace Roofing Women's Centre Lot 439 Gunbalanya	51,069	FY 20/21	-	(41,119)	-	9,950
5251.05 - Upgrade Electrical/Plumbing Rec Centre Lot 2 Warruwi	11,776	FY 20/21	-	(7,833)	(1,855)	2,089
5271.01 - Purchase Isuzu Dmax Utility - Gunbalanya	55,000	FY 21/22	-	-	-	55,000
5272.02 - Purchase Isuzu Dmax Utility - Jabiru	55,000	FY 21/22	-	-	-	55,000
5273.03 - Purchase Isuzu Dmax Utility - Maningrida	55,000	FY 21/22	-	-	-	55,000
5274.04 - Purchase Isuzu Dmax Utility - Minjilang	55,000	FY 21/22	-	-	-	55,000
5275.05 - Purchase Isuzu Dmax Utility - Warruwi	55,000	FY 21/22	-	-	-	55,000
5276.00 - Purchase Isuzu Dmax Utility - Darwin	55,000	FY 21/22	-	-	-	55,000
5278.02 - Purchase Ride on Mower - Jabiru	35,000	FY 21/22	-	-	-	35,000
5279.03 - Purchase Ride on Mower - Maningrida	35,000	FY 21/22	-	-	-	35,000
5280.04 - Purchase Ride on Mower - Minjilang	35,000	FY 21/22	-	-	-	35,000
5287.00 - Replace Executive Vehicle Toyota Prado - COO	70,000	FY 21/22	-	-	-	70,000
5291.03 - Capital Reserve - Maningrida Oval	26,468	FY 21/22	-	(28,468)	-	(2,000)
Capital Reserve Balance	4,913,153		(65,639)	(1,924,479)	(1,069,900)	1,853,134

The movement of capital reserve expenditure is illustrated in the presentation slide no.11.

The summary reserve income and expenditure statement in management report format follows.



Actuals v Budget by Reporting Group

as at 31 Dec 2021

Description	RESERVE FUND PROJECTS					
	Actuals YTD	Budget YTD	Variance	%	Annual Budget	Progress
Operational Revenue						
61 - Income Rates and Charges	-	-	-	-	-	0%
62 - Income Council Fees and Charges	-	-	-	-	-	0%
63 - Income Operating Grants	-	-	-	-	-	0%
64 - Income Investments	-	-	-	-	-	0%
65 - Income Allocation	-	-	-	-	-	0%
66 - Other Income	-	-	-	-	-	0%
67 - Income Agency and Commercial Serv	-	-	-	-	-	0%
Total Operational Revenue	-	-	-	-	-	0%
Operational Expenditure						
71 - Employee Expenses	-	-	-	-	-	0%
72 - Contract and Material Expenses	5,222	358	4,864	(100%)+	358	100%+
73 - Finance Expenses	-	-	-	-	-	0%
74 - Travel, Freight and Accom Expenses	3,016	1,184	1,832	(100%)+	1,184	100%+
76 - Fuel, Utilities & Communication	-	-	-	-	-	0%
79 - Other Expenses	3,411	3,438	(27)	(1%)	3,438	99%
Total Operational Expenditure	11,649	4,980	6,668	100%+	4,980	100%+
Total Operational Surplus / (Deficit)	(11,649)	(4,980)	(6,668)	(100%)+	(4,980)	100%+
Capital Income						
68 - Income Capital Grants and Contribution	2,918,170	2,920,170	(2,000)	(0%)	2,920,170	100%
69 - Proceeds from Sale of Assets	-	-	-	-	-	0%
Total Capital Income	2,918,170	2,920,170	(2,000)	(0%)	2,920,170	100%
Capital Expense						
33 - Capital Expenditure	1,053,387	2,898,269	(1,844,882)	(64%)	2,915,189	36%
77 - Write Off Asset Expense	-	-	-	-	-	0%
78 - Cost of Assets Sold	-	-	-	-	-	0%
Total Capital Expense	1,053,387	2,898,269	(1,844,882)	(64%)	2,915,189	36%
Total Capital Surplus / (Deficit)	1,864,783	21,900	1,842,882	100%+	4,980	100%+
Net Surplus / (Deficit)	1,853,134	16,920	1,836,214	100%+	-	100%

Externally Restricted-Funds received from Grants (slides 12)

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 \$12.07m. This is either from B/F balances from last year, 2020-21 or received this year. Expenditure to date is \$7.05m and \$5.02m remains to be spent.

There are 41 current funding streams included in the table below. The total movement of \$109k in restricted assets expenditure from November to December resulted in:

- (a) Internal restrictions (capital reserve) – movement up by \$430k and;
- (b) External restrictions (grant funding) – movement down by -\$321k.

The movement of the monthly expenditure - Restricted assets (both internal and external) are illustrated in slides 11-12 of the presentation.

Restricted Assets-Tied Grant Funding	Annual Budget 2021 / 2022	Cash received to date (incl. Carried Forward)	Expenses to date	Balance as at 31 Dec 2021
Indigenous Jobs Development Funding - DHCD	794,000	397,000	(396,977)	23
Library Service: Jabiru	126,641	126,281	(59,529)	66,752
Local Authorities Community Project Income	1,943,905	1,813,523	(433,107)	1,380,417
Oval Upgrade Maningrida	298,781	298,781	-	298,781
LRCI Phase 1 and 2 - Malabam Road - Maningrida	1,018,474	910,341	(15,800)	894,541
Commonwealth - Jabiru Beautification Project1 Consultation	118,875	(105,671)	(254,230)	(359,901)
NT Govt - Place-making Initiatives Jabiru 2020-21	428,373	430,010	(518,040)	(88,031)
COVID Safe Australia Day LED Screen	301	301	-	301
WaRM - Waste and Resource Management	463,838	463,838	(114,016)	349,822
R2R - Malala Road (non gazetted) Maningrida - From Lot 1646	540,268	200,180	(175,702)	24,478
Community Road Safety Education	11,000	11,000	-	11,000
BBQ Trailer - Community Benefit Fund	10,367	10,367	-	10,367
TOTAL CORE SERVICES-TIED	5,754,824	4,555,952	(1,967,402)	2,588,550
Home Care Packages Program (HCP)	1,605,645	687,434	(664,031)	23,403
Warruwi Outside School Hours Care	156,727	71,585	(69,471)	2,114
Safety and Wellbeing - Sport and Recreation	701,654	444,154	(306,788)	137,366
Remote Sport Program	345,311	345,311	(101,233)	244,079
Deliver Indigenous Broadcasting Programs (RIBS)	86,343	86,343	(8,302)	78,041
Children and Schooling - Youth	411,108	411,108	(211,353)	199,755
Australia Day Grant	25,000	23,000	-	23,000
Women's Safe House : Gunbalanya	534,803	314,577	(165,439)	149,139
Women's Safe House - Garden Beautification and Furniture	7,868	7,868	(6,831)	1,037
Women's Safe House - Upgrades : Gunbalanya	8,604	8,604	(5,091)	3,513
Worker and Wellbeing Fund	7,350	7,350	(675)	6,675
Boundless possible Instagram Campaign	400	400	-	400

Restricted Assets-Tied Grant Funding	Annual Budget 2021 / 2022	Cash received to date (incl. Carried Forward)	Expenses to date	Balance as at 31 Dec 2021
Domestic Family & Sexual Violence Program	102,292	102,292	(4,856)	97,436
Suicide Prevention Workshops	8,949	8,949	(2,168)	6,781
COVID-19 Domestic and Family Response	55,000	55,000	(153)	54,847
Aged Care Workforce Retention (ACWR)	1,440	1,440	-	1,440
Night Patrol Covid-19 Booster Program	372,272	372,272	(141,317)	230,955
Territory Day Community Grant	2,727	2,727	(2,096)	631
Aged Care Transitional Support	65,000	65,000	-	65,000
Maningrida Youth Strategy	30,000	30,000	(15,000)	15,000
Strong Women for Healthy Country Network Forum	2,406	2,406	(1,271)	1,135
TEABBA Staff Funding - Indigenous Broadcasting Prgm (RIBS)	156,324	66,340	(57,518)	8,822
Gunbalanya Children's Playground	164,800	206,000	(99,955)	106,045
Youth Mobile Gym Program - Maningrida	2,000	2,000	(300)	1,700
Support Child Care Services - Jabiru	66,666	66,666	(10,000)	56,666
E-Tools - Commonwealth Home Support Program (CHSP)	480,102	369,606	(79,975)	289,632
TOTAL COMMUNITY SERVICES	5,400,791	3,758,435	(1,953,822)	1,804,612
Grants Commission-FAA General Purpose	1,318,224	972,252	(659,112)	313,140
Grants Commission-FAA Roads	1,298,456	961,716	(649,228)	312,488
NT Operational	3,645,000	1,822,500	(1,822,500)	-
TOTAL UNTIED GENERAL PURPOSE	6,261,680	3,756,468	(3,130,840)	625,628
Total	17,417,295	12,070,854	(7,052,064)	5,018,790

Asset Additions and Additions to existing assets (slides 13-16)

Capital expenditure to December YTD is \$2.81m. Assets, once ready for use are financially “commissioned”. Council’s total value of commissioned assets YTD to December 2021 is \$2.02m. While Assets still “in progress” and not as yet completed, total \$4.25m.

Term Deposits (slide 17)

Total investments decreased by \$600k from \$9.9m in November down to \$9.3m in December. This amount is broken down into 11 individual current investments as listed in the table below. Based on the current investments below (on average), each investment is held approximately 132 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>
7/10/2021	NAB	600,000.00	0.25%	5/01/2022	90
13/10/2021	NAB	800,000.00	0.25%	12/01/2022	91
28/10/2021	NAB	1,500,000.00	0.27%	16/02/2022	111
29/10/2021	NAB	800,000.00	0.29%	2/03/2022	124
3/11/2021	NAB	1,500,000.00	0.31%	16/03/2022	133
9/11/2021	NAB	1,000,000.00	0.31%	30/03/2022	141
10/11/2021	NAB	1,000,000.00	0.31%	13/04/2022	154
24/11/2021	NAB	500,000.00	0.36%	27/04/2022	154
30/11/2021	NAB	500,000.00	0.37%	4/05/2022	155
8/12/2021	NAB	600,000.00	0.45%	11/05/2022	154
29/12/2021	NAB	500,000.00	0.48%	25/05/2022	147
Total Current Investments		<u>\$9,300,000</u>			

Movement of the total value of investments for the past year is illustrated in the presentation slides (slide no.17).

Top 10 Payments Recurrent and Top 10 Payments Non-Recurrent (slide 18-19)

Recurrent YTD: includes Operational supplier-related costs, with top five largest being Jardine Lloyd Thompson (JLT), PowerWater, Telstra, CouncilBiz and Energy Resources of Australia (ERA).

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

Rates and Charges (No graphical slide)

Rates receivable decreased a further \$68k from \$632k in November to \$564k at December end. Approximately \$45k is under an agreed payment plan.

Rates as at 31st December 2021					
Location	Arrears \$	2021/22 LEVY \$	Interest \$	Balance Payable \$	Current Payment Plans \$
ARNHEMLAND	1,448	7,459	-	8,907	-
GUNBALANYA	-	47,510	-	47,510	-
JABIRU	-	466,217	-	466,217	44,885
MANINGRIDA	-	28,519	-	28,519	-
MINJILANG	-	5,488	-	5,488	-
WARRUWI	1,842	5,488	-	7,330	-
	3,290	560,681	-	563,971	44,885

Debtors (slide 20)

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	201,784	36%	185,392	14,055	-	2,337
715	Department of Infrastructure, Planning and Logistics	144,454	26%	100,724	-	-	43,730
69	Energy Resources of Australia Ltd	83,378	15%	83,378	-	-	-
Various	NDIS Clients-Service Charges	72,802	13%	22,301	17,320	-	33,181
1356	Elite Interiors NT Pty Ltd	24,782	4%	-	-	-	24,782
TOTAL		527,200	94%	391,794	31,375	-	104,030
	Remaining Debtors	31,780	6%	9,999	4,400	5,223	12,158
	TOTAL DEBTORS AS AT 31st December 2021	558,980	100%	401,793	35,775	5,223	116,189

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



Trade Creditors (slide 21)

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
13696	DEC Installations Pty Ltd	217,337	42%	-	-	-	217,337
11590	Statewide Superannuation	149,724	29%	149,724	-	-	-
13300	Elite Interiors NT T/A DCT Australia	24,782	5%	-	-	-	24,782
13845	Greensafe Pty Ltd	13,464	3%	-	-	-	13,464
13338	Shaun Lee	10,805	2%	-	-	-	10,805
TOTAL		416,112	81%	149,724	-	-	266,388
Remaining Creditors		97,124	19%	74,736	11,255	10,134	1,000
TOTAL CREDITORS AS AT 31st December 2021		513,237	100%	224,460	11,255	10,134	267,388

Creditors that show 90 days+ are on retention and held until the defects liability period is 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 31 December 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 28th 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 31 December 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		
	Annual Premium Amount \$	Quarterly Premium Cum. Total \$	Date paid
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	\$ 89,645		27/08/2021
Workers' Compensation		\$ 326,503	3/12/2021
Public Sector Service Fee		\$ 37,701	3/12/2021
	<u>\$ 854,978</u>	<u>\$ 364,204</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

Clause 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 the Special Finance Committee approves the financial report for the period ended 31st December 2021.

ATTACHMENTS

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



WEST ARNHAM REGIONAL COUNCIL

ABN 45 065 336 873

MONTHLY FINANCE REPORT for December 2021

CEO CERTIFICATION

To the Councillors

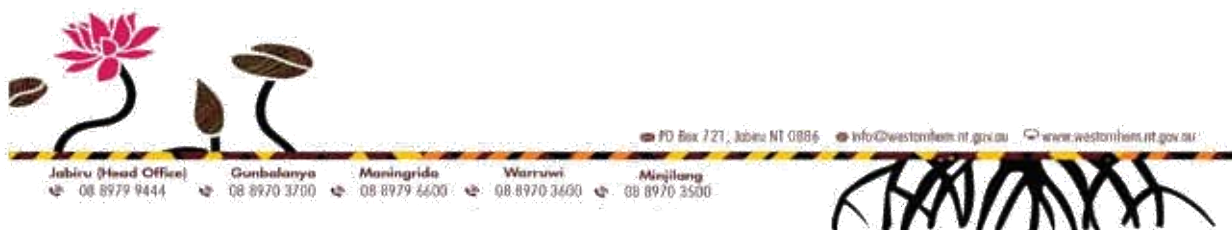
I, Daniel Findley, Chief Executive Officer of West Arnhem Regional Council ('the Council'), certify that to the best of my knowledge, information and belief:

- (i) The internal controls implemented by the Council are appropriate; and
- (ii) The accompanying finance report best reflects the financial affairs of the Council.

Signed

Daniel Findley
Chief Executive Officer

Dated this thirty first day of January 2022





**Financial Management Report for the
period ended 31st December 2021.**



Snapshot – December 2021 Financial Report

Total Revenue
(Operational and Capital)
(Year to Date)
\$ 25.50
Million

Total Operating Result
(Surplus / Deficit)
(Year to Date)
\$ 4.44
Million

Total Assets
\$ 93.29
Million

Working Capital Ratio
0.93

Cash flows
(movement in December)
-\$ 1.35
Million

New Assets or Additions
(Year to Date)
\$ 2.02
Million

Total Cash at Bank
\$ 9.85
Million

Term Deposits
\$ 9.30
Million

Restricted Assets (Cash)
\$ 6.87
Million



Actual v Budget – Operational – December YTD 2021



Actuals v Budget by Reporting Group as at 31 Dec 2021

TOTAL COUNCIL						
Description	Actuals YTD	Budget YTD	Variance	%	Annual Budget	Progress
Operational Revenue						
61 - Income Rates and Charges	3,115,836	3,121,895	(6,059)	(0%)	6,243,780	50%
62 - Income Council Fees and Charges	187,622	182,079	5,543	3%	363,595	52%
63 - Income Operating Grants	11,104,580	11,144,496	(39,916)	(0%)	18,365,814	60%
64 - Income Investments	13,032	9,605	3,427	36%	19,210	68%
65 - Income Allocation	3,067,917	3,123,615	(55,698)	(2%)	6,199,351	49%
66 - Other Income	419,667	361,954	57,714	16%	402,334	100%+
67 - Income Agency and Commercial Services	3,607,666	3,696,729	(89,063)	(2%)	7,592,877	48%
Total Operational Revenue	21,516,321	21,640,373	(124,052)	(1%)	39,186,971	55%
Operational Expenditure						
71 - Employee Expenses	10,253,610	9,900,561	353,048	4%	19,678,867	52%
72 - Contract and Material Expenses	3,093,694	3,604,559	(510,866)	(14%)	9,293,154	33%
73 - Finance Expenses	6,404	6,853	(449)	(7%)	13,706	47%
74 - Travel, Freight and Accom Expenses	415,524	433,317	(17,793)	(4%)	899,833	46%
76 - Fuel, Utilities & Communication	1,091,106	1,059,689	21,418	2%	2,139,480	51%
79 - Other Expenses	2,212,188	2,172,648	39,540	2%	4,380,060	51%
Total Operational Expenditure	17,072,526	17,187,627	(115,101)	(1%)	36,405,100	47%
Total Operational Surplus / (Deficit)	4,443,795	4,452,746	(8,951)	(0%)	2,781,872	100%+





Actual v Budget – Capital – December YTD 2021



Description	TOTAL COUNCIL			
	Actuals YTD	Budget YTD	Variance	%
Capital Income				
68 - Income Capital Grants and Contributions	3,979,712	4,039,066	(59,354)	(1%)
69 - Proceeds from Sale of Assets	372	177,500	(177,128)	(100%)
Total Capital Income	3,980,084	4,216,566	(236,482)	(6%)
Capital Expense				
33 - Capital Expenditure	2,810,070	5,046,528	(2,236,458)	(44%)
77 - Write Off Asset Expense	123,416	123,416	-	-
78 - Cost of Assets Sold	-	18,000	(18,000)	(100%)
Total Capital Expense	2,933,486	5,187,944	(2,254,458)	(43%)
Total Capital Surplus / (Deficit)	1,046,598	(971,378)	2,017,975	100%+
				(2,781,872)
				0%
				84%
				38%
				100%
				0%
				39%
				0%

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



Actual v Budget – Total Council – December YTD 2021





Working Capital / Current Ratio

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

WEST ARNHEM REGIONAL COUNCIL for the period ended 31 December 2021		31 Dec 2021
CURRENT ASSETS		\$
Cash and cash equivalents *	2,974,562	
Trade and Other Receivables	1,767,912	
Inventories	161,569	
Prepayments and Other	775,012	
TOTAL CURRENT ASSETS	5,679,053	
Less:		
CURRENT LIABILITIES		
Trade and Other Payables	590,777	
Provisions	2,243,898	
Borrowings	-	
Other Liabilities	3,280,899	
TOTAL CURRENT LIABILITIES	6,115,574	
NET CURRENT ASSETS (Working Capital)	(436,520)	
		CURRENT RATIO
		0.93

* Note: does not include Restricted cash of \$6.87m as at 31st December 2021.

Current Ratio Formula

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

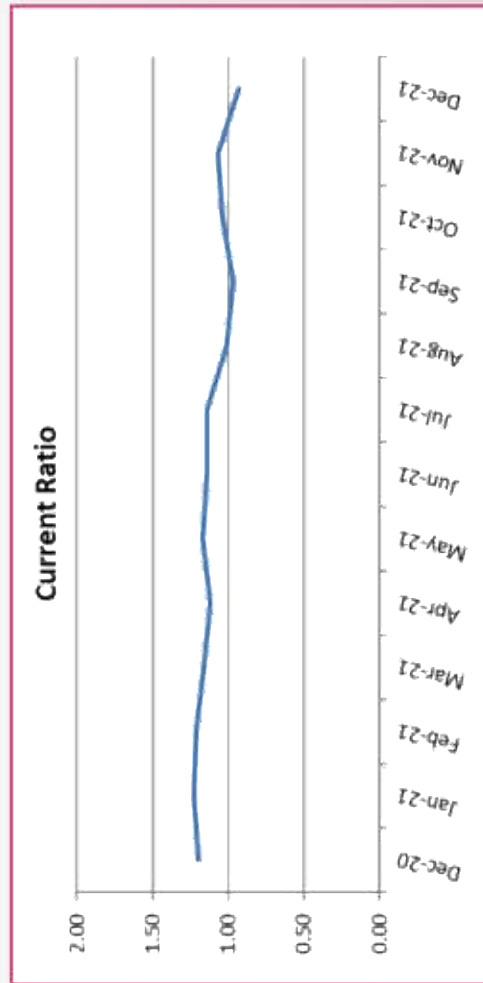
What makes an asset current is that it can be converted into cash within a year. What makes a liability current is that it is due within a year.





Current Ratio for the past Year

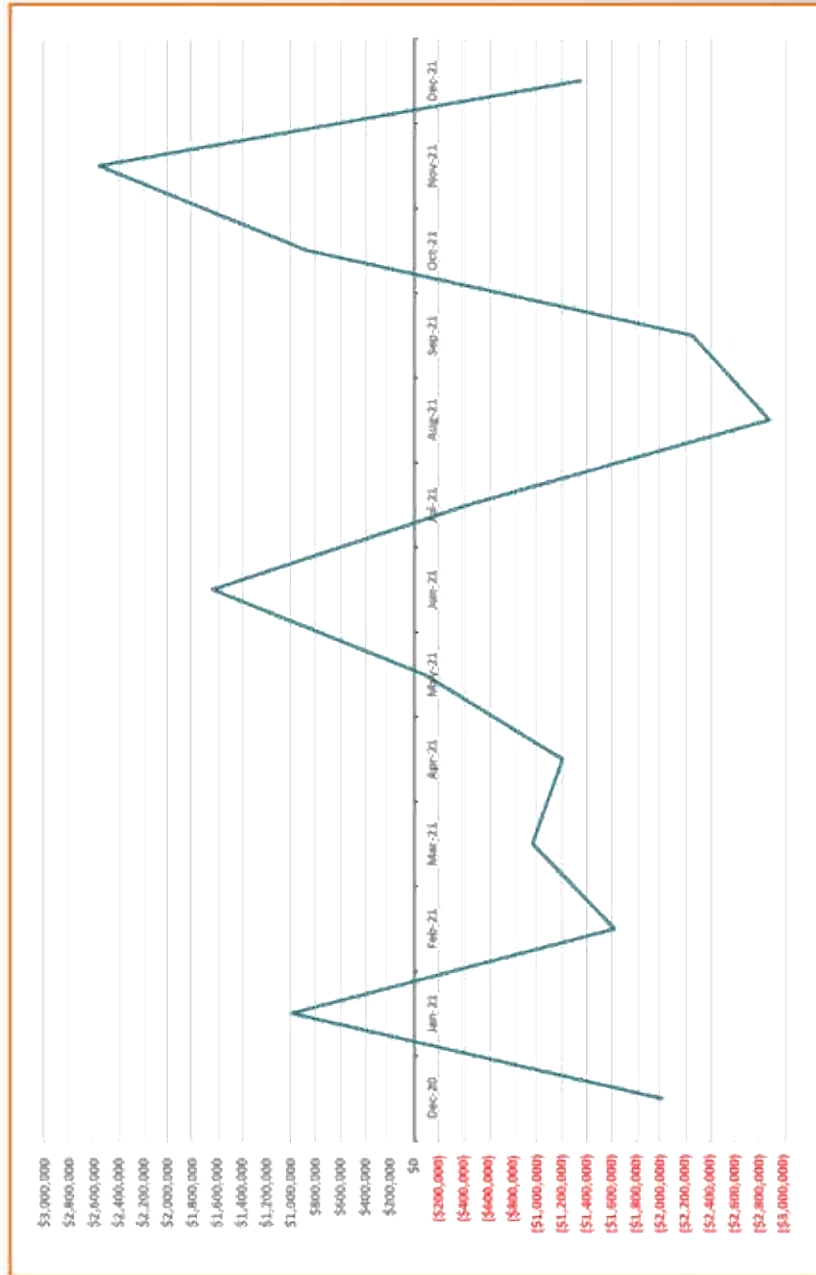
Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1.20	1.23	1.21	1.16	1.12	1.17	1.14	1.14	1.01	0.97	1.04	1.07	0.93





Cash flow – Cash in vs Cash out

Month	Cash in / (out)
Dec-20	\$ (2,009,755)
Jan-21	\$ 996,642
Feb-21	\$ (1,630,682)
Mar-21	\$ (962,588)
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)
Oct-21	\$ 875,386
Nov-21	\$ 2,560,863
Dec-21	\$ (1,353,286)
Year to Date	\$ (3,493,056)





Restricted Assets – December 2021

Restricted Assets:

• Internal Restrictions: Capital Reserve	\$1,853,134
• External Restrictions: Restricted Grant Funding as at 31 st December 2021	\$5,018,790
TOTAL	\$6,871,924

- 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

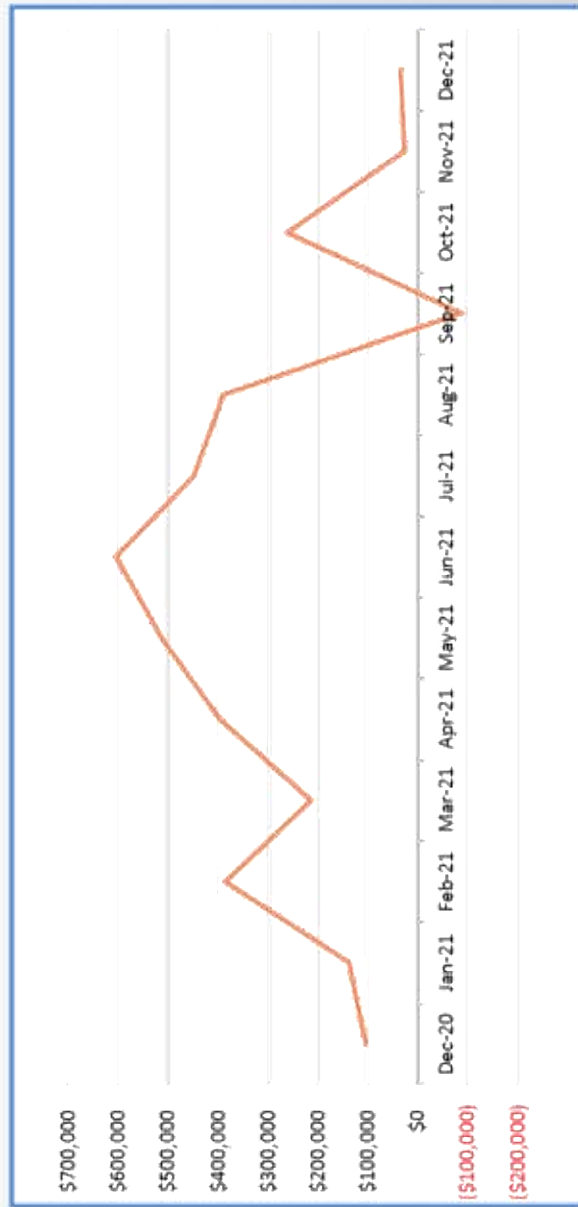




Internal Restrictions: Capital Reserve Expenditure for the past year

Capital Reserve Monthly Expenditure 2020/2021

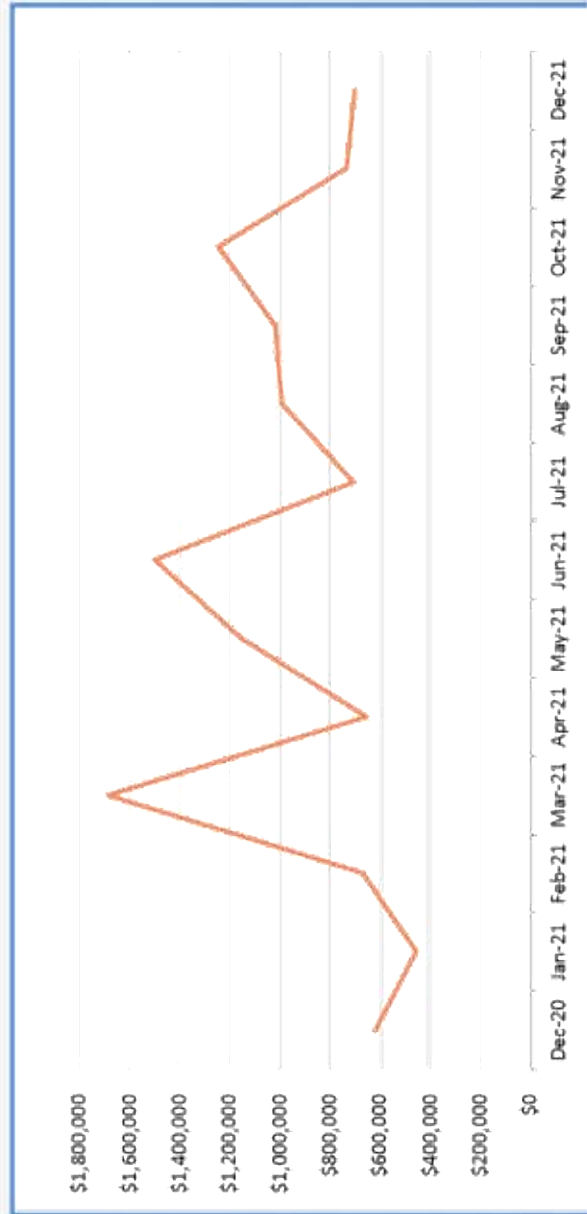
	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	\$104,030	\$138,311	\$384,818	\$213,733	\$397,887	\$512,983	\$604,625	\$449,609	\$389,855	-\$86,126	\$260,672	\$25,789	\$33,601





External Restrictions: Expenditure for the past year

External Restrictions Monthly Expenditure 2020/2021												
Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
\$619,433	\$455,963	\$667,416	\$1,684,768	\$653,099	\$1,153,931	\$1,499,854	\$704,863	\$990,956	\$1,017,980	\$1,246,382	\$731,688	\$702,404



Asset Additions – December 2021

Description	Location	Total
New Assets		
3121 - Acquisition and Disposal of Buildings		
500094 - Staff Housing Accommodation - Design drawings for Units for Lot 660A -Manningrida	Manningrida	35,580
500095 - Staff Housing Accommodation - Design drawings for Units for Lot 660B -Manningrida	Manningrida	35,580
3131 - Acquisition and Disposal of Infrastructure		
500098 - Jabiru Swimming Pool/Retractable Shade	Jabiru	247,536
600118 - Jabiru Swimming Pool Garden Edging	Jabiru	24,000
3141 - Acquisition and Disposal of Vehicles		
100112 - Toyota Prado CEO	Jabiru	64,390
100113 - Toyota Hiace bus - Children and Schooling - Youth Sport & Recreation Program	Gunbalanya	60,956
100114 - Toyota Fortuner wagon	Minjilang	47,836
3171 - Acquisition and Disposal of Plant		
150162 - Kubota RTV Buggy	Warruwi	29,460
150163 - CAT CB 2.7 Compactor roller and accessories	Gunbalanya	54,621
150164 - Toyota Huski EWP Scissor Lift	Jabiru	15,400
150165 - Isuzu Garbage Compactor	Jabiru	241,790
150167 - Line Marker	Jabiru	29,640
		886,790

Description	Location	Total
Additions to Existing Assets		
3121 - Acquisition and Disposal of Buildings		
300014 - Upgrade Bathrooms and Kitchen Recreation Centre Building Lot 2	Warruwi	146,016
300017 - Flights and accommodation costs for contractors for Recreation Centre Building works	Warruwi	9,687
400005 - Staff House Lot 307 - Replace kitchen, upgrade bathroom and external painting	Gunbalanya	60,957
400010 - Accommodation for contractors for kitchen works at Staff House Lot 452A	Gunbalanya	873
400012 - Staff House Lot 535 CSM House - Upgrade bathroom/toilet and replace floor coverings	Gunbalanya	57,341
400016 - Replace Kitchen Council Office Lot 647	Gunbalanya	16,980
400022 - Depot Garage Lot 652 - Replace Roofing	Gunbalanya	63,838
400023 - Depot Malm Shed Lot 652 - Replace kitchen	Gunbalanya	24,955
400025 - Gunbalanya Depot Cement Shed Lot 652 - Supply and installation of new roof sheeting	Gunbalanya	70,635
400026 - Depot Storage Plant Lot 652B - Replace shed	Gunbalanya	51,405
400029 - Gunbalanya Aged Care Centre - Supply and installation of new roof sheeting and insulation	Gunbalanya	34,937
400064 - Youth (Training) Centre/FFH out Lot 576 - Upgrade Furniture and Fittings	Gunbalanya	28,401
400091 - Gunbalanya Women's Safe House Lot 428B - New fencing	Gunbalanya	4,201
500011 - Upgrade Staff House Lot 405 Downstairs Manningrida	Manningrida	98,667
500018 - Manningrida Visitor's Accommodation Buff Lodge - Bathroom upgrade	Manningrida	103,895
500024 - Staff House Lot 655 - Upgrade Bathroom Staff House Lot 655 A and B	Manningrida	59,513
500045 - Staff House Lot 430A - Replace kitchen	Manningrida	25,514
3131 - Acquisition and Disposal of Infrastructure		
500031 - Hard Cover for Playground	Manningrida	126,048
650414 - Water Tower Mural Painting	Jabiru	145,455
		1,129,316
Total Assets Commissioned		2,016,106





Additions to Existing Assets Commissioned – December 2021

Depot Cement Shed Lot 652 - Supply and installation of new roof sheeting

Gunbalanya
Asset no. 400025
\$70,635



Aged Care Centre - Supply and installation of new roof sheeting and insulation

Gunbalanya
Asset no. 400039
\$34,937





Additions to Existing Assets Commissioned – December 2021

Women's Safe House Lot 428B - New fencing

Gunbalanya
Asset no. 400091
\$4,201



Visitor's Accommodation Buff Lodge - Bathroom upgrade (Note: photo of finished works not available at time of preparing presentation)

Maningrida
Asset no. 500018
\$103,895





Additions to Existing Assets Commissioned – December 2021

Upgrade Staff House Lot 405 Downstairs

Manningrida

Asset no. 500011

\$98,667

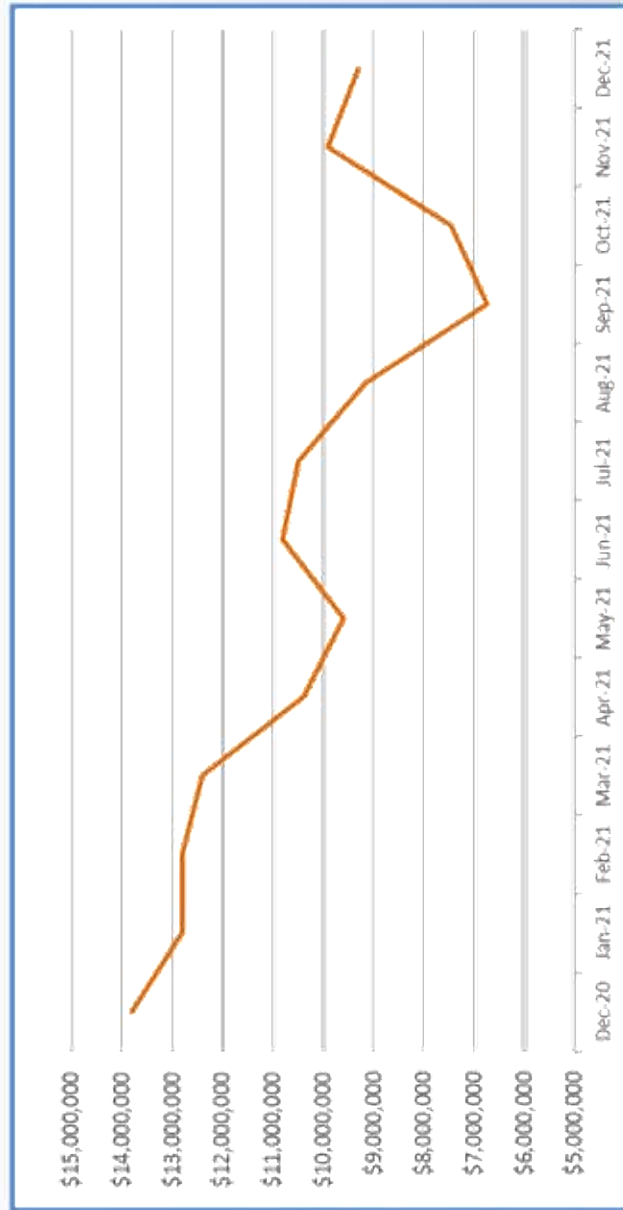




Term Deposits over the past year

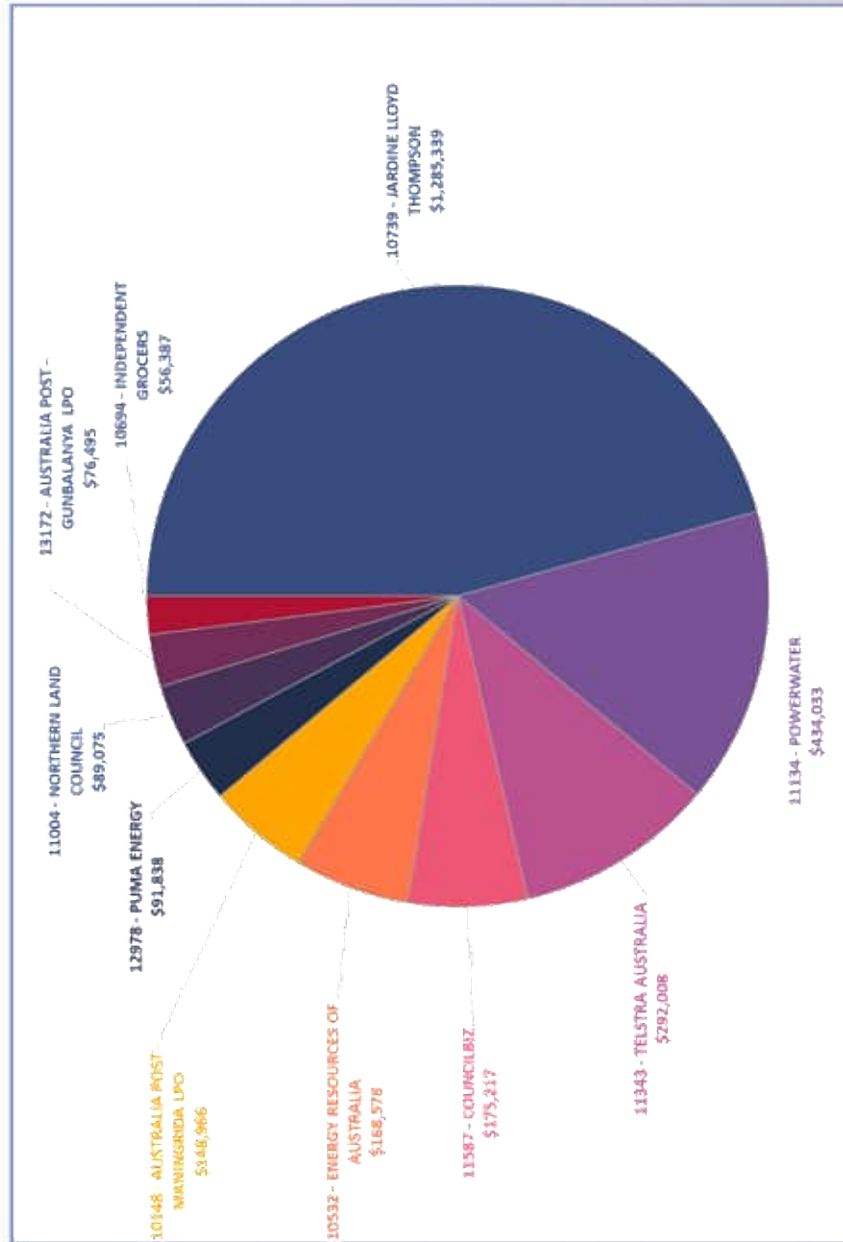


Month	Total Term Deposits
Dec-20	\$13,800,000
Jan-21	\$12,800,000
Feb-21	\$12,800,000
Mar-21	\$12,400,000
Apr-21	\$10,400,000
May-21	\$9,600,000
Jun-21	\$10,800,000
Jul-21	\$10,500,000
Aug-21	\$9,150,000
Sep-21	\$6,750,000
Oct-21	\$7,450,000
Nov-21	\$9,900,000
Dec-21	\$9,300,000





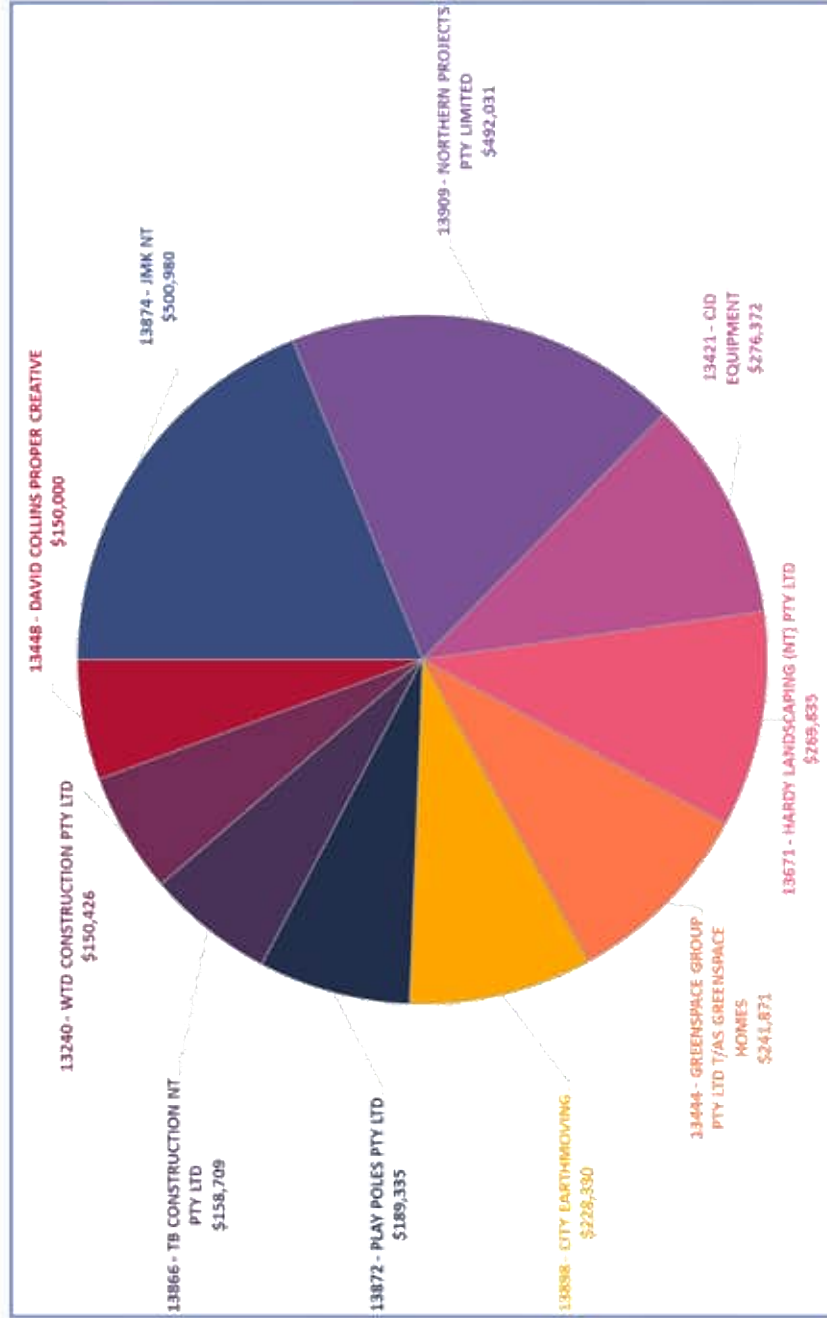
Top 10 Payments Year To Date – Recurrent



	\$	%
Total Top 10 Recurrent Payments	\$ 2,817,936	29%
Total Top 10 Non-Recurrent Payments	\$ 2,657,889	27%
Total Payments to All Other Suppliers	\$ 4,246,417	44%
Total Payments YTD	\$ 9,722,243	100%



Top 10 Payments Year To Date – Non Recurrent



	\$	%
Total Top 10 Recurrent Payments	\$ 2,817,936	29%
Total Top 10 Non-Recurrent Payments	\$ 2,657,869	27%
Total Payments to All Other Suppliers	\$ 4,246,417	44%
Total Payments YTD	\$ 9,722,243	100%



Debtors – as at 31st December 2021

“Money owed to Council”

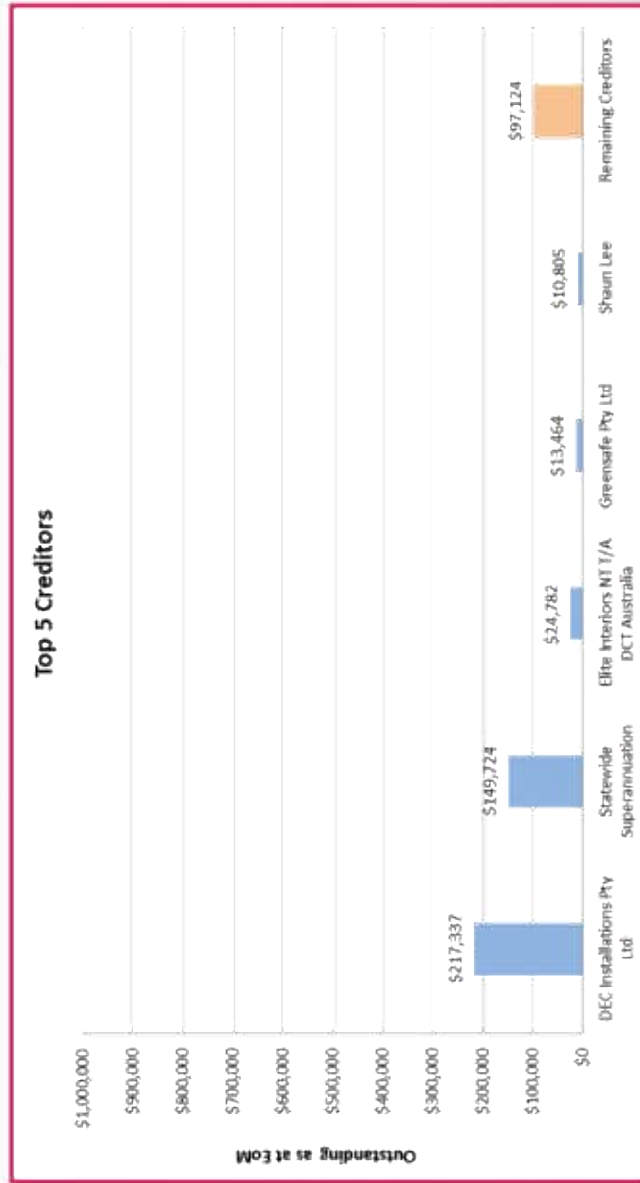


DEBTORS													
	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21
	\$ 275,827	\$ 376,887	\$ 526,356	\$ 442,523	\$ 422,841	\$ 467,714	\$ 518,987	\$ 533,633	\$ 492,460	\$ 681,802	\$ 916,137	\$ 807,424	\$ 558,980



Creditors – as at 31st December 2021

“Money Council owes to its suppliers”



CREDITORS													
Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	
\$ 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	\$ 1,785,216	\$ 1,325,300	\$ 513,237	



Supplier Payments Report

December 2021

Description	Amount	%
Non-Recurrent Payments YTD		
13874 - JMK NT	500,980	5%
13909 - NORTHERN PROJECTS PTY LIMITED	492,031	5%
13421 - CJD EQUIPMENT	276,372	3%
13671 - HARDY LANDSCAPING (NT) PTY LTD	269,835	3%
13444 - GREENSPACE GROUP PTY LTD T/AS GREENSPACE HOM	241,871	2%
13898 - CITY EARTHMOVING	228,330	2%
13872 - PLAY POLES PTY LTD	189,335	2%
13866 - TB CONSTRUCTION NT PTY LTD	158,709	2%
13240 - WTD CONSTRUCTION PTY LTD	150,426	2%
13448 - DAVID COLLINS PROPER CREATIVE	150,000	2%
Subtotal	2,657,889	27%
Recurrent Payments YTD		
10739 - JARDINE LLOYD THOMPSON	1,285,339	13%
11134 - POWERWATER	434,033	4%
11343 - TELSTRA AUSTRALIA	292,008	3%
11587 - COUNCILBIZ	175,217	2%
10532 - ENERGY RESOURCES OF AUSTRALIA	168,578	2%
10148 - AUSTRALIA POST - MANINGRIDA LPO	148,966	2%
12978 - PUMA ENERGY	91,838	1%
11004 - NORTHERN LAND COUNCIL	89,075	1%
13172 - AUSTRALIA POST - GUNBALANYA LPO	76,495	1%
10694 - INDEPENDENT GROCERS	56,387	1%
Subtotal	2,817,936	29%
All Other Suppliers	4,246,417	44%
Total Payments YTD	9,722,243	100%
Non-Recurrent Payments MTD		
13687 - SOUTHERN WIRE INDUSTRIAL PTY LTD T/AS TERRITOR'	120,000	14%
10297 - CHARLES DARWIN UNIVERSITY	78,820	9%
13696 - DEC INSTALLATIONS PTY LTD	52,098	6%
13501 - SWAM Pty Ltd t/a Northern Territory Veterinary Services	24,156	3%
13733 - ARAFURA PEST CONTROL	17,293	2%
10135 - CHEVRON AUSTRALIA DOWNSTREAM FUELS PTY LTD	11,929	1%
12866 - AJ COURIERS & HAULAGE PTY LTD	11,189	1%
13338 - SHAUN LEE	9,900	1%
10877 - MANINGRIDA PROGRESS ASSOCIATION	9,586	1%
13042 - FORECAST MACHINERY	9,325	1%

Description	Amount	%
Subtotal	344,295	39%
Recurrent Payments MTD		
11134 - POWERWATER	106,342	12%
10532 - ENERGY RESOURCES OF AUSTRALIA	50,954	6%
10148 - AUSTRALIA POST - MANINGRIDA LPO	24,322	3%
10353 - WINC	21,710	2%
11004 - NORTHERN LAND COUNCIL	20,169	2%
10777 - KAKADU AIR SERVICES	15,100	2%
12895 - RECHARGE PETROLEUM	13,416	2%
13172 - AUSTRALIA POST - GUNBALANYA LPO	13,237	1%
11343 - TELSTRA AUSTRALIA	11,499	1%
10589 - MERCURE KAKADU CROCODILE HOTEL	8,694	1%
Subtotal	285,442	32%
All Other Suppliers	259,098	29%
Total Payments MTD	888,834	100%

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

Printed by CONNELLM, 20-Jan-2022, 17:46:39h

CONNELLY 28-Jun-2022 05:31:46



West Arnhem Regional Council
Consolidated Profit and Loss Report by Account Category
Periodical Report - Ending 31st December 2021

	Actual	Dec-21 Budget	\$ Variance	Actual	Year To Date Budget	\$ Variance	Full Year Budget
OPERATING REVENUE							
Income Rates and Charges	466,291	520,316	(54,025)	3,115,836	3,121,895	(6,059)	6,243,790
Income Council Fees and Charges	28,722	30,228	(1,506)	187,622	182,079	5,543	363,595
Income Operating Grants	421,001	270,301	150,700	7,775,814	10,570,497	(2,794,683)	18,365,814
Income Investments	2,118	1,601	518	13,032	9,605	3,427	19,210
Income Allocation	527,226	513,623	13,603	3,067,917	3,123,615	(55,698)	6,199,351
Other Income	105,953	59,421	46,532	419,667	361,954	57,714	402,334
Income Agency Services	39,269	35,750	3,519	189,680	214,500	(24,820)	429,000
Income Commercial Services	582,502	581,773	729	3,417,987	3,482,229	(64,242)	7,163,877
Income Capital Grants and Contributions	148,800	(193,201)	342,001	554,980	4,063,332	(3,508,352)	4,383,600
Proceeds from Sale of Assets	0	29,583	(29,583)	372	177,500	(177,128)	355,000
Total Operating Revenue	2,321,882	1,849,395	472,487	18,742,907	25,307,206	(6,564,299)	43,925,572

Report_WASC P&L CONSOLIDATED BY ACCT CATEGORY - Dec 2021

Page 1 of 2

CONNELLM 28-Jun-2022 05:31:46



West Arnhem Regional Council
Consolidated Profit and Loss Report by Account Category
 Periodical Report - Ending 31st December 2021

	Actual	Dec-21 Budget	\$ Variance	Actual	Year To Date Budget	\$ Variance	Full Year Budget
OPERATING EXPENDITURE							
Employee Expenses	1,856,315	1,608,400	(247,915)	10,253,610	9,900,561	(353,048)	19,678,867
Contract and Material Expenses	512,362	785,556	273,193	2,714,548	3,202,320	487,772	8,510,756
Finance Expenses	1,004	1,142	138	6,404	6,853	449	13,706
Travel, Freight and Accom Expenses	95,532	77,224	(18,308)	415,524	433,317	17,793	899,833
Depreciation and Impairment Expense	462,920	0	(462,920)	2,714,047	0	(2,714,047)	0
Fuel, Utilities & Communication	192,866	178,128	(14,738)	1,091,106	1,069,689	(21,418)	2,139,480
Write Off Asset Expense	0	0	0	123,416	123,416	0	123,416
Cost of Assets Sold	0	3,000	3,000	0	18,000	18,000	36,000
Corporate Expenses	423,764	489,763	65,998	2,428,527	2,409,535	(18,992)	4,832,105
System and Network Expenses	922	27,853	26,931	162,807	165,353	2,546	330,353
Total Operating Expenditure	3,545,686	3,171,066	(374,620)	19,909,990	17,329,043	(2,580,946)	36,564,516
Net Surplus / (Deficit) - Rev Exp Only:	(1,223,804)	(1,321,671)	97,868	(1,167,083)	7,978,163	(9,145,245)	7,361,056
Other Revenue & Expenditure							
Total Other Revenue & Expenditure	0	0	0	0	0	0	0
ALLOCATIONS							
Total Allocations	0	0	0	0	0	0	0
Net Surplus / (Deficit) - Incl. Allocations:	(1,223,804)	(1,321,671)	97,868	(1,167,083)	7,978,163	(9,145,245)	7,361,056

CONNELLM 25-Jan-2022 09:32:35



West Arnhem Regional Council
Balance Sheet Report
As at Period Ending - 31st December 2021

As at December 2021
Actual

Current Assets

		As at December 2021 Actual
Cash		
1111	Cash at Bank Operational General 035-302 133298	346,107
1114	Cash at Bank Community LPO Account 035-308 186614	44,644
1121	Cash at Bank Trust 2 DAWE RENT 6620	16,859
1131	Cash at Bank Trust 1 a/c 035308 146612	138,206
1138	Cash at Bank TCU #70000	1,275
1141	Cash on Hand General	1,450
Cash Sub Total		546,341
Investments		
1211	Investments	9,300,000
1221	Traditional Credit Union - Shares	4
1291	Westpac Max-i Direct A/C No. 199 970	141
Investments Sub Total		9,300,145
Receivables		
1311	Receivables Rates General, Sewerage and Waste Charges	563,971
1331	Receivables Water Rates	463,099
1341	Receivables Payroll General	(1,921)
1351	Receivables Grants General	11,000
1361	GSI Receivable	81,374
1382	Fuel Tax Credit Receivable	3,139
1390	Receivables - Telstra Retention	3,018
1391	Receivables Trade Debtors	558,980
1394	Receivables Misc	85,250
1397	Clearing Account - Salary Sacrifice	(63)
Receivables Sub Total		1,767,849
Inventory		
1411	Inventory Fuel and Oil General	70,812
1431	Inventory Other Materials	11,802
1481	Inventory Control	60,764
1483	Security Deposits Lodged	18,191
Inventory Sub Total		161,569
Prepayments		
1591	Prepaid Expenses - Other General	607,312
1592	Accrued Income - Interest	4,110
1595	Accrued Income - Contracts	48,124
1596	Accrued Income - General	115,466
Prepayments Sub Total		775,012
Total Current Assets		12,560,914

Non Current Assets

Acquisition of Assets		
3111	Acquisition and Disposal of Land	688,500
3113	Acquisition Right of Use Section 19 Leases	5,193,323
3121	Acquisition and Disposal of Buildings	32,220,828
3122	Accumulated Depreciation of Buildings	(11,848,935)
3131	Acquisition and Disposal of Infrastructure	48,530,730
3132	Accumulated Depreciation of Infrastructure	(9,389,211)
3141	Acquisition and Disposal of Vehicles	3,178,852
3142	Accumulated Depreciation of Vehicles	(2,428,554)
3152	Accumulated Depreciation of Leasehold Land	(681,504)
3161	Acquisition and Disp of Furniture Fittings and Office Equip	451,687
3162	Accumulated Depreciation of Furniture Fitt	(440,823)
3171	Acquisition and Disposal of Plant	9,106,529
3172	Accumulated Depreciation of Plant	(5,428,478)
3181	Acquisition and Disposal of Roads	28,940,830
3182	Accumulated Depreciation of Roads	(8,038,950)
Acquisition of Assets Sub Total		89,041,624
Capital Expenditure		
3322	Capital Expenses Construct/Upgrade Buildings	1,702,357
3329	E.O Trans to Acq Build	(928,973)
3332	Capital Expenses Construct/Upgrade Infrastructure	1,096,875
3339	E.O Trans to Acq Infra	(543,038)
3341	Capital Expenses Purchase Vehicles	126,110
3348	Capital Expenses Offset Motor Vehicles	(173,182)
3349	E.O Trans to Acquisition of Plant and Equipment	(379,912)
3371	Capital Expense Purchase/Upgrade Plant and Equipment	2,777,966
3382	Capital Expense Construct/Upgrade Roads	560,806
Capital Expenditure Sub Total		4,250,028
Total Non Current Assets		93,291,652
Total Assets		105,842,566

Current Liabilities

Report_WASC BALANCE SHEET RPT BY ACCT CATEGORY - Dec 2021

Page 1 of 2

CONNELLIM 25-Jan-2022 09:32:35



West Arnhem Regional Council
Balance Sheet Report
 As at Period Ending - 31st December 2021

		As at December 2021 Actual
Creditors		
2181	GST Payable	67,553
2181	FBT Liability	9,887
2191	Creditors - Trade Creditors	513,237
Creditors Sub Total		590,777
Current Provisions		
2213	Current Provision Employees Annual Leave	1,397,909
2214	Current Provision Long Service Leave	614,336
2221	Current Provision Doubtful Debt Genera	25,891
2291	Current Provision Other General	205,763
Current Provisions Sub Total		2,243,898
Current Lease Liabilities		
2392	Current - Section 19 Lease Liability	65,883
Current Lease Liabilities Sub Total		65,883
Income Received in Advance		
2511	Rates - income received in Advance	2,132,906
Income Received in Advance Sub Total		2,132,906
Other Current Liabilities		
2990	Contract Retention Held	(90,617)
2991	Other Current Liability Other General	142,191
2992	DAWE Rent and Bond Liability Account	16,669
2994	Bonds Held	125,020
2995	Westpac Master Card Cleaning	4,866
2996	Accrued Expenses General	210,318
2997	Accrued Employee Expense	667,907
2998	Income Invoiced in Advance - Other Income	5,676
Other Current Liabilities Sub Total		1,082,110
Total Current Liabilities		6,115,574
Non Current Liabilities		
Non Current Provisions		
4211	Non Current Provision Long Service Leave	476,052
Non Current Provisions Sub Total		476,052
Non Current Lease Liability Other General		
4392	Non Current - Section 19 Lease Liability	4,729,729
Non Current Lease Liability Other General Sub Total		4,729,729
Total Non Current Liabilities		5,205,781
Total Liabilities		11,321,355
NET ASSETS		94,521,211
Equity		
Accumulated Surpluses		
5111	Accumulated Surplus Deficit General	45,261,236
Accumulated Surpluses Sub Total		45,261,236
Equity Adjustments		
5211	Equity Adjust Land	(101,472)
5231	Equity Adjust Infrastructure	38,942
Equity Adjustments Sub Total		(62,530)
Asset Revaluation Reserves		
5321	Asset Revaluation Reserve Buildings	7,710,746
5331	Asset Revaluation Reserve Infrastructure	19,603,342
5381	Asset Revaluation Reserve ROADS	21,302,366
Asset Revaluation Reserves Sub Total		48,616,454
Reserves		
5992	Capital Reserve - Transfer In	15,625,054
5993	Capital Reserve - Transfer Out	(13,771,926)
Reserves Sub Total		1,853,134
Total Equity		95,668,294
Retained Earnings		(1,167,083)
Allocations		0
NET EQUITY		94,521,211

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

West Arnhem Regional Council
 Shire CY Data Entry

As At 31/12/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 2/12/2021	>30days To 2/11/2021	>60days To 3/10/2021	>90days <= 2/10/2021	Future Items
00031	Account Total (AUD)		DEPT OF LOCAL GOVT HOUSING & COMM DE	275,000	275,000	0,00	0,00	0,00	275,000	0,00	0,00
00063	Account Total (AUD)		DEPARTMENT OF EDUCATION	-110,000	-110,000	-110,000	0,00	0,00	0,00	0,00	0,00
00069	Account Total (AUD)		ENERGY RESOURCES OF AUSTRALIA LTD	83,377,92	83,377,92	0,00	83,377,92	0,00	0,00	0,00	0,00
00083	Account Total (AUD)		GAGUDJU ENTERPRISES PTY LTD Trading as BI	-15,249,00	-1,018,00	-1,703,00	635,00	50,00	0,00	0,00	0,00
00084	Account Total (AUD)		GAGUDJU LODGE COOINDA	650,00	650,00	0,00	650,00	0,00	0,00	0,00	0,00
00158	Account Total (AUD)		KAKADU CONTRACTING NT	-1,227,00	509,00	-4,00	573,00	0,00	0,00	0,00	0,00
00161	Account Total (AUD)		KAKADU NATIONAL PARK ENV AUSTR	625,00	625,00	0,00	625,00	0,00	0,00	0,00	0,00
00276	Account Total (AUD)		NT POLICE FIRE & EMERGENCY SERVICES	-7,359,90	-2,232,52	-4,796,21	2,563,69	0,00	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	95,478,30	201,784,04	-319,50	185,711,53	14,055,01	0,00	2,337,00	0,00
00330	Account Total (AUD)		168 GENERAL STORE Feng Shui Pty Ltd	858,13	858,13	0,00	0,00	0,00	0,00	858,13	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 31/12/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 2/12/2021	>30days To 2/11/2021	>60days To 3/10/2021	>90days <= 2/10/2021	Future Items
00361	Account Total (AUD)		STEDMAN CONSTRUCTION	625,00	625,00	0,00	350,00	275,00	0,00	0,00	0,00
00476	Account Total (AUD)		VEOLIA ENVIRONMENTAL SERVICES	600,00	600,00	0,00	600,00	0,00	0,00	0,00	0,00
00497	Account Total (AUD)		DEPT OF ATTORNEY GENERAL AND JUSTICE]	750,00	750,00	0,00	0,00	750,00	0,00	0,00	0,00
00715	Account Total (AUD)		DEPARIMENT OF INFRASTRURE, PLANNING & 146,335,20	144,454,00	144,454,00	0,00	100,723,63	0,01	0,00	43,730,36	0,00
00753	Account Total (AUD)		GUNDEHMI ABORIGINAL CORPORATION	2,550,00	2,550,00	0,00	1,275,00	1,275,00	0,00	0,00	0,00
00770	Account Total (AUD)		TERRITORY FAMILIES	110,00	110,00	0,00	0,00	0,00	110,00	0,00	0,00
00952	Account Total (AUD)		JETSTREAM ELECTRICAL PTY LTD	-450,00	-450,00	-450,00	0,00	0,00	0,00	0,00	0,00
01156	Account Total (AUD)		KAKADU ENTERPRISES PTY LTD	375,00	375,00	0,00	325,00	0,00	50,00	0,00	0,00
01176	Account Total (AUD)		TOP END HEALTH SERVICES	-500,00	-500,00	-500,00	0,00	0,00	0,00	0,00	0,00
01209	Account Total (AUD)		DEPARTMENT OF AGRICULTURE WATER ANI -13,673,92	11,132,66	11,132,66	-81,86	9,576,52	0,00	1,638,00	0,00	0,00
01216	Account Total (AUD)		NATIONAL DISABILITY INSURANCE AGENCY -1,565,00	-145,00	-145,00	-145,00	0,00	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 31/12/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 2/12/2021	>30days To 2/11/2021	>60days To 3/10/2021	>90days <= 2/10/2021	Future Items
01290			KARA WANANG	2,396.54	2,118.35	0.00	0.00	116.08	0.00	2,002.27	0.00
			<i>Account Total (AUD)</i>								
01292			MICHAEL NAPINKUYNMI	-143.38	1,238.69	-1,075.10	440.00	1,871.79	0.00	0.00	0.00
			<i>Account Total (AUD)</i>								
01295			TREVOR NGANJIMIRRA	9,238.66	8,134.86	0.00	2,220.35	1,861.77	0.00	4,052.74	0.00
			<i>Account Total (AUD)</i>								
01296			ROLAND BARRAWANGA	925.82	925.82	0.00	838.76	87.06	0.00	0.00	0.00
			<i>Account Total (AUD)</i>								
01297			NEHEMLAH BURRUNALI	3,739.54	3,606.94	0.00	649.04	1,274.56	0.00	1,683.34	0.00
			<i>Account Total (AUD)</i>								
01298			NELLIE MANAKGU	-87.06	496.20	-55.18	551.38	0.00	0.00	0.00	0.00
			<i>Account Total (AUD)</i>								
01300			LINDY MARALINGURRA	3,669.54	3,998.68	-106.16	2,409.58	1,695.26	0.00	0.00	0.00
			<i>Account Total (AUD)</i>								
01301			DAWN BADARI	3,083.31	3,659.94	-61.81	2,255.83	1,465.92	0.00	0.00	0.00
			<i>Account Total (AUD)</i>								
01302			COLIN NABORLHBORLH	6,722.36	6,516.99	0.00	2,716.94	2,578.94	0.00	1,221.11	0.00
			<i>Account Total (AUD)</i>								
01304			CAROL MARALINGURRA	2,031.10	227.13	0.00	0.00	0.00	0.00	227.13	0.00
			<i>Account Total (AUD)</i>								
01329			SUNDRY DEBTOR - CASH SALES	107.75	107.75	0.00	107.75	0.00	0.00	0.00	0.00
			<i>Account Total (AUD)</i>								

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

West Arnhem Regional Council
 Shire CY Data Entry

As At 31/12/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 2/12/2021	>30days To 2/11/2021	>60days To 3/10/2021	>90days <= 2/10/2021	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	-29.02	481.62	-127.80	609.42	0.00	0.00	0.00	0.00
01355	Account Total (AUD)		AMOS NGAJIMIRRA	3,859.88	3,859.88	0.00	2,459.48	1,400.40	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	435.30	435.30	0.00	435.30	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	1,770.22	1,770.22	0.00	609.42	522.36	0.00	638.44	0.00
01360	Account Total (AUD)		ALVESTER KELLY	873.18	873.18	0.00	670.94	203.14	0.00	0.00	0.00
01362	Account Total (AUD)		JORDAN NABEGEYO MARRDAY	2,490.83	2,490.83	0.00	2,490.83	0.00	0.00	0.00	0.00

West Arnhem Regional Council **Age Analysis (As At Date) Report - Summary Report** As At 31/12/2021
 Shire CY Data Entry **Ledger ARACT Accounts Receivable (AUD)**

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 2/12/2021	>30days To 2/11/2021	>60days To 3/10/2021	>90days <= 2/10/2021	Future Items
01363	Account Total (AUD)		MATTHAM GUYMALA	689.19	689.19	0.00	282.91	0.00	0.00	406.28	0.00
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	1,113.96	1,113.96	0.00	638.44	421.52	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	975.00	975.00	0.00	325.00	0.00	0.00	650.00	0.00
01375	Account Total (AUD)		WARABI ABORIGINAL CORPORATION	9,600.53	9,600.53	-1,874.47	1,400.00	975.00	2,325.00	6,775.00	0.00
01376	Account Total (AUD)		BLUERIDGE ENGINEERING	-2,392.50	-192.50	-192.50	0.00	0.00	0.00	0.00	0.00
01377	Account Total (AUD)		TROY NAMIYILK	2,198.90	2,198.90	0.00	638.44	0.00	0.00	1,560.46	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	-1,100.00	-125.00	-125.00	0.00	0.00	0.00	0.00	0.00

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

As At 31/12/2021

West Arnhem Regional Council
 Shire CY Data Entry

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 2/12/2021	>30days To 2/11/2021	>60days To 3/10/2021	>90days <= 2/10/2021	Future Items
01382	Account Total (AUD)		ASIAH MARALNGURRA	899.62	899.62	0.00	0.00	0.00	0.00	899.62	0.00
01384	Account Total (AUD)		NOELINE NAYLIBIDJ	261.18	261.18	0.00	0.00	0.00	0.00	261.18	0.00
01388	Account Total (AUD)		BEST CONTRACTING	4,025.00	4,025.00	0.00	675.00	1,075.00	825.00	1,450.00	0.00
01391	Account Total (AUD)		RAY MUDJANDI	4,653.09	4,653.09	0.00	2,908.67	944.80	0.00	899.62	0.00
01395	Account Total (AUD)		HAWKINS & CLEMENTS HAWKINS & CLEMEN	300.00	300.00	0.00	300.00	0.00	0.00	0.00	0.00
01401	Account Total (AUD)		PAUL NARRIMUTIMU	5,436.63	5,436.63	0.00	0.00	2,876.87	0.00	2,559.76	0.00

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

As At 31/12/2021

West Arnhem Regional Council
 Shire CY Data Entry

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 21/2/2021	>30days To 2/11/2021	>60days To 3/10/2021	>90days <= 2/10/2021	Future Items
---------------	------	----------	-----------	----------	-------------	-------------------	----------------------	----------------------	----------------------	----------------------	--------------

01406 MARGARET ALLGOOD

Account Total (AUD)

1,425,30	1,425,30	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1,425,30	0,00
404,577,25	558,980,41	-11,725,59	413,518,87	35,775,49	5,223,00	116,188,64	0,00	0,00	0,00	0,00	0,00

100% -2% 74% 6% 1% 21%

[END OF REPORT]

As At Allocation Date Used : 12/01/2022

Selection Criteria

Ledger Name = 'ARACT'
 As At Date = 31/12/2021
 As At Allocation Date = 12/01/2022
 Show (T)ransaction or (B)ase currency? = 'B'
 (S)ummary (D)etail (E)xtended Detail = 'S'
 More...

Sort Criteria

Account - 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 31/12/2021

Document Date	Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current		>30days	>60days	>90days	Future Items
					PAYTYPE	EFT	CREDITYPE	SUNDRY	TGGP	NO	To 2/12/2021	To 3/10/2021	To 3/10/2021	
10058				ACTROL PARTS P/L	12,10	12,10	0,00	0,00	12,10	12,10	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10074				AIR LIQUIDE AUSTRALIA PTY LTD	33,24	33,24	0,00	0,00	33,24	33,24	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10130				ATOM SUPPLY	86,64	86,64	0,00	0,00	86,64	86,64	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10135				CHEVRON AUSTRALIA DOWNSTREAM FUELS	1,539,14	1,539,14	0,00	0,00	1,539,14	1,539,14	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10219				BIG W	197,40	197,40	0,00	0,00	197,40	197,40	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10228				BLACKWOODS	492,62	492,62	0,00	0,00	492,62	492,62	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10232				BLUERIDGE ENGINEERING PTY LTD	1,567,35	1,567,35	0,00	0,00	1,567,35	1,567,35	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10256				BUNNINGS - PALMERSTON	233,34	233,34	0,00	0,00	233,34	233,34	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10258				BUNNINGS DARWIN WAREHOUSE	1,117,62	1,117,62	0,00	0,00	1,117,62	1,117,62	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10353				WINC	34,91	34,91	0,00	0,00	34,91	34,91	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10491				DON KYATT SPARE PARTS PTY LTD	709,42	709,42	0,00	0,00	709,42	709,42	0,00	0,00	0,00	0,00
				Account Total (AUD)										
10534				KPI Rosherville Pty Ltd T/AS ENZED SERVICE CE	140,80	140,80	0,00	0,00	140,80	140,80	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 31/12/2021

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 2/12/2021	>30days To 2/11/2021	>60days To 3/10/2021	>90days <= 2/10/2021	Future Items
				GUNI	PAYTYPE	EFT	CREDITYPE	SUNDRY	TGGP	NA	
10633	Account Total (AUD)		INDIGENOUS LAND CORPORATION	526.55	526.55	0.00	526.55	0.00	0.00	0.00	0.00
10651	Account Total (AUD)		HARDY AVIATION TRADING AS FLY TIWI	153.00	153.00	0.00	153.00	0.00	0.00	0.00	0.00
10694	Account Total (AUD)		INDEPENDENT GROCERS	879.32	879.32	-22.65	901.97	0.00	0.00	0.00	0.00
10707	Account Total (AUD)		FLICK ANTICIMEX	1,735.15	1,735.15	0.00	0.00	1,735.15	0.00	0.00	0.00
10720	Account Total (AUD)		JABIRU FOODLAND	938.23	938.23	0.00	938.23	0.00	0.00	0.00	0.00
10739	Account Total (AUD)		JARDINE LLOYD THOMPSON	6,744.76	6,744.76	0.00	6,744.76	0.00	0.00	0.00	0.00
10828	Account Total (AUD)		NUTRIEN AG SOLUTIONS	5,344.93	5,344.93	0.00	3,432.00	1,912.93	0.00	0.00	0.00
10877	Account Total (AUD)		MANINGRIDA PROGRESS ASSOCIATION	2,728.52	2,728.52	0.00	2,493.90	234.62	0.00	0.00	0.00
11053	Account Total (AUD)		SBA OFFICE NATIONAL	985.26	985.26	0.00	135.14	850.12	0.00	0.00	0.00
11090	Account Total (AUD)		PALMS CITY RESORT	255.00	255.00	0.00	255.00	0.00	0.00	0.00	0.00
11125	Account Total (AUD)		FULTON HOGAN INDUSTRIES PTY LTD	1,045.00	1,045.00	0.00	1,045.00	0.00	0.00	0.00	0.00
11134	Account Total (AUD)		POWERWATER	1,340.45	1,340.45	-106.99	447.56	0.00	0.00	999.88	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 31/12/2021

Date	Document Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current		>30days	>60days	>90days	Future Items
					PAYTYPE	EFT	CREDITYPE	SUNDRY	TGGP	TGGP	NA	To 2/12/2021	To 3/10/2021	
11184	Account Total (AUD)		REECE PTY LTD	744.99	744.99	0.00	0.00	0.00	744.99	0.00	0.00	0.00	0.00	0.00
11190	Account Total (AUD)		REPCO	722.48	722.48	0.00	0.00	0.00	722.48	0.00	0.00	0.00	0.00	0.00
11249	Account Total (AUD)		SHAMROCK CHEMICALS	532.91	532.91	0.00	0.00	0.00	532.91	0.00	0.00	0.00	0.00	0.00
11261	Account Total (AUD)		SIMON GEORGE & SONS PTY LTD	336.34	336.34	0.00	0.00	0.00	336.34	0.00	0.00	0.00	0.00	0.00
11374	Account Total (AUD)		THE BIG-MOWER	1,889.60	1,889.60	0.00	0.00	0.00	1,889.60	0.00	0.00	0.00	0.00	0.00
11423	Account Total (AUD)		TRADELINK	2,452.67	2,452.67	0.00	0.00	0.00	2,452.67	0.00	0.00	0.00	0.00	0.00
11489	Account Total (AUD)		WINDSCREENS TERRITORY	370.00	370.00	0.00	0.00	0.00	370.00	0.00	0.00	0.00	0.00	0.00
11539	Account Total (AUD)		ALPA MINJILANG	300.00	300.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
11590	Account Total (AUD)		STATEWIDE SUPERANNUATION	149,724.47	149,724.47	0.00	0.00	0.00	149,724.47	0.00	0.00	0.00	0.00	0.00
11668	Account Total (AUD)		TERRITORY STEEL	1,871.30	1,871.30	0.00	0.00	0.00	1,871.30	0.00	0.00	0.00	0.00	0.00
11735	Account Total (AUD)		TYRE TRADERS NT	4,476.45	4,476.45	0.00	0.00	0.00	4,476.45	0.00	0.00	0.00	0.00	0.00
12106	Account Total (AUD)		AUSTRALIAN TAX OFFICE - PAYG ONLY	1,232.00	1,232.00	0.00	0.00	0.00	1,232.00	0.00	0.00	0.00	0.00	0.00

West Arnhem Regional Council As At 31/12/2021
 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	CREDTYPE	SUNDRY	TGGP	NO	To 21/12/2021	To 31/10/2021	To 31/10/2021	<= 21/10/2021			
12447	Account Total (AUD)			M M ELECTRICAL MERCHANDISING	5,970.40	5,970.40	0.00	5,970.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12627	Account Total (AUD)			DEPT OF INDUSTRY, TOURISM AND TRADE	1,838.06	1,838.06	0.00	919.03	919.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12630	Account Total (AUD)			L & V NOMINEES PTY LTD	195.00	195.00	0.00	195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12643	Account Total (AUD)			JETSTREAM ELECTRICAL PTY LTD	6,236.94	6,236.94	0.00	6,236.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12669	Account Total (AUD)			MARSHALL POWER AUSTRALIA PTY LTD	367.20	367.20	0.00	367.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12694	Account Total (AUD)			PEF FOOD SERVICES PTY LTD	761.30	761.30	0.00	761.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12866	Account Total (AUD)			AJ COURIERS & HAULAGE PTY LTD	1,249.05	1,249.05	0.00	1,249.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12870	Account Total (AUD)			ACCESS HARDWARE & NORTHERN LOCKSME	43.96	43.96	0.00	43.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12895	Account Total (AUD)			RECHARGE PETROLEUM	3,805.28	3,805.28	0.00	3,805.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13042	Account Total (AUD)			FORECAST MACHINERY	3,355.02	3,355.02	0.00	3,355.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13063	Account Total (AUD)			ADJUMARLLARL STORE	1,591.01	1,591.01	0.00	1,591.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13072	Account Total (AUD)			RGM MAINTENANCE	2,446.75	2,446.75	0.00	0.00	2,446.75	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 31/12/2021

Document Date	Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current		>30days		>60days		>90days		Future Items
					PAYTYPE	EFT	CREDITYPE	SUNDRY	TGGP	NO	To 2/12/2021	To 3/10/2021	To 3/10/2021	<= 2/10/2021			
13205				TOTAL TOOLS DARWIN	99,85	99,85	0,00	79,90	19,95	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
13300				ELITE INTERIORS NT P/L T/A DCT AUSTRALIA	PAYTYPE	EFT	0,00	CREDITYPE	SUNDRY	TGGP	YES	0,00	24,782,00	0,00	24,782,00	0,00	0,00
13338				SHAUN LEE	PAYTYPE	EFT	0,00	CREDITYPE	SUNDRY	TGGP	YES	0,00	10,805,00	0,00	10,805,00	0,00	0,00
13381				AIR LIQUIDE HEALTHCARE PTY LTD	PAYTYPE	EFT	0,00	CREDITYPE	SUNDRY	TGGP	NA	0,00	33,80	0,00	33,80	0,00	0,00
13497				TERRITORY SPRINGWATER AU Pty Ltd	PAYTYPE	EFT	0,00	CREDITYPE	SUNDRY	TGGP	NA	0,00	59,00	0,00	59,00	0,00	0,00
13555				HEATH MOTOR GROUP T/A DARWIN ISUZU	PAYTYPE	EFT	0,00	CREDITYPE	SUNDRY	TGGP	NO	0,00	594,55	319,55	275,00	0,00	0,00
13608				OZHOSTING.COM PTY LTD	PAYTYPE	EFT	-64,68	CREDITYPE	SUNDRY	TGGP	YES	0,00	0,00	0,00	0,00	0,00	0,00
13671				HARDY LANDSCAPING (NT) PTY LTD	PAYTYPE	EFT	0,00	CREDITYPE	SUNDRY	TGGP	NA	0,00	7,133,95	0,00	7,133,95	0,00	0,00
13696				DEC INSTALLATIONS PTY LTD	PAYTYPE	EFT	0,00	CREDITYPE	SUNDRY	TGGP	YES	0,00	869,346,00	0,00	0,00	217,336,50	0,00
13704				RICHARD MITCHELL PTY LTD T/A KAKADU C	PAYTYPE	EFT	0,00	CREDITYPE	SUNDRY	TGGP	YES	0,00	825,16	0,00	825,16	0,00	0,00
13728				AURIGA LOGISTICS PTY LTD	PAYTYPE	EFT	0,00	CREDITYPE	SUNDRY	TGGP	NO	0,00	1,999,46	136,16	1,863,30	0,00	0,00
13796				DEFEND FIRE SERVICES PTY LTD	PAYTYPE	EFT	0,00	CREDITYPE	SUNDRY	TGGP	NO	0,00	110,00	0,00	110,00	0,00	0,00

West Arnhem Regional Council As At 31/12/2021
 Shire CY Data Entry Age Analysis (As At Date) Report - Summary Report
Ledger APACT Accounts Payable (AUD)

Date	Document Type	Due Date	Reference	Original	Outstanding		Unapplied Credits		Current		>30days		>60days		>90days		Future Items	
					PAYTYPE	EFT	CREDTYPE	SUNDRY	TGGP	YES	NO	To 21/12/2021	To 31/10/2021	To 31/10/2021	To 31/10/2021	To 31/10/2021		To 31/10/2021
13815				THIAN LOK AUGUSTINE TJOENG	3,875.00	3,875.00	0.00	3,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				<i>Account Total (AUD)</i>														
13845				GREENSAFE PTY LTD	50,380.00	13,464.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,464.40	0.00	0.00	
				<i>Account Total (AUD)</i>														
13872				PLAY POLES PTY LTD	86,389.60	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
				<i>Account Total (AUD)</i>														
13878				SEA SWIFT PTY LTD	639.62	639.62	0.00	639.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				<i>Account Total (AUD)</i>														
13926				ROADSHOW PUBLIC PERFORMANCE LICENSI	275.00	275.00	0.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				<i>Account Total (AUD)</i>														
13959				HACK, JOANNAH	18.10	18.10	0.00	18.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				<i>Account Total (AUD)</i>														
13967				NEWS PTY LIMITED (Jabiru LPO)	201.71	201.71	0.00	201.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				<i>Account Total (AUD)</i>														
13990				KML CLEANING SERVICES	3,080.00	3,080.00	0.00	3,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				<i>Account Total (AUD)</i>														
14011				ALICE SPRINGS CASINO OPERATIONS PTY LT	3,614.50	3,614.50	0.00	3,614.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				<i>Account Total (AUD)</i>														
					1,359,643.52	513,236.85	-194.32	224,654.69	11,254.75	10,133.95	267,387.78	0.00	0.00	0.00	0.00	0.00	0.00	
						100%	0%	44%	2%	2%	52%							

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

As At 31/12/2021

West Arnhem Regional Council
 Shire CY Data Entry

Document Date	Type	Due Date	Reference	Original	Outstanding	Unapplied Credits	Current To 2/12/2021	>30days To 2/11/2021	>60days To 3/10/2021	>90days To 2/10/2021	Future Items To 2/10/2021
------------------	------	----------	-----------	----------	-------------	----------------------	-------------------------	-------------------------	-------------------------	-------------------------	------------------------------

[END OF REPORT]

As At Allocation Date Used : 6/01/2022

Selection Criteria

Ledger Name = 'APACT'
 As At Date = 31/12/2021
 As At Allocation Date = 6/01/2022
 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 ARNHAM REGIONAL COUNCIL

FOR THE MEETING 9 FEBRUARY 2022

Agenda Reference:	10.1
Title:	Purchase of Landfill Machine - Maningrida
File Reference:	986049
Author:	Graham Baulch, Asset Coordinator Fleet

SUMMARY

The purpose of this report is to seek the Special Finance Committee's approval for the reallocation of budgeted funds.

BACKGROUND

In the October 2021 OCM Council approved the purchase of a 20 tonne excavator with a grab claw for the Maningrida landfill site (OCM99/2021), further investigation has suggested an alternative machine would provide more versatility in Maningrida.

COMMENT

From a cost and versatility standpoint a wheel loader fitted with puncture proof tyres and supplied with a waste grapple in addition to the standard bucket and a fork frame would prove more suitable for Maningrida. This machine would still allow the scrap metals to be moved around the landfill and loaded in to scrap bins and with the grapple can be beneficial during pre and post cyclone clean-ups.

The wheel loader can be driven between sites while the 20 tonne excavator would be confined to operations at the landfill as WARC do not have the capability to transport a machine of this size and weight between sites. An image of a wheel loader fitted with the waste grapple is attached to this report.

STATUTORY ENVIRONMENT

Not applicable.

FINANCIAL IMPLICATIONS

NT Government funding of \$148,800 was provided to Council through a Waste and Resource Management grant to assist with the purchase of the machine, the balance of the purchase cost comes from the insurance payout for the written off Waruwi wheel loader.

STRATEGIC IMPLICATIONS

This report is aligned to the following objectives in goals 1 and 2 of the *Regional Plan and Budget 2021-2022*:

GOAL 3 LOCAL INFRASTRUCTURE	
<i>Well maintained and enhanced built and natural environment.</i>	
Objective 3.1	Infrastructure and asset management strategies appropriate to the needs of Council.
Objective 3.4	Modern and well maintained fleet, plant and equipment capable of meeting service delivery requirements.

VOTING REQUIREMENTS

Simple majority.

RECOMMENDATION:

That the Special Finance Committee:

- **Receives and notes the report;**
- **Notes that a 20 tonne excavator with a grab claw would not be appropriate for the Maningrida landfill; and**
- **Redirects funding from the 2021-2022 Northern Territory Government Waste and Resource Management grant of \$148, 800 that was approved to purchase the grab claw (as per resolution number OCM99/2021) to the purchase of a wheel loader for the Maningrida landfill.**

ATTACHMENTS

- 1 Wheel loader with waste handling grapple image.pdf 1 Page



WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 9 FEBRUARY 2022

Agenda Reference:	14.1
Title:	Closure to the Public for the Discussion of Confidential Items
File Reference:	991104
Author:	Doreen Alusa, Governance and Risk Advisor

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**

9 FEBRUARY 2022

EXCLUSION OF THE PUBLIC

**The information is classed as confidential under section 99(2) of the *Local Government Act 2019*
and clauses 51 and 52 of the *Local Government (Administration) Regulations 2021***

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

9 FEBRUARY 2022

RE-ADMITTANCE OF THE PUBLIC