

WAGAIT SHIRE COUNCIL

AGENDA

ORDINARY COUNCIL MEETING

**COUNCIL CHAMBERS FROM 7PM
LOT 62, WAGAIT TOWER ROAD**

19 May 2015

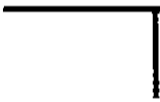
Present:

1. **MEETING OPENING** and chaired by

1.2 **APOLOGIES –**

<p>Resolution No. 2015/ That the apology of Cr be accepted and approved. Moved: Cr Seconded: Cr Vote:</p>
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2. **DECLARATION OF INTERESTS**



Draft Minutes

**ORDINARY COUNCIL MEETING
COUNCIL CHAMBERS
LOT 64 WAGAIT TOWER ROAD**

21 April 2015

PRESENT: President Peter Clee
Cr Shenagh Gamble
Cr V.J. Thorpe
Cr Brad Irvine
Cr Ally Richmond
Gary Zikan

1.0 MEETING OPENING

1.1 President Peter Clee declared the meeting open at 7:30pm in the Council Conference Room and welcomed all Councillors, and visitors to the meeting.

1.3 APOLOGIES: - Vice-President Lisa-Marie Stones

Resolution No. 2015/173 – That the apology of Vice-President Lisa-Marie Stones be accepted and approved.

Moved: Cr Brad Irvine
Seconded: Cr Shenagh Gamble
Vote: AIF

2.0 DECLARATION OF INTEREST: Nil

3.0 CONFIRMATION OF MINUTES

Resolution No. 2014/174 - That the minutes of the Monthly Meeting of 21 February 2015, as amended be confirmed.

Moved: Cr V.J. Thorpe
Seconded: Cr Brad Irvine
Vote: AIF

3.1 Matters Arising from the Minutes - Nil

4.0 REQUESTS FOR INFORMATION FROM RATEPAYERS – Nil

5.0 REPORTS BY PRESIDENT AND COUNCILLORS

5.1 President Peter Clee's report –

This last month was really a busy period.

The CEO, Michael Campaign is currently on leave prior to his retirement in May. Council advertised for a new CEO in March. There were 14 applicants when applications closed on 31 March. Since then the HR consultant LGANT provided has assessed the applications and CV's and shortlisted several candidates.

These applications were then checked in greater detail and a shortlist of 4 suitable candidates provided to the selection panel for further consideration. The interview process proceeded very smoothly and the selection panel were very pleased with the high quality of all of those interviewed.

The selection panel then asked LGANT HR to assist the panel undertake due diligence on the final candidates including National Police Checks and Referee Reports.

The whole process, whilst very time consuming, has been extremely good and we were very fortunate to have such high calibre candidates to choose from.

The selection panel utilised a multi stage process in forming an opinion on the candidates.

1. Review and Analysis of the formal application and CV
2. Relevance of the application to the selection criteria advertised
3. 4 questions in a written form with a time constraint
4. A formal interview
5. Referee checks and comments

The final candidates were of an exceptionally high calibre and the process was extensive, difficult and time consuming.

In the end the panel has selected Deborah Allen to fill the position of CEO and made a conditional offer of employment to her.

Deborah Allen comes to Wagait Shire with an impressive resume. She has over eleven years of military experience in the Australian Navy. Deborah comes to us from the position of Community Administrator and Town Manager of Andamooka and Iron Knob in South Australia. Deborah was by far the best candidate and she will be a valuable addition to the staff at Wagait Shire. She has accepted our offer of employment.

I thank the members of the selection committee for there time, hard work and effort in selecting such a fine candidate for the position of CEO. The effort put in by the selection panel has made the selection of a CEO a quicker and smoother process.

Deborah is married and will move from South Australia to reside in the council accommodation at Wagait Beach.

Andamooka and Iron Knob communities are similar in size to Wagait Beach
Deborah has indicated that she is keen to take up the role at Wagait Beach and will commence work in late May.

During this last month I have been interviewed by the NT News, The Alice Springs News, ABC TV as well as appearing live on ABC radio. Interviews were about several local issues including dogs, waste dump, water supply and the Kenbi Land Claim.

I also attended a TOPROC meeting and attended the Local Government Associations general meeting in Tennant Creek.

5.2 Cr Ally Richmond conducted an exit interview with CEO Michael Campaign.

5.3 Cr VJ Thorpe has been in meetings with Cathy Winsley from Belyuen Council discussing both the boat ramp and ANZAC Day.

6.0 INWARDS AND OUTWARDS CORRESPONDENCE

Refer to the April agenda for Incoming and Outgoing correspondence for the Month of March 2015.

6.1 Councillors would like their TOPROC workshop to be held on Saturday 9 May. President Peter Clee to reply to Vanessa Green, Manager Strategy & Outcomes with the preferred date for this workshop.

6.2 The ARC Grant reporting is due 31 March 2015. Pam Wanrooy to follow up with Robyn from Sport & Recreation for confirmation if this has been completed and submitted.

Resolution No. 2015/75 - That the correspondence for the Month of March 2015 be confirmed.

Moved: Cr Shenagh Gamble

Seconded: Cr Brad Irvine

Vote: AIF

7.0 CHIEF EXECUTIVE OFFICER REPORT (Incorporating Work Supervisors Report)

Chief Executive Officer – Michael Campaign

7.1 CEO departed on leave pm on 10/4/2015.

7.1.1 There is confusion amongst councillors as to whether Michael is active in his role as CEO while on leave as little information was given to them prior to his departure. President Peter Clee explained that Michael is in fact still CEO and is being paid 2 hours per day on top of his paid leave to perform his duties while on leave.

7.2 Exit interview held with Cr Alex Richmond.

7.3 Presentation plaque arranged and received for presentation to Blackwatch representatives from the Belyuen Community. Councillor VJ Thorpe assisted with talks with Belyuen CEO.

7.4 Animal community meeting held on 24/3/2015. Councillors to report on this.

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- 7.5 Continued discussions with Sue Davy regarding recruitment of new CEO. One visit to Wagait Beach by CEO applicant. Discussions held with this person. Several phone calls received during this period re CEO vacancy.
- 7.6 Computer hit with serious virus this period and all documents lost. Attempts for recovery by IT Company failed to recover. System now clean. Admin work all OK.
- 7.6.1 *Councillors have great concerns that the CEO's computer has been hit with a serious virus "UCASH" and that all documents on this computer has now vanished. There is also great concern that some of the works lost from this computer may not have been saved on the server as a backup. The IT consultant that was used to assist in the recovery was Venjie Diola who has previously provided support services to the Council.*
- 7.7 Tender for jetty contract completed.
- 7.8 NT Banana Freckle team completed works in area this period.
- 7.9 Attended farewell meeting with our local member.
- 7.10 Spend considerable time in preparation for departure.
- 7.11 Annual plan, budget draft and handover notes prepared for new CEO.
- 7.11.1 *President Peter Clee to contact CEO for copy of the Draft Budget and Annual report and to have this circulated to all councillors for their information.*

WORKS SUB COMMITTEE REPORT – GARY ZIKAN

- 7.12 Over the past few years, we have seen a reduction in the amount of our Target Weeds around the Estate and on the Restricted Use Area. These Weeds are Gamba Grass, Mission Grass, Hyptus and Neam. Other Weeds are important, however less common. Our problem is still the presence of these Weeds on Private Land, some blocks are inhabited, some not. A list of these locations have been noted.
- 7.12.1 *Gary informed councillors that the Weed Branch visited Wagait Beach yesterday taking photographs and GPS locations of weeds in public area's. Cr Ally Richmond asked if information from private land could be added to the data collected by the weeds branch. Resident are encouraged to send an email to Gary at works@council.nt.gov.au informing him of their concerns and reporting all areas to their knowledge where these weeds are located. Gary will forward to the weeds branch. In future Gary to keep a data base and keep residents updated and informed on any information he has received on these weeds from the NT Government.*
- 7.13 The Jetty has remained tidier for longer this last month or so.
- 7.14 Mowing, poisoning and the maintenance of equipment is taking up most of our time until after the rains cease.

- 7.15 It has been reported that two large dogs have bolted from an unfenced property on Sasche Street whilst the owner wasn't home and tried to attack a small dog on it's lead. Only the action by the small dog's owner prevented injury or death. Once person has taken to carrying a Nulla Nulla for protection when having to walk past this block. One dog has been trapped and given back to it's owner. The owner has promised to try a bit harder keeping his dog confined. One pet cat has had a couple of brushes with death at the hands of this dog. It has also been seen, in the company of other dogs chasing wildlife.
- 7.16 We have taken delivery of a new finishing deck. The original has served council for approx. 12 years.
- 7.17 We have been given the go ahead from the Department of Lands and Planning to erect new Box Jelly Fish Warning signs on the RUA beyond the Wagait Tower Road access.
- 7.18 Duties performed in March:
 - Sportsground mow, poison and snip
 - Tip tidy up
 - Purchase of fence repair material
 - Plant servicing
 - RUA, Powerwater and Jetty contract work.

SPORTS & RECREATION OFFICER - ROBIN PRESLEY

- 7.19 The activities have not been very well attended. I have asked the children for any ideas for some different things to do.
- 7.20 We had an Easter craft day and Easter egg hunt on Good Friday at Cloppenburg Park which was attended by 25 children and a movie on Easter Saturday with 15 children attending.
 - 7.20.1 *Cr Shenagh Gamble was pleased to see many children attended this event. It was well organised and thoroughly enjoyed by everyone who attended.*
- 7.21 The school holiday program was not well attended but those who did had fun. We had a visit from the Pazos girls on the Tuesday with a slippery-slide and BBQ lunch, Wednesday was fishing at the jetty, Thursday a trip to town to see the Casuarina and lunch with the Pazos girls and Friday was sports and games at Cloppenburg Park.
- 7.22 We need to do a bit of prep work before we can paint the mural on the Club's portable toilet so that is an ongoing activity.
- 7.23 Planning is well under way for our trip to the Tiwi Islands. Fundraising is going well with \$90.00 raised from our Easter raffle. The next fundraiser will be a "Mother's Day" raffle. Tickets on sale soon. Also planned are "Lawn Sales" at the shop and a car wash at the Club. At the moment the cost for a day trip to Tiwi Islands for a child is \$125.00 and an adult is \$250.00. With our fundraising it is hoped that each fare will be well subsidised.

7.23.1 Robyn encouraged to approach Ferry service to see if they will give a discount for a large group to attend the Tiwi Tour.

7.24 ATTENDENCES FOR SPORTS & RECREATION PROGRAMS

Date	Activity	Number	Date	Activity	Number
Tue 10 March	Sports	3	Wed 11 March	Ukulele	6
Thu 12 March	Sports	4	Fri 13 March	Cooking	5
Sat 14 March	Stall	0	Mon 16 March	Sewing	7
Tue 17 March	Sports	2	Wed 18 March	Ukulele	4
Mon 23 March	Sewing	1	Tue 24 March	Sports	1
Wed 25 March	Ukulele	4	Thu 26 March	Sports	4
Fri 27 March	Cooking	6	Mon 30 March	Sewing	3
Tue 31 March	Sports	2			

Resolution No. 2015/76 - That the officers' reports for the month of March 2015 be received and accepted.

Moved: Cr VJ Thorpe

Seconded: Brad Irvine

Vote: AIF

8.0 FINANCIAL REPORT

Income and Expenditure Report for Month Ending 31 March 2015									
	Month to Date		Variance \$	Actual \$	Year to Date		Variance \$	Full Year Budget \$	
	Actual \$	Budget \$			Budget \$	Actual \$			
INCOME									
1 Grants Reads to Recovery		\$2,500.00	-\$2,500.00	\$42,015.00	\$22,500.00	\$15.00	\$30,000.00		
2 Grants for Others	\$6,500.00	\$6,250.00	\$250.00	\$33,605.00	\$56,250.00	-\$2,645.00	\$75,000.00		
3 Grant/C>Wealth/FAG		\$833.00	-\$833.00		\$7,497.00	-\$6,664.00	\$10,000.00		
4 Grant NT Government		\$1,666.00	-\$1,666.00		\$14,994.00	-\$13,328.00	\$20,000.00		
5 Grant/NT Operational		\$6,250.00	-\$6,250.00	\$143,551.00	\$56,250.00	\$87,301.00	\$75,000.00		
8 Grant/Sports & Recreation	\$22,195.80	\$1,666.00	\$20,529.80	\$22,195.80	\$14,994.00	\$7,201.80	\$20,000.00		
9 Interest Received	\$1,364.99	\$1,666.00	-\$301.01	\$14,454.55	\$11,994.00	-\$539.45	\$20,000.00		
11 Penalties Received Rates		\$60.00	-\$60.00		\$540.00	-\$540.00	\$721.00		
12 Pensioner Rebates		\$1,000.00	-\$1,000.00	\$1,400.00	\$9,500.00	\$2,400.00	\$12,000.00		
13 Other Income		\$166.00	-\$166.00		\$1,494.00	-\$1,494.00	\$2,000.00		
14 General Rates Received	\$1,290.09	\$16,952.00	-\$15,661.91	\$19,568.16	\$152,568.00	\$42,960.16	\$203,425.00		
15 Rental		\$792.00	-\$792.00		\$7,128.00	-\$7,128.00	\$9,500.00		
16 Rental - Caravan Park		\$238.00	-\$238.00	\$120.00	\$2,142.00	-\$22.00	\$2,860.00		
17 Hire Plant & Equipment		\$84.00	-\$84.00	\$640.91	\$756.00	-\$115.09	\$1,000.00		
18 Other Income	\$11.95	\$166.00	\$154.05	\$7,450.17	\$1,494.00	\$5,956.17	\$2,000.00		
19 12/13 Surplus brought fwd		\$4,489.00	-\$4,489.00		\$40,401.00	-\$40,401.00	\$53,872.00		
20 Heritage & Site maintenance		\$250.00	-\$250.00		\$2,250.00	-\$2,250.00	\$3,000.00		
21 Jetty Income	\$4,398.18	\$1,365.00	\$3,033.18	\$40,264.12	\$48,285.00	-\$8,020.88	\$64,379.00		
22 Power & Water	\$4,821.28	\$4,417.00	\$404.28	\$41,086.81	\$39,753.00	\$1,333.81	\$53,000.00		
TOTAL INCOME	\$40,582.29	\$4,810.00	-\$14,227.71	\$554,311.52	\$493,290.00	\$61,021.52	\$707,757.00		
23 Transfer from reserves			-\$4,166.00	\$105,000.00	\$20,830.00	-\$84,170.00	\$50,000.00		

Income and Expenditure Report - For Month Ending 31 March 2015

	Month to Date		Year to Date		Variance \$	Actual \$	Year to Date		Variance \$	Full Year Budget \$
	Actual \$	Budget \$	Budget \$	Actual \$			Budget \$	Actual \$		
25		\$1,184.00	-\$1,184.00	\$12,360.00	\$10,656.00	\$1,704.00	\$14,207.00			
26		\$687.00	-\$687.00		\$6,183.00	-\$6,183.00				
27	\$3,578.51	\$125.00	\$3,453.51	\$3,609.02	\$1,125.00	\$2,484.02	\$1,500.00			
28	\$150.00	\$84.00	\$66.00	\$1,950.94	\$756.00	\$1,194.94	\$1,000.00			
29	\$49.93	\$21.00	-\$21.00	\$819.61	\$189.00	\$630.61	\$250.00			
30		\$135.00	-\$85.07	\$384.46	\$1,215.00	-\$830.54	\$1,600.00			
31		\$30.00	-\$30.00	\$1,172.91	\$270.00	\$902.91	\$360.00			
32		\$584.00	-\$584.00	\$1,575.43	\$556.00	\$1,019.43	\$7,000.00			
33		\$141.00	-\$141.00	\$51.72	\$1,559.00	\$407.28	\$1,700.00			
34		\$42.00	-\$42.00	\$1,388.30	\$378.00	\$1,010.30	\$500.00			
35		\$84.00	-\$84.00	\$306.30	\$56.00	\$250.30	\$1,000.00			
36		\$333.00	-\$333.00	\$2,997.00	\$2,997.00	\$0.00	\$4,000.00			
37	\$436.36	\$416.00	\$20.36	\$3,744.00	\$3,744.00	\$0.00	\$5,000.00			
38		\$167.00	-\$167.00	\$1,503.00	\$1,503.00	\$0.00	\$2,000.00			
39		\$417.00	-\$417.00	\$1,265.00	\$3,753.00	\$2,488.00	\$5,000.00			
40		\$166.00	-\$166.00	\$847.49	\$1,494.00	-\$646.51	\$2,000.00			
41		\$250.00	-\$250.00	\$8,853.11	\$2,250.00	\$6,603.11	\$3,000.00			
42		\$1,250.00	-\$1,250.00	\$577.10	\$11,250.00	-\$10,672.90	\$15,000.00			
43		\$8.00	-\$8.00	\$72.00	\$72.00	\$0.00	\$100.00			
44		\$67.00	-\$67.00	\$603.00	\$603.00	\$0.00	\$800.00			
45		\$1,300.00	-\$1,300.00	\$18,275.72	\$11,997.00	\$6,278.72	\$16,000.00			
46		\$72.00	-\$72.00	\$7,128.00	\$7,128.00	\$0.00	\$9,500.00			
47		\$200.00	-\$208.00	\$1,537.28	\$1,872.00	-\$334.72	\$2,500.00			
48	\$20.45	\$125.00	-\$104.55	\$66.61	\$1,125.00	-\$1,058.39	\$1,500.00			
49				\$380.95	\$-	\$380.95				
50	\$144.67	\$230.00	-\$105.33	\$1,870.52	\$2,250.00	-\$379.48	\$3,000.00			
51	\$91.00	\$42.00	\$49.82	\$549.28	\$378.00	\$171.28	\$500.00			
52		\$84.00	-\$84.00	\$888.18	\$756.00	\$132.18	\$1,000.00			
53		\$125.00	-\$125.00	\$1,400.00	\$1,125.00	\$275.00	\$1,500.00			
54		\$291.00	-\$291.00	\$1,315.86	\$2,619.00	-\$1,303.14	\$3,500.00			

Income and Expenditure Report - For Month Ending 31 March 2015

	Month to Date			Year to Date			Budget FY15
	Actual \$	Budget \$	Variance \$	Actual \$	Budget \$	Variance \$	
55 Jetty/p&w Maint contract exp	\$95.45	\$866.00	-\$770.55	\$1,303.22	\$7,794.00	-\$6,490.78	\$10,400.00
56 Jetty /P&W Maintenance - materials		\$68.00	-\$68.00	\$547.28	\$612.00	-\$64.72	\$824.00
57 R&M Housing & Office		\$835.00	-\$835.00	\$2,337.31	\$7,515.00	-\$5,177.69	\$10,000.00
58 R&M Community Centre		\$584.00	-\$584.00	\$2,472.70	\$5,230.00	-\$2,757.30	\$7,000.00
59 R&M Reserves		\$167.00	-\$167.00	\$1,503.00	\$1,503.00	-\$0.00	\$2,000.00
60 R&M Town site		\$942.00	-\$942.00	\$1,203.45	\$6,778.00	-\$7,274.55	\$11,300.00
61 R&M Ablution Blocks		\$292.00	-\$292.00	\$209.09	\$7,000.00	-\$6,790.91	\$3,500.00
62 R&M Recreation		\$167.00	-\$167.00	\$1,503.00	\$1,503.00	-\$0.00	\$2,000.00
63 Sports & Rec wages & overheads	\$2,094.85	\$1,666.00	\$428.85	\$19,729.99	\$14,104.00	\$4,378.99	\$20,000.00
64 Sports Ground Grant 14/15				\$9,003.46	\$-	\$9,003.46	
65 NTES Grant				\$3,477.64	\$-	\$3,477.64	
66 Rubbish Dump Mice Wagair	\$318.18	\$833.00	-\$514.82	\$2,212.90	\$7,497.00	-\$5,206.10	\$10,000.00
67 Stores, Materials & Loose Tool	\$9.05	\$667.00	-\$657.95	\$1,104.21	\$6,003.00	-\$4,898.79	\$8,000.00
68 Safety Supplies & Equipment		\$250.00	-\$250.00	\$70.00	\$2,250.00	-\$1,680.00	\$3,000.00
69 Subscriptions & Publications		\$167.00	-\$167.00	\$348.00	\$1,503.00	-\$1,155.00	\$2,000.00
70 Superannuation	\$2,108.04	\$2,084.00	\$24.04	\$21,054.75	\$18,756.00	\$2,298.75	\$25,000.00
71 Telephone & Facsimile	\$1,218.63	\$808.00	\$410.63	\$7,243.82	\$7,272.00	-\$28.18	\$9,700.00
72 Training	\$500.00	\$300.00	\$200.00	\$1,700.00	\$2,250.00	-\$550.00	\$3,000.00
73 Travel & Accommodation	\$844.80	\$500.00	\$344.80	\$3,234.97	\$4,500.00	-\$1,265.03	\$6,000.00
74 Uniforms	\$740.36	\$167.00	\$573.36	\$1,427.31	\$1,503.00	-\$75.69	\$2,000.00
75 Vehicle & Plant maintenance	\$6,906.79		\$6,906.79	\$10,531.94	\$-	\$10,531.94	
76 Vehicle & Plant Fuel & Oil	\$1,361.22	\$834.00	\$527.22	\$9,352.28	\$7,506.00	\$1,846.28	\$10,000.00
77 Vehicle Rego		\$250.00	-\$250.00	\$1,703.91	\$2,250.00	-\$546.09	\$3,000.00
78 Workshop Maintenance	\$306.38	\$667.00	-\$939.38	\$5,892.97	\$6,003.00	-\$110.03	\$8,000.00
79 Water & Sewerage	\$300.00	\$250.00	\$131.82	\$6,200.52	\$2,250.00	\$3,950.52	\$3,000.00
80 Wages & Salaries	\$20,748.00	\$22,636.00	-\$1,887.89	\$217,832.34	\$203,724.00	\$14,108.34	\$271,843.00
81 Workers Compensation		\$334.00	-\$334.00	\$851.20	\$3,006.00	-\$2,154.80	\$4,000.00

received and accepted pending clarification of queries raised.

Moved: Cr Brad Irvine

Seconded: Cr VJ Thorpe

Vote: A1F

UNCONFERMED

9.0 OUTSTANDING ITEMS FROM PREVIOUS MEETINGS

9.1 GRANTS – CEO to provide full costing of Grants – CEO is not available to discuss this.

It was noted that that Wagait Beach has missed out on a large amount of money for a grant for “Improving Local Roads” which was advertised about 6 weeks ago. Unfortunately this Grant has been missed by both the CEO and our Grants Officer. Closing date is Monday 27 April.

Councillors discussed that the report they had been seeking from the CEO regarding grants was a snapshot of what grants had been sort, what in kind support Wagait Shire Council was offering in these grant applications, how they aligned with strategic plan and the status of grants (what date where they applied for, had they been accepted/rejected).

President Peter Clee informed councillors that Peter McLinden from LGANT has offered to do an audit of our roads (specifically the shoulders) and provide an estimate of the costing at no charge to Council. President Peter Clee has also asked Peter McLinden do an audit of Charles Point Road and to see if he can somehow work with the NT Government to see if the works can be accomplish simultaneously in order to reduce the costs for work overall. President Peter Clee will contact Peter McLinden to assist with the application for Roads to Recovery Funding and any other funding available for

9.2 By-Election – scheduled for 9 May. Nomination opened on Friday 11 April and closes Friday 24 April at 12.00pm.

9.3 Income & Expenditure Report – CEO to report what actual income received for line 3 and line 4 – CEO not available to discuss this.

9.4 Income & Expenditure Report – breakup – staff entitlements. – CEO is not available to comment on this.

9.5 Complaints – re dogs – community consultation meeting on 24 March 2015 – The community meeting was held on Tuesday 24 March in the community centre. This was attended by some members of the public along with members of the Police force.

9.6 Green Army submission – This should come under 9.1 Grants.

9.7 Road to Recovery funding – submission – CEO report on options for purchase of equipment. CEO not available to comment on this. With help from Peter McLinden from LGANT Pam to complete and submit on time for a period of 3 years funding.

The Roads to Recovery quarterly reporting is now open and for the Month of May.

9.8 CEO Panel – CEO Position – this has been finalised and applicant appointed.

9.9 Use of Hall – Food relief – Di and Graham Drake – A copy of the public Liability insurance for this program has been sent to Council. This program will start operating early July.

10.0 AGENDA ITEMS

- 10.1 Overdue Rates – Statement of Claim for Debt for 4 rates payers has been lodged in the Small Claims Court by Sureline (Debt Collector). Pam to keep Councillors updated on actions for this.**
- 10.2 Policies 7-9 – This has not been completed by CEO. This has been placed on hold until the new CEO arrives.**
- 10.3 Media Plus Correspondence – Councillors received a letter from Media-plus re Wagait Shire Grant applications on March 31, 2015. Councillors thank Media-plus for all of their work on applying for grants, however it will be the decision of the new CEO as to whether or not a grant officer is required.**
- 11.0 UPCOMING EVENTS**
- 11.1 Anzac Day – this falls on Saturday 25 April 2015 and preparations are underway. The ceremony will involve a Service at the "Milady" crash site, followed by a Fly Over, Formal Service, March and activities at the Cox Country Club.**
- 11.2 Walk Safely to School Day – this is scheduled for Friday 22 May, 2015**
- 12.0 LATE ITEMS AND GENERAL BUSINESS**
- 12.1 Dog Attack – Dalmeny Street – an email from a resident who was attacked by a dog on Dalmeny Road has been received by Council.**
- 12.2**

DECLASSIFIED

Resolution No. 2015/ - 78

Following the recommendations made in Councillor Richmond's report on the CEO exit interview.

1. THAT the Council review the CEO position description prior to the commencement of the new CEO.
2. THAT an informal welcome event be held for the new CEO and family.
3. THAT a formal written CEO handover be given and an induction process be scheduled for the week of commencement of the new CEO.
4. THAT Council and the CEO hold a strategic planning session to determine priorities for the coming year.
5. THAT support mechanisms, including a paid professional mentor, be made available to the new CEO.
6. THAT a register of appropriate candidates be established to temporarily act in the role of CEO if required.
7. THAT new elected members are formally inducted and receive governance training.
8. THAT agenda, report and minutes formats be reviewed.

Moved - Cr Shenagh Gamble

Second - Cr Ally Richmond

Vote: AIF

All in favour.

13.0 IN-CAMERA ITEMS

12.0 Date of Next Meeting

The next Council Meeting is to be held on Tuesday 19 May 2015 in the Council Chambers at 7.00pm.

13.0 MEETING CLOSE

President Peter Clee hereby declares the meeting closed 9.30pm

UNCONFIRMED

CONFIRMATION OF MINUTES

Resolution No.
That the minutes of the Monthly Meeting of April 2015, as amended,
be confirmed.
Moved: Cr
Seconded: Cr
Vote:



4.0 REQUESTS FOR INFORMATION FROM RATEPAYERS

5.0 REPORTS BY PRESIDENT AND COUNCILLORS

6.0 INWARDS AND OUTWARDS CORRESPONDENCE

All incoming mail

Date	From	About	To	
1/04/15	JLT Insurance	Motor vehicle endorsement (addition of new vehicle)	Pam	email
2-Apr	Territory Conveyancing	Notice of Sale or Transfer of Land	Admin	mail
2/04/15	Power & Water	Water invoice - \$15.23	admin	mail
7/04/15	Airpower	Thank you letter for purchasing a SOVEMA EM-3 72 Finishing Mower	CEO	mail
7/04/15	Thrifty Car Rentals	Tax invoice for Vehicle rental for CEO - \$741.82	Ceo	mail
8/04/15	Novas Auto Glass	Novus autoglass repairs & replacement notice	ceo	mail
14/04/15	Altbat Pty Ltd	tax invoice - Support/training on site and new computer set up - \$1,342.00	ceo	mail
14/04/17	Peter Clee	Commonwealth Govt remediation of Transmitter sites on Con Peninsula	CEO	email
14/04/15	Telstra	message bank tax invoice - \$6.00	ceo	mail
14/04/15	Dept of Infrastructure	Contractor remittance advice	Admin	email
14/04/15	Wagait Beach Supermarket	Tax invoice - \$858.97	admin	mail
14/04/15	Sureline	Tax invoice - Courts action and service fees - \$2457.40	admin	email
14/04/15	M. Kiem	Cleaning of Tip tax invoice - \$210.00	admin	email
14/04/15	Sureline	statement of claim for debt - 4 x ratepayers	ceo	mail
14/04/15	westpac	Community solutions cheque account	admin	mail
14/04/15	Awais - Barry Hansen	Audit - 5 August 2015	admin	email
14/04/15	CBA	Merchant statement	admin	mail
15/04/15	FLTLT Dave Hannaford	ANZAC Day flypast	admin	email
15/04/15	The Wagaitear	Tax invoice - \$150.00	admin	mail
15/04/15	Fantastic Florals	Tax invoice - \$390.00 for Wreaths for Anzac Day	admin	email
15/04/15	Marks Rural	Tax invoice - \$360.00 for water to sports ground	admin	mail
15/04/15	Jacana Energy	Tax invoice - power for sports ground \$818.07	admin	mail
15/04/15	ATA - Australia Training	Forklift licence for Gary Zikan	admin	
15/04/15	Power Water	Electricity invoice for Residence/office/com ctr - \$2,720.67	admin	mail
15/04/15	NT Electoral Commission	Wagait nominations and close of rolls	admin	email
17/04/15	Vanessa Green - City of Darwin	Toproc Workshop Dates	Peter Clee	email

17/04/15	Dept of Infrastructure	Rise and fall in payments - Mandorah Jetty Car Park	admin	email
17/04/15	Roads to Recovery	Roads to Recovery Circular 2015/2	CEO	email
20/04/15	Di and Graham Drake	Public Liability Insurance - Food relief at community centre	Admin	email
20/04/15	Damien Mulvenna - JLTA Insurance	Business Insurance due 30 June 2015	admin	email
20/04/15	Peter McLinden - LGANT	Quarterly R2R Expenditure Report	admin	email
20/04/15	Amy Fuller - NT Major Events, Dept of Chief Minister	Territory Fireworks Day - 1 July 2015	admin	email
20/04/15	Ian Crawshaw	Dangerous dog attack	admin	email
20/04/15	Peter Clee	CEO Position update	admin	email
21/04/15	Peter Clee	Presidents Report	Admin	email
22/04/15	NT Electoral Commission	Agreement for hire of premises.	admin	email
22/04/15	Peter Clee	Public access to all councillors	admin	email
22/04/15	Westpac	Business card cancellation form	admin	fax
24/04/15	Department of Transport	Projects for Black Spot Program 2016-2017	CEO	mail
23/04/15	Darryl Withnall	Damage to Road sign on Charles Point Road	P Clee	mail
27/04/15	James Arratta	complaint - dog attack on Sunday 26 April	admin	email
27/04/15	Michael Campaign	Copies of receipts for fuel, accommodation travel to Bne	admin	mail
27/04/15	NT Electoral Commission	Notification of results of By-Election	admin	email
28/04/15	Peter Clee	email address's for councillors	admin	email
28/04/15	NSRF Infrastructure	National Stronger Regions Fund - Confirm Grants Management System (GMS) Portal details	ceo	email
28/04/15	JLT Insurance	LGANT Finance Reference Group JDT Modelling - Individual Council	ceo	email
28/04/15	IMS - Infrastructure	IMS (Infrastructure Management System) login instructions and details	Pam	email
28/04/15	Pauline Corpus - Compliance Officer	Conflict of Interest for Website - Best Practice Guide	Pam	email

29/04/15	NT Electoral Commission	Tax invoice - \$458.11 - Cost for conducting By-Election	admin	email
29/04/15	Allan Chisholm - Dept Infrastructure	Final reminder R2R April 2015 Qtrly Expenditure reporting closes Thursday	CEO	email
29/04/15	Peter Shapcott Dept of Corporate & Information Services	T15-1156 Darwin Region - Maint of Mandorah Jetty and Carpark - Notice of acceptance for 34 months - from 1 may 2015 to 28 Feb 2018	CEO	email
30/04/15	Frederick Murphy - Sports & Rec	Copy of the Funding Agreement	Admin	email
30/04/15	Pauline Corpus - Compliance Officer	updated list of councillors	admin	email
30/04/15	Rocco Magnoli	Tax file declaration	admin	handed in
30/04/15	JLT Insurance	cheque for \$750 - reimbursement for broken windscreen to new vehicle	admin	mail
23/04/15	CGU Workers Comp	Claim Finalisation Advise for Rowan Roberts	admin	mail

1/05/15	ATO	BAS due 20 May 2015	admin	mail
1/05/15	NT Environment Protection Authority	Draft Guideline for Pollution Avoidance on Commercial and Residential Building Sites	CEO	email
1/05/15	Peter McLinden - LGANT	Roads to Recovery -	CEO/Pam	email
1/05/15	Dept of Infrastructure	Fence Repairs - RFQ	admin	email
5/05/15	Dept of Infrastructure	Service Order No. SD5437/15 for period contract T15/1156	CEO	email
5/05/15	LGANT	Tax invoice Recruitment - CEO - \$5,108.36	admin	email
5/05/15	Wagait Beach Supermarket	Tax invoice - \$664.14	admin	email
5/05/15	Yacca Gold	Tax invoice - \$32.48 - copy & printing	admin	email
5/05/15	AJ Couriers & Haulage	Tax invoice - \$176.00 - pick up slasher and deliver to Airpower	admin	email
5/05/15	Howard & Sons - Protechnics	Application for upcoming Territory Day Fireworks	admin	email
6/05/15	Dept of Local Govt & Community Services	Special Purpose Grants (round 2) 2014/15 - bike path and sports rebound wall not successful	admin	mail
6/05/15	Westpac	Mastercard is ready for pickup	P. Clee	mail
6/05/15	Steve Verity - JRA	ALGA National State of Assets	CEO	email
6/05/15	Lyn Lambeth - Darwin Harbour Cleanup	Darwin Harbour Clean up - 26 June	admin	email
7/05/15	LGANT	Copy of minutes of meeting	ceo	email
7/05/15	Dept Local Govt & Community Serv	Compliance Review Framework Documents	CEO	email
7/05/15	Resident	concerns re "UCASH" computer virus on CEO computer	Councillors	hand delivered

All Outcoming Mail

Date	To:	About	
2/04/15	Bureau of Meteorology	Rainfall observations for month of March 2015	mail
7/04/15	ATO	BAS for March 2015	mail
14/04/15	Awais - Barry Hansen	Confirmation for audit to be undertaken 5 August 2015	email
14/04/15	Sureline	signed copies - statement for claims - 4 x ratepayers	mail
22/04/15	NT Electoral Commission	Agreement for hire of premises - 9 May	email
22/04/15	Westpac	Business card cancellation request - M Campaign	fax
24/04/15	Councillors	Conflict of Interest for website	email
24/04/15	Westpac	Verification of withdrawal for cheque	mail
30/04/15	Pauline Corpus - Compliance Office	Updated list of councillors	email
1/05/15	Charmaine Woods - Grant Co-ordinator	extension of time to spend remainder \$7,000 for Sport Facilities Grant monies	email
6/05/15	Bureau of Meteorology	rain gauge reading for April 2015	mail
6/05/15	Jack Ellis	Notification that the Special Grants (round 2) 2014-15 for bikepath and sports rebound wall is unsuccessful	email
6/05/15	Lyn Lambert	Thank you email, community Centre booked for event.	email

7/05/15	ATO	Tax File Number Declaration	mail
7/05/15	Councillors	Draft Guideline for Pollution Avoidance on Commercial and Residential Building Sites	email
7/05/15	Councillors	Letter of complaint - "UCASH"	email

Resolution No

That the Correspondence for the Month of April 2015 be noted.

Moved: Cr

Seconded: Cr

Vote:

7.0 CHIEF EXECUTIVE OFFICER'S REPORT

On appointment, the President requested I review the Wagait Accounting and Policy Manual, as there is a need to meet compliance. Included in the agenda is a draft for Council's consideration and further review.

Also attached to this financial policy the following documents that need to be reviewed:

- Fees and Charges
- Annual and ten year budgets
- Borrowing Policy
- Statement of significant accounting policies
- Surplus Funds
- Investment Policy
- Fraud Protection Plan
- Financial Reserves Policy
- Asset Disposal Policy

As these are governance issues within the Local Government Act it is essential that Council address these concerns. Without the current related policies there will continue to be issues within Council. I need to bring to Council's attention that there are governance issues that have occurred and will continue to occur without updated policies and adequate resources.

8.0 WORKS SUPERISOR REPORT – GARY ZIKAN

NEW FINISHING DECK

On March 31st, our new Finishing Deck, after only 100m of use, suffered bearing damage due to the lack of grease to one spindle. The supplier (Airpower)was notified, who arrived promptly that day and took it back to their service dept. for attention. After repairs, the deck was returned, however developed a noise from under the gearbox area after approx. 2.5 hours use. The deck was returned and picked up by council works. Airpower advised no problem could be found and use it and see what happens. This Deck was delivered to Council's Works Depot without a PTO shaft & Operators's Manual. After a few calls & a visit, Airpower are waiting on the supplier to deliver these items.

UHF COMMUNICATIONS

A number of Councils in the greater Darwin area have UHF Radio communications. This can reduce the costs of phones usage and be crucial if the Telecommunication System fails.

DOGS

The matter of dogs unrestrained and causing injury remains a concern for many who live at Wagait Beach.

ANZAC DAY

Preparations during the week proceeding Anzac Day by Council Works Staff were as follows: Mowing and Snipping of Roadside & Bike Track from the Jetty Carpark to the bottom of Wagait Tower Rd & along Cox Dr. to area of March start, snip Council carpark, remove leaves, branches & weeds. Set up chairs with help from Robyn, cold water, electrical leads etc. The Liberator Aircraft Wreck Site was also mown & snipped . the chain fence was repaired. We consider no complaints a compliment.

POWERWATER

Supply of safe, chlorinated Water to the Community is by far the most important aspect of our duties. Rarely does the Water Delivery System fail & when it does it is not long before water is available again. During April Works Dept. staff were called out on 1 occasion after hours to attend to a problem.

JETTY

Council has been awarded the Jetty Maintenance Contract for a further 3 years. The Jetty's no drinking status has enabled us to fulfil our duties here in less time than previous.

TIP

Unwanted items are still being left outside of the Household Items Only Hole. We are continually moving all sorts of rubbish from outside the hole, from children's toys to Gas Bottles, all sorts. This uses up valuable time which we need for other duties. Animals remove rubbish from the, adding to the mess.

ROADSIDE WIRE FENCE

The fences at the intersections of Charles Pt., Wagait Tower & Cox Peninsula Rds have been replaced or repaired. This has generated extra welcomed revenue for the community.

WEEDS BRANCH

A member of the Weeds Branch visited & along with the Works Supervisor drove around the Estate, taking photos & GPS locations of properties which contain substantial amounts of Mission Grass in particular. This was instigated by the Works Dept. following complaints from Community Members & our ongoing frustration in battling Weeds on public land which are being fed by the seeds from weed on Private Property. As reported, a record number of people have taken advantage of the Governments offer of free poison.

Our obligations in regard to our ongoing Contracts are being fulfilled.

9.0 SPORTS & RECREATION OFFICER – ROBYN PRESLEY

As I was for a week, we were very quiet this month. Our choir for the ANZAC Day ceremony ws put together on the morning; with thirteen children participating. It was a great effort even if they only just stood there for the hymn. Maybe next year we can rehearse for it!

The group of children learning how to play the ukulele from Dave Elliot are coming along in leaps and bounds. On May 24th, they will be having a little practice in front of an audience at the Cox Country Club's "Sunday Sesion". By the time the "MUFF" is here, they will be polished performers.

Our "Tiwi Trip" is on tract and we have a "Mother's Day" raffle on at the moment to raise some more funds towards it. The next fundraiser will be a "Lawn Sale" at the Wagait Beach Supermarket very soon. It will be advertised.

As there is community interest in the children putting on another dance concert, we are in the early stages of planning it. The children will again be making costumes, props, etc. This year our lighting will be better so you can actually see them on stage!

There will not be any activities from Thursday May 7th until Thursday May 14th as my husband and I will be in Fiji for our son's wedding.

Activities for month

Monday Basketball	April 13 Sick	April 20 2	April 27 1
Tuesday Tennis	April 14 Sick	April 21 3	April 28 0
Wednesday Ukulele	April 15 Sick	April 22 5	April 29 3
Thursday Netball	April 16 Sick	April 23 2	April 30 2
Friday Cooking & Movie	April 17 Sick	April 24 5	May 1 13
Saturday "Littlies"	April 18 Sick	April 25 13 (choir)	May 02 0

Resolution No
That the Officer's reports for the month of April 2015 be received and accepted.
Moved: Cr
Seconded: Cr
Vote:



10 FINANCIAL REPORT

WAGAIT SHIRE COUNCIL									
Income and Expenditure Report for Month Ending 30 April 2015									
	Month to Date		Year to Date		Variance \$	Actual \$	Year to Date		Full Year Budget \$
	Actual \$	Budget \$	Budget \$	Variance \$			Budget \$	Variance \$	
1	INCOME								
2	Grants Roads to Recovery	\$2,500.00	\$2,500.00	\$42,015.00	\$19,515.00	\$30,000.00			\$30,000.00
3	Grants for Others	\$6,250.00	\$6,250.00	\$33,605.00	-\$22,645.00	\$75,000.00			\$75,000.00
4	Grant/C*wealth/FAG	\$833.00	\$833.00		-\$7,497.00	\$10,000.00			\$10,000.00
5	Grant NT Government	\$1,666.00	\$1,666.00		-\$14,994.00	\$20,000.00			\$20,000.00
8	Grant/NT Operational	\$6,250.00	\$6,250.00	\$143,551.00	\$87,301.00	\$75,000.00			\$75,000.00
9	Grant/Sports & Recreation	\$1,666.00	\$1,666.00	\$22,195.80	\$7,201.80	\$20,000.00			\$20,000.00
11	Interest Received	\$1,666.00	\$1,666.00	\$14,454.55	-\$539.45	\$20,000.00			\$20,000.00
12	Penalties Received Rates	\$60.00	\$60.00		-\$540.00	\$721.00			\$721.00
13	Pensioner Rebates	\$1,000.00	\$1,000.00	\$11,400.00	\$2,400.00	\$12,000.00			\$12,000.00
14	Other Income	\$166.00	\$166.00		-\$1,494.00	\$2,000.00			\$2,000.00
15	General Rates Received	\$16,952.00	\$16,952.00	\$195,528.16	\$42,960.16	\$203,425.00			\$203,425.00
16	Rental	\$792.00	\$792.00		-\$7,128.00	\$9,500.00			\$9,500.00
17	Rental - Caravan Park	\$238.00	\$238.00	\$2,120.00	-\$22.00	\$2,860.00			\$2,860.00
18	Hire Plant & Equipment	\$84.00	\$84.00	\$640.91	-\$115.09	\$1,000.00			\$1,000.00
19	Other Income	\$429.70	\$166.00	\$7,879.87	\$6,385.87	\$2,000.00			\$2,000.00
20	12/13 Surplus brought fwd	\$4,489.00	\$4,489.00		-\$40,401.00	\$53,872.00			\$53,872.00
21	Heritage & Site maintenance	\$250.00	\$250.00		-\$2,250.00	\$3,000.00			\$3,000.00
22	Jetty Income	\$6,255.34	\$5,365.00	\$46,519.46	-\$1,765.54	\$64,379.00			\$64,379.00
23	Power & Water	\$3,866.73	\$4,417.00	\$44,953.54	\$5,200.54	\$53,000.00			\$53,000.00
	TOTAL INCOME	\$10,551.77	\$54,810.00	\$564,863.29	\$71,573.29	\$707,757.00			\$707,757.00
	Transfer from reserves	\$4,166.00	\$4,166.00	\$105,000.00	\$84,170.00	\$50,000.00			\$50,000.00

WAGAIT SHIRE COUNCIL

Income and Expenditure Report - For Month Ending 30 April 2015

	Month to Date		Year to Date		Full Year Budget \$		
	Actual \$	Budget \$	Variance \$	Actual \$		Budget \$	
25		\$1,184.00	-\$1,184.00	\$12,360.00	\$10,656.00	\$1,704.00	\$14,200.00
26		\$667.00	-\$667.00		\$6,183.00	-\$6,183.00	\$8,240.00
27		\$125.00	-\$125.00	\$3,609.02	\$1,125.00	\$2,484.02	\$1,500.00
28	\$150.00	\$84.00	\$66.00	\$2,100.94	\$756.00	\$1,344.94	\$1,000.00
29		\$21.00	-\$21.00		\$169.00	-\$189.00	\$250.00
30		\$135.00	-\$135.00	\$819.61	\$1,215.00	-\$395.39	\$1,600.00
31	\$258.28	\$30.00	\$228.28	\$642.74	\$270.00	\$372.74	\$360.00
32		\$584.00	-\$584.00	\$1,172.91	\$5,256.00	-\$4,083.09	\$7,000.00
33	\$423.94	\$141.00	\$282.94	\$1,999.37	\$1,269.00	\$730.37	\$1,700.00
34		\$42.00	-\$42.00	\$51.72	\$378.00	-\$326.28	\$500.00
35		\$84.00	-\$84.00	\$1,388.30	\$756.00	\$632.30	\$1,000.00
36	\$620.00	\$333.00	\$287.00	\$620.00	\$2,997.00	-\$2,377.00	\$4,000.00
37		\$416.00	-\$416.00	\$5,606.36	\$3,744.00	\$1,862.36	\$5,000.00
38	\$416.46	\$167.00	-\$167.00		\$1,503.00	-\$1,503.00	\$2,000.00
39		\$417.00	-\$0.54	\$8,681.49	\$3,753.00	\$4,928.49	\$5,000.00
40		\$166.00	-\$166.00		\$1,494.00	-\$1,494.00	\$2,000.00
41	\$354.55	\$250.00	\$104.55	\$1,202.04	\$2,250.00	-\$1,047.96	\$3,000.00
42	\$3,217.04	\$1,250.00	\$1,967.04	\$12,070.15	\$11,250.00	\$820.15	\$15,000.00
43		\$8.00	-\$8.00	\$577.10	\$72.00	\$505.10	\$100.00
44		\$67.00	-\$67.00		\$603.00	-\$603.00	\$800.00
45		\$1,333.00	-\$1,333.00	\$18,275.72	\$11,997.00	\$6,278.72	\$16,000.00
46		\$792.00	-\$792.00		\$7,128.00	-\$7,128.00	\$9,500.00
47	\$200.00	\$208.00	-\$8.00	\$1,737.28	\$1,872.00	-\$134.72	\$2,500.00
48	\$25.00	\$125.00	-\$100.00	\$91.61	\$1,125.00	-\$1,033.39	\$1,500.00
49				\$380.95	\$-	\$380.95	
50	\$95.78	\$250.00	-\$154.22	\$1,966.30	\$2,250.00	-\$283.70	\$3,000.00
51	\$12.59	\$42.00	-\$29.41	\$561.87	\$378.00	\$183.87	\$500.00
52		\$94.00	-\$84.00	\$868.18	\$756.00	\$112.18	\$1,000.00
53		\$125.00	-\$125.00	\$1,400.00	\$1,125.00	\$275.00	\$1,500.00
54		\$291.00	-\$291.00	\$1,315.86	\$2,619.00	-\$1,303.14	\$3,500.00

WAGAIT SHIRE COUNCIL

Income and Expenditure Report - For Month Ending 30 April 2015

	Month to Date		Year to Date		Full Year Budget \$		
	Actual \$	Budget \$	Variance \$	Actual \$			
		Budget \$	Variance \$	Budget \$			
55 Jetty/p&w Maint contract exp		\$866.00	-\$866.00	\$1,303.22	\$7,794.00	-\$6,490.78	\$10,400.00
56 Jetty /P&W Maintenance - materials		\$68.00	-\$68.00	\$547.28	\$612.00	-\$64.72	\$824.00
57 R&M Housing & Office		\$835.00	-\$835.00	\$2,337.31	\$7,515.00	-\$5,177.69	\$10,000.00
58 R&M Community Centre		\$584.00	-\$584.00	\$2,472.70	\$5,256.00	-\$2,783.30	\$7,000.00
59 R&M Reserves		\$167.00	-\$167.00		\$1,503.00	-\$1,503.00	\$2,000.00
60 R&M Town site		\$942.00	-\$942.00	\$1,203.45	\$8,478.00	-\$7,274.55	\$11,300.00
61 R&M Ablution Blocks		\$292.00	-\$292.00	\$209.09	\$2,628.00	-\$2,418.91	\$3,500.00
62 R&M Recreation		\$167.00	-\$167.00		\$1,503.00	-\$1,503.00	\$2,000.00
63 Sports & Rec wages & overheads	\$1,828.25	\$1,866.00	\$162.25	\$21,201.24	\$14,994.00	\$6,207.24	\$20,000.00
64 Sports Ground Grant 14/15				\$39,003.16	\$-	\$39,003.16	
65 NITES Grant				\$33,168.64	\$-	\$33,168.64	
66 Rubbish Dump Mice Wagait	\$572.73	\$833.00	-\$260.27	\$2,863.63	\$7,497.00	-\$4,633.37	\$10,000.00
67 Stores, Materials & Loose Tool		\$667.00	-\$667.00	\$4,104.21	\$6,003.00	-\$1,898.79	\$8,000.00
68 Safety Supplies & Equipment		\$250.00	-\$250.00	\$570.00	\$2,250.00	-\$1,680.00	\$3,000.00
69 Subscriptions & Publications		\$167.00	-\$167.00	\$348.00	\$1,503.00	-\$1,155.00	\$2,000.00
70 Superannuation	\$2,622.91	\$2,084.00	\$538.91	\$23,677.66	\$18,756.00	\$4,921.66	\$25,000.00
71 Telephone & Facsimile	\$606.52	\$808.00	-\$201.48	\$7,850.34	\$7,272.00	\$578.34	\$9,700.00
72 Training	\$669.09	\$250.00	\$419.09	\$2,369.09	\$2,250.00	\$119.09	\$3,000.00
73 Travel & Accommodation	\$1,602.11	\$500.00	\$1,102.11	\$4,837.08	\$4,500.00	\$337.08	\$6,000.00
74 Uniforms		\$167.00	-\$167.00	\$1,427.31	\$1,503.00	-\$75.69	\$2,000.00
75 Vehicle & Plant maintenance	\$964.73		\$964.73	\$11,496.67	\$-	\$11,496.67	
76 Vehicle & Plant Fuel & Oil	\$1,518.68	\$834.00	\$684.68	\$10,870.96	\$7,506.00	\$3,364.96	\$10,000.00
77 Vehicle Rego		\$250.00	-\$250.00	\$1,703.91	\$2,250.00	-\$546.09	\$3,000.00
78 Workshop Maintenance	\$81.71	\$667.00	-\$585.29	\$5,974.68	\$6,003.00	-\$28.32	\$8,000.00
79 Water & Sewerage	\$373.85	\$250.00	\$123.85	\$6,574.37	\$2,250.00	\$4,324.37	\$3,000.00
80 Wages & Salaries	\$26,825.57	\$22,636.00	\$4,189.57	\$244,657.91	\$203,724.00	\$40,933.91	\$271,643.00
81 Workers Compensation		\$334.00	-\$334.00	\$851.20	\$3,006.00	-\$2,154.80	\$4,000.00
82 Road Works Upgrade		\$167.00	-\$167.00		\$1,503.00	-\$1,503.00	\$2,000.00

WAGAIT SHIRE COUNCIL

Income and Expenditure Report - For Month Ending 30 April 2015

	Month to Date			Year to Date			Full Year Budget \$
	Actual \$	Budget \$	Variance \$	Actual \$	Budget \$	Variance \$	
83 Signage		\$167.00	-\$167.00	\$380.16	\$1,503.00	-\$1,122.84	\$2,000.00
84 Capital Vehicles		\$5,000.00	-\$5,000.00	\$53,177.70	\$45,000.00	\$8,177.70	\$60,000.00
85 Library		\$6,250.00	-\$6,250.00		\$56,250.00	-\$56,250.00	\$75,000.00
86					\$-		
87					\$-		
88 Office Upgrade		\$553.00	-\$553.00	\$671.88	\$4,977.00	-\$4,305.12	\$6,640.00
91 Residence	\$40.82	\$834.00	-\$793.18	\$18,188.78	\$7,506.00	\$10,682.78	\$10,000.00
94 Memorial Garden		\$125.00	-\$125.00	\$310.17	\$1,125.00	-\$814.83	\$1,500.00
95 Other	\$10,588.18	\$166.00	\$10,422.18	\$17,843.07	\$1,494.00	\$16,349.07	\$2,000.00
TOTAL CAPITAL EXPENDITURE	\$54,068.79	\$58,987.00	-\$4,918.21	\$601,694.39	\$530,883.00	\$70,811.39	\$707,757.00
Investment a/c				\$837,365.20			\$900,000.00

WAGAIT SHIRE COUNCIL

WAGAIT SHIRE COUNCIL

Financial Report for period ending 30 April 2015

Cash at Bank & on hand											Total
Petty cash											\$400.00
Westpac Operational Account											\$19,317.04
Westpac Cash Management Account											\$838,671.97
Total Cash at Bank & on Hand											\$858,389.01
Debtors											
Trade	Current									over 90 days	
Rates	\$21,520.58										
	\$16,539.17									\$16,539.17	
Total Debtors	\$38,059.75									\$-	\$38,059.75
Creditors											
Trade	Current									Over 60 days	
	\$833.25									Over 90 days	
Total Creditors	\$833.25									\$-	\$833.25

Resolution No
That the financials for the month of April 2015 be received and accepted.
Moved: Cr
Seconded: Cr
Vote:

11. OUTSANDING ITEMS FROM PREVIOUS MEETINGS

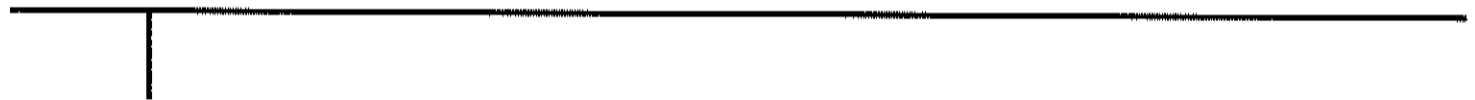
11.1 Media Policy – Cr VJ Thorpe to prepare report (ongoing)

11.2 Roads to Recovery – Peter McLinden visited – is preparing report

11.3 Overdue Rates – with debt collectors

11.4 Policies 7 and 9 are included in Agenda

11.5 ARC Grant Report – due 31 March - Completed



12.0 AGENDA ITEMS

12.1 WAGAIT SHIRE AUDIT COMMITTEE TERMS OF REFERENCE

MEETING DATE: TUESDAY 19th MAY 2015
MEETING TYPE: ORDINARY
FILE REF:
ATTACHMENTS: YES

BACKGROUND:

The Audit Committee (the Committee) is established as an advisory committee to the Council in accordance with the Local Government Act Part 4, and section 10 (3) of the Local Government (Accounting) Regulations.

CURRENT SITUATION:

A draft terms of reference has been prepared for Council review.

FINANCIAL IMPLICATIONS:	\$4,000pa
STRATEGIC PLAN IMPLICATIONS:	Effective governance
LEGAL IMPLICATIONS:	Nil
ENVIRONMENTAL IMPLICATIONS:	Nil
PUBLIC RELATIONS IMPLICATIONS:	Nil
COMMUNITY SAFETY IMPLICATONS:	Nil

RECOMMENDATION:

That Council:

- a) Approve the draft audit committee program and
- b) direct the CEO to action.

ACTION OFFICER:
Russell Anderson
Chief Executive Officer

AUDIT COMMITTEE TERMS OF REFERENCE

1. ESTABLISHMENT

The Audit Committee (the Committee) is established as an advisory committee to the Council in accordance with the Local Government Act Part 4, and section 10 (3) of the Local Government (Accounting) Regulations.

10. Internal Controls

- (1) *The CEO must establish and maintain internal controls to:*
 - (a) *safeguard the assets of council; and*
 - (b) *ensure the accuracy, completeness and reliability of the accounting data; and*
 - (c) *promote the efficiency of the Council; and*
 - (d) *ensure compliance with relevant laws in force in the Territory;*
 - (e) *ensure adherence to Council policies.*

- (3). *Without limiting subregulation (1), the CEO must establish and maintain an audit committee:*
 - (a) *to monitor:*
 - (i) *compliance by the council with proper standards of financial management; and*
 - (ii) *compliance by the Council with these regulations and Accounting standards; and*
 - (b) *whose chairperson must not be a member of Council or a member of Council's staff.*

2. OBJECTIVE

The Committee is to provide independent assurance and assistance to the Coomalie Community Government Council (the Council) and the Chief Executive Officer on:

- The internal control processes on the effectiveness of the financial and corporate governance practices;
- Compliance with legislative and regulatory requirements.

3. AUTHORITY

With consideration of legal and confidentiality implications the committee is authorised, within the capacity of its role and responsibilities, to:

- Obtain any information it requires from any employee and/or external party.
- Discuss any matters with the external auditor, or other external parties.
- Request the attendance of any employee at committee meetings.
- Obtain external legal or other professional advice, as considered necessary to meet its responsibilities.

4. MEMBERS AND TENURE

The Committee consists of:

- Two Councillors.
 - One Community Member, whom should have local government and accounting experience.
-

- The council shall appoint a chairperson from the committee nominees who is neither a councillor nor a staff member, and should have local government and accounting experience.
- The Council shall appoint Councillors to this Committee bi-annually and the Community Member shall be appointed for the term of Council.
- The CEO and Office Manager will attend meetings but will not be members of the committee.

5. VOTING RIGHTS

Each committee member will have an equal voting right. In the event of a tied vote the Chairperson is entitled to a deciding vote.

The CEO and Office Manager will not be entitled to a vote

6. KEY RESPONSIBILITIES

The audit committee is an advisory committee only. It has no power or authority to override, amend or contradict council decisions and policies.

The Committee will undertake the following functions:

- Oversee the internal audit function including development of audit programs with reference to the conduct of internal audits by appropriately qualified personnel, the monitoring of audit outcomes and the implementation of recommendations.
- Review quality of annual financial statements and other public accountability documents (such as annual reports) prior to their adoption by the Council.
- Review management's responses to external audit recommendations and monitor implementation of the agreed recommendations.
- Meet with the external and internal auditors at least once each year to receive direct feedback about any key compliance issues, and to provide feedback about the auditor's performance.
- Review and provide advice on Council's finance, governance and employment policies.
- Advise the Council about the appointment of external auditors.
- Assess the adequacy of audit scope and coverage.

7. REPORTING

The Committee will regularly report on its operation and activities, including:

- A summary of the key issues arising from each meeting of the committee.
 - Annually, an overall assessment of the Council's control and compliance framework, together with a summary of the work the committee performed in conducting its responsibilities during the preceding year.
 - The committee will make recommendations and report to Council.
 - Information in the annual report regarding the activities of the Audit Committee. The information will include, number of meetings, Committee Membership, principal activities including reviews and audits.
 - Information will be provided on Council's website which includes members, terms of reference, and draft minutes of meetings in accordance with Section 67(4) of the Local Government Act.
-

8. WORK PLAN

A Work Plan for the audit committee will be prepared which sets out work to be carried out by the committee in the short, medium and long term. The work plan will be reviewed annually by the Committee as part of the review of the Terms of Reference.

9. MEETINGS

The Committee will meet up to 4 times per year and a special meeting may be held to review the Council's Annual Report including financial statements.

A forward meeting plan, including meeting dates and agenda items, will be agreed to by the Committee each year and will address items listed in the Work Plan.

A quorum will consist of a majority of Committee Members.

10. SECRETARIAT

Secretariat support will be provided by the CEO.

The CEO will ensure that adequate secretarial support is provided to the committee.

The secretariat will prepare and distribute an Agenda and supporting documentation for each meeting. These should be provided at least 3 working days prior to the meeting.

Minutes of the meetings will be taken and provided to the committee members within 3 working days of the meeting.

11. CONFLICT OF INTERESTS

In accordance with Section 74(1) of the Local Government Act, committee members must declare any conflicts of interest at the start of each meeting or before discussion of the relevant agenda item or topic. All details of any conflict of interests are to be minuted.

If members or observers at a Committee meeting are deemed to have a real or perceived conflict of interest, they are to be excused from Committee discussions on the issue where the conflict of interest exists.

12. CONFIDENTIAL AND IMPROPER USE OF INFORMATION

Committee Members will from time to time deal with confidential reports. Section 75 of the Local Government Act outlines the penalties applicable to people who disclose confidential information acquired as a member of a Council committee. Section 76 of the Local Government Act states that a person who makes improper use of information acquired as a member of a Council committee is guilty of an offence.

13. DUE DILIGENCE AND INDUCTION

All proposed and new members of the Committee will be entitled to receive relevant information and briefings prior to their appointment.

14. ASSESSMENT OF COMMITTEE

The chair of the committee and the CEO will initiate a review of the performance of the committee at least once every two years. The review will be on an internal assessment basis with appropriate input from the Council, CEO and senior managers, internal and external auditors, and any other relevant stakeholders.

15. REVIEW

These Terms of Reference and Work Plan will be reviewed on an annual basis by the Committee.

The committee will recommend any substantive changes to the Council for consideration.

WORK PLAN.

Timing of Meetings.

The committee Members have agreed that there should be a meeting held in early February, mid-May and early October.

The date and timing of each meeting will be determined to suit the majority of the members.

Program of Work.

Short term (to be carried out annually)

- Review of Strategic Plan and Annual Plan Financial Statements.
- Review of September and December Quarterly budget reviews
- Review draft Annual Report and Financial Statements.
- Meet with Council auditors and review and assess annual audit and auditor's opinion.
- Review committee Terms of Reference and Work Plan

Medium Term (to be carried out during the term of the Council)

- Review finance, governance and employment policies.
- Recommendations on new policies

Long Term (To be raised and considered as required and taking into consideration Legislative requirements, critical incidents and unacceptable risk as identified by the CEO).

- Asset plans
 - Critical Risk analysis.
-
- |

12.1 WAGAIT SHIRE ACCOUNTING AND POLICY MANUAL

MEETING DATE: TUESDAY 19th MAY 2015
MEETING TYPE: ORDINARY
FILE REF:
ATTACHMENTS: YES

BACKGROUND:

Council is required to under Regulation 9 of the Local Government (Accounting) Regulations to maintain an accounting and policy manual.

CURRENT SITUATION:

A draft policy has been prepared for Council review.

FINANCIAL IMPLICATIONS: Nil

STRATEGIC PLAN IMPLICATIONS: Effective leadership and governance

LEGAL IMPLICATIONS: Nil

ENVIRONMENTAL IMPLICATIONS: Nil

PUBLIC RELATIONS IMPLICATIONS: Nil

COMMUNITY SAFETY IMPLICATONS: Nil

RECOMMENDATION:

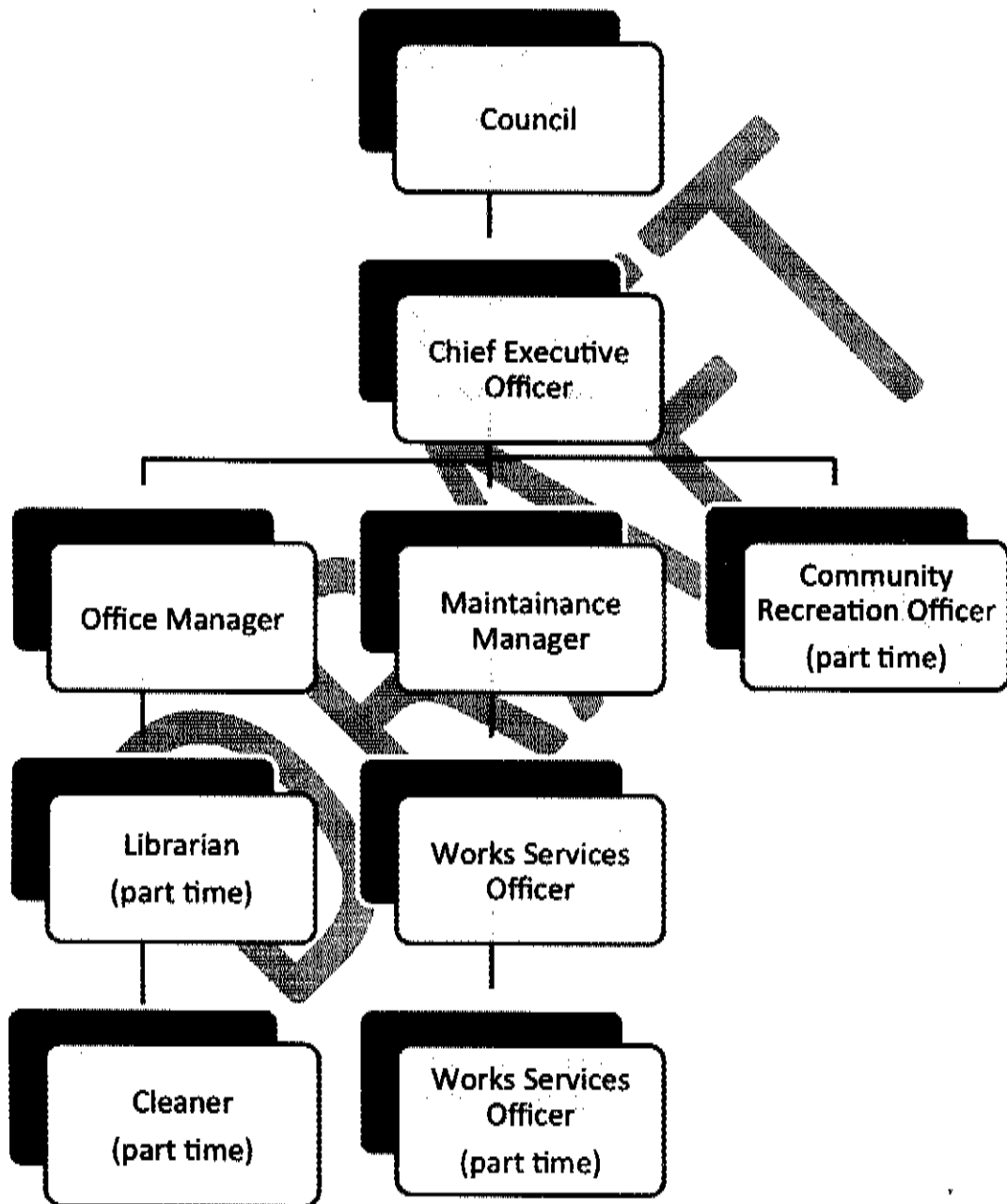
That Council:

- a) Approve the draft accounting and policy manual; and
- b) direct the CEO to review annually.

ACTION OFFICER:
Russell Anderson
Chief Executive Office

WAGAIT SHIRE ACCOUNTING AND POLICY MANUAL

1.ORGANISATIONAL CHART



INDEX

1. FUNCTION COST CODES OF COUNCIL
2. STAFF DUTIES AND RESPONSIBILITIES
3. PRINCIPAL ACCOUNTING POLICIES OF COUNCIL
4. TIMING AND CONTENT OF FINANCIAL MANAGEMENT REPORTS TO COUNCIL AND THE CEO
5. STATEMENT OF PROCEDURES FOR TIMELY PREPARATION OF ANNUAL FINANCIAL STATEMENTS
6. INFORMATION TO ENSURE PROPER OPERATION OF ACCOUNTING SYSTEM
7. ADMINISTRATIVE AND ACCOUNTING PROCEDURES, POLICIES, DELEGATIONS OF AUTHORITY

DRAFT

FUNCTION COST CODES OF COUNCIL

1-0000	Assets
2-0000	Liabilities
3-0000	Equity
4-0000	Income
5-0000	Cost of Sales
6-0000	Expenses
8-0000	Other Income
9-0000	Other Incomes

DRAFT

2. STAFF DUTIES AND RESPONSIBILITIES

CHIEF EXECUTIVE OFFICER

- Performing the role of Chief Executive Officer of the Council as prescribed under the Northern Territory Local Government Act, legislation and regulations applicable to local government in the Northern Territory;
- Managing and administering the plans and business of the Council;
- Ensuring the development and implementation of the Council policies and the efficient and effective operation of the organisation;
- Ensuring best practice human resource management of staff and the promotion of community development and self management;
- Management and administration of the financial activities of the Council, in accordance with legislative requirements and in alignment with Council policies;
- Working in a safe manner having regard for the environment, self and others and contributing to the implementation of Council's workplace health and safety and environmental management policies, protocols, procedures and practices.

OFFICE MANAGER

- Assist the CEO with preparations for actioning decisions from Council and other meetings;
- Management of all clerical and administrative functions including preparation of Council meetings, agendas, minutes and Local Government compliance;
- Managing Council's finances, investments and assets;
- Reconcile all Council funds on monthly basis;
- Prepare annual financial statements, annual report and assist the auditor;
- Day to day management of human resource duties;
- Carrying out duties in accordance with the Council's health and safety and environmental policies.
- Updating website with Council information monthly;
- Preparing *Top Press* Newsletter monthly;
- Working in a safe manner having regard for the environment, self and others and contributing to the implementation of Council's workplace health and safety and environmental management policies, protocols, procedures and practices.

MAINTAINANCE MANAGER

- The Works Supervisor is responsible for all operational functions of the Council;
- The areas of accountability include public conveniences, sanitation and garbage, parks and gardens, sport and recreation facilities, roads and transport, street lighting, dog management, Gamba grass and weed mitigation;
- Working in a safe manner having regard for the environment, self and others and contributing to the implementation of Council's workplace health and safety and environmental management policies, protocols, procedures and practices.

COMMUNITY RECREATION OFFICER

- Develop, organise and manage special events, Sport and Recreation programs and festivals for residents of the Wagait Region, with particular emphasis on school-aged children and youth;
- Plan, organise and conduct school holiday activities and excursions for school-aged children and youth;
- Facilitate participation in passive and competitive sport at all levels for all age groups;
- Work in a safe manner having regard for the environment, self and others and contribute to the implementation of Council's workplace operational health and safety and environmental management policies, protocols, procedures and practices.

3. PRINCIPAL ACCOUNTING POLICIES OF COUNCIL

a *The Local Government Reporting Entity*

The consolidated fund through which the Council controls resources to carry on its functions has been included in the financial statements forming part of this report.

A summary of the activities along with their contribution to the operating result and their net assets is provided in Note 2 a.

b *Basis of Accounting*

This general purpose financial report has been prepared in accordance with the NT Local Government Act 2008, NT Local Government (Accounting) Regulations 2008, and applicable Australian Accounting Standards. Financial statements have been prepared on an accrual basis.

c *Statement of Compliance*

Australian Accounting Standards (AAS) include Australian Equivalents to International Financial Reporting Standards (AEIFRS). Because the Council is a not-for-profit entity and the AAS include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, this report does not comply with IFRS. The main impact is in the offsetting of revaluation and impairment gains and losses within a class of assets.

This financial report has been prepared on the basis of historical cost except for the revaluation of certain non-current assets.

d *Adoption of new and revised Accounting Standards*

In the current year, the Council has adopted all of the new and revised standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to their operations and effective for the current annual reporting period.

Council has elected not to value land under roads this financial year 2013-14 as per AASB 1051.

The following Australian Accounting Standards have been applied for the 2013-14 financial year as reported in the Notes that form part of the 2013-2014 Audited Financial Report.

DRAFT

Wagait Shire Council

ABN 65 843 778 569

Notes

(forming part of the financial statements)

1 Reporting entity

Wagait Shire Council is a local government body formerly called Cox Peninsula Government Council. The registered address of the Council is PMB 10 Wagait Beach NT 0801.

2 Basis of preparation

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The Council is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognised in the financial statements are discussed in note 18.

3. Significant accounting policies

Significant accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

Revenue

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably. If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied. When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)

Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and impairment losses.

Freehold Property

Freehold land and buildings are shown at their fair value based on periodic, valuations by external independent valuers, less subsequent depreciation for buildings.

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

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to policy of impairment).

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss in the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)

Property, plant and equipment (continued)

The depreciation rates used for each class of depreciable assets are follows:

	Life (years)
Building and improvements	20
Plant and equipment	3
Roads, bridges and footpaths	10
Office equipment and furniture	3
Motor vehicles	5

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised as income in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Financial instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the council commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense item in profit or loss.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

Cash and cash equivalents

Cash and cash equivalents comprise cash and bank balances. Bank borrowings that form an integral part of the Council's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

Non-derivative financial liabilities

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Impairment

At the end of each reporting period, the council assesses whether there is objective evidence that a financial asset has been impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') has occurred, which has an impact on the estimated future cash flows of the financial assets.

In the case of financial assets carried at amortised cost, loss events may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, indications that they will enter bankruptcy or other financial reorganisation and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if the management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance accounts.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the council recognised the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)

Impairment

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an asset's class, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

Employee provisions

Short-term employee provisions

Provision is made for the council's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Other long-term employee provisions

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as a part of employee benefits expense.

The council's obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)

Cash on hand

Cash on hand includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for impairment. Refer to impairment policy for further discussion on the determination of impairment losses.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Income tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

Accounts payable and other payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the council during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)

New Accounting Standards for application in future periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council. The Council has decided not to early adopt any of the new and amended pronouncements. The Council's assessment of the new and amended pronouncements that are relevant to the Council but applicable in future reporting periods is set out below:

- AASB 9: Financial Instruments (December 2010) and associated amending Standards (applicable for annual reporting periods commencing on or after 1 January 2017).

These Standards will be applicable retrospectively (subject to the provisions on hedge accounting outlined below) and includes revised requirements for the classification and measurement of financial instruments, revised recognition and derecognition requirements for financial instruments and simplified requirements for hedge accounting.

The key changes that may affect the Council on initial application of AASB 9 and associated amending Standards include certain simplifications to the classification of financial assets, simplifications to the accounting of embedded derivatives, and the irrevocable election to recognise gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. AASB 9 also introduces a new model for hedge accounting that will allow greater flexibility in the ability to hedge risk, particularly with respect to the hedging of non-financial items. Should the entity elect to change its hedge policies in line with the new hedge accounting requirements of AASB 9, the application of such accounting would be largely prospective.

This Standard is not expected to significantly impact the Council's financial statements.

- AASB 10: Consolidated Financial Statements, AASB 11: Joint Arrangements, AASB 12: Disclosure of Interests in Other Entities, AASB 127: Separate Financial Statements (August 2011) and AASB 128: Investments in Associates and Joint Ventures (August 2011) (as amended by AASB 2012-10: Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments), and AASB 2011-7: Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (applicable for annual reporting periods commencing on or after 1 January 2013).

AASB 10 replaces parts of AASB 127: Consolidated and Separate Financial Statements (March 2008, as amended) and Interpretation 112: Consolidation – Special Purpose Entities. AASB 10 provides a revised definition of control and additional application guidance so that a single control model will apply to all investees. This Standard is not expected to significantly impact the Council's financial statements.

AASB 11 replaces AASB 131: Interests in Joint Ventures (July 2004, as amended). AASB 11 requires joint arrangements to be classified as either "joint operations" (where the parties that have joint control of the arrangement have rights to the assets and obligations for the liabilities) or "joint ventures" (where the parties that have joint control of the arrangement have rights to the net assets of the arrangement). Joint ventures are required to adopt the equity method of accounting (proportionate consolidation is no longer allowed). This Standard is not expected to significantly impact the Council's financial statements.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)

New Accounting Standards for application in future periods (continued)

AASB 12 contains the disclosure requirements applicable to entities that hold an interest in a subsidiary, joint venture, joint operation or associate. AASB 12 also introduces the concept of a "structured entity", replacing the "special purpose entity" concept currently used in Interpretation 112, and requires specific disclosures in respect of any investments in unconsolidated structured entities. This Standard will affect disclosures only but is not expected to significantly impact the council's financial statements.

To facilitate the application of AASBs 10, 11 and 12, revised versions of AASB 127 and AASB 128 have also been issued. These Standards are not expected to significantly impact the Council's financial statements.

- AASB 2012-9: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities (applicable for annual reporting periods commencing on or after 1 January 2014).

This Standard provides clarifying guidance relating to the offsetting of financial instruments, which is not expected to significantly impact the council's financial statements.

- Interpretation 21: Levies (applicable for annual reporting periods commencing on or after 1 January 2014).

Interpretation 21 clarifies the circumstances under which a liability to pay a levy imposed by a government should be recognised, and whether that liability should be recognised in full at a specific date or progressively over a period of time. This Interpretation is not expected to significantly impact the Council's financial statements.

- AASB 2013-3: Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets (applicable for annual reporting periods commencing on or after 1 January 2014).

This Standard amends the disclosure requirements in AASB 136: Impairment of Assets pertaining to the use of fair value in impairment assessment and is not expected to significantly impact the Council's financial statements.

- AASB 2013-4: Amendments to Australian Accounting Standards – Novation of Derivatives and Continuation of Hedge Accounting (applicable for annual reporting periods commencing on or after 1 January 2014).

AASB 2013-4 makes amendments to AASB 139: Financial Instruments: Recognition and Measurement to permit the continuation of hedge accounting in circumstances where a derivative, which has been designated as a hedging instrument, is novated from one counterparty to a central counterparty as a consequence of laws or regulations. This Standard is not expected to significantly impact the Council's financial statements.

- AASB 2013-5: Amendments to Australian Accounting Standards – Investment Entities (applicable for annual reporting periods commencing on or after 1 January 2014).

AASB 2013-5 amends AASB 10: Consolidated Financial Statements to define an "investment entity" and requires, with limited exceptions, that the subsidiaries of such entities be accounted for at fair value through profit or loss in accordance with AASB 9 and not be consolidated. Additional disclosures are also required. This Standard is not expected to significantly impact the Council's financial statements.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

4 Economic dependence

During the current year the Council received grants from government departments and the future operations of the Council is dependent upon continued funding from government departments.

5 Functions

Components of functions

The activities relating to the Council functions are as follows:

General Public Services: Administrative, legislative and executive affairs, financial and fiscal affairs, general research and general services (also includes Natural Disaster relief).

Public Order and Safety: The division includes outlays on administration and operating services connected with public order and safety within the scope of local government. Such services include fire protection, local emergency services, animal control and impounding, control of public places, control of signage, hoardings and advertising, community policing and probationary matters.

Economic Affairs and Transport: General economic, agriculture and forestry, fuel and energy, other labour and employment affairs and transport and other industries, saleyards and tourism.

Environmental Protection: General environment services.

Housing and Community Amenities: Housing, housing and community development, water supply and street lighting.

Health: Well baby clinics, dental health services and home nursing services, nursing and convalescing home services, immunization, infant nutrition and child health, family planning services.

Recreation, Culture and Religion: Facilities and venues, recreation parks and reserves, culture and religion services, museums and libraries.

Education: Administration, inspection, support, operation etc. of education programs and services.

Social Protection: Council did not provide services under this function for the current and previous year.

4 TIMING AND CONTENT OF FINANCIAL MANAGEMENT REPORTS TO COUNCIL AND THE CEO

Financial Management Reports are prepared monthly for each Council meeting. The Office Manager is to prepare a Finance Report, Grant Report, Payment Register and a Monthly Financial Summary (budget to actual). This last report is to be a detailed report for the end of each quarter (September, December, March and June).

Examples of monthly reports:

FINANCE REPORT – (Example only)

Cash at Bank & on hand					Total
Petty cash					\$400.00
Westpac Operational Account					\$19,317.04
Westpac Cash Management Account					\$838,671.97
Total Cash at Bank & on Hand					\$858,389.01
Debtors	Current	over 30 days	over 60 days	over 90 days	
Trade	\$21,520.58				
Rates	\$16,539.17			\$16,539.17	
Total Debtors	\$38,059.75	\$-	\$-	\$16,539.17	\$38,059.75
Creditors	Current	over 30 days	Over 60 days	Over 90 days	
Trade	\$833.25				
Total Creditors	\$833.25	\$-	\$-	\$-	\$833.25

GRANT REPORT – Example only

Date Received	Grant	From	Amount	Expended to date	Amount Remaining	Acquittal Due
18/10/2014	Weed Mngt Services	Dept Lands & Environment	\$18,103.34			19 Nov 2015
27/3/2014	ANZAC Protection & preservation of WWII Liberator site	Dept of Chief Minister	\$2,000			30/6/2015

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WAGAIT SHIRE COUNCIL – PAYMENT REGISTER (Example only)

Wagait Shire Council
 PMB 10
 Darwin NT 0801

Supplier Payments

1/04/2015 To 30/04/2015

11/05/2015
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 Recipient

Page 1

Recipient	Address 1	Supplier Tax ID	Amount Paid
Airpower	PO Box 846 Palmerston NT 0831		\$4,685.00
ARbat Pty Ltd	64 Annaburroo Crescent Twi NT 0810		\$142.00
Australian Taxation Office (ATO)			\$841.00
Berry Springs Hardware	10 Doris Road Berry Springs NT 0838		\$3.85
Bluestone Motor Inn	1 Peterson Street Minnant Creek NT 0861		\$313.00
Cabcharge			\$98.17
Comunico	11 Castlereagh St Sydney NSW 2000		\$148.80
Double Tree Hilton	82 Bennett Drive Alice Springs NT 0870		\$270.00
Europcar	PO Box 1139 Victoria vic 3043		\$189.34
Fantastic Gifts	Shop 17 Smith Street Mail Darwin NT 0800		\$380.00
Knots Crossing Resort	Cnr Giles & Cameron Sts Katherine NT 0851		\$115.00
M Kiem & D Harry	PO Box 58 Wagait Beach NT 0803		\$210.00

Wagait Shire Council

Supplier Payments

1/04/2015 To 30/04/2015

11/05/2015

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Recipient	Address 1	Supplier Tax ID	Amount Paid
Marks Rural Services	C/- Wagait Supermarket Wagait Beach NT 0822		\$380.00
Media Plus	CMB 1 Darwin NT 08011		\$3,600.00
Northern Territory Government	GPO Box 4396 Darwin NT 0801 Australia		\$78.00
Power Water	GPO Box 3596 Darwin NT 0801		\$3,553.97
Repco	428 Stuart Highway Winnellie NT 0800		\$36.00
Salvation Army			\$100.00
Super Clearing			-\$2,108.04
Sureline Mercantile & Commercial A	PO Box 34 Coolangubella NT 0839		\$2,677.40
Telecommunications Corporation	GPO Box 9901 Melbourne VIC 3001		\$687.18
The Wagaitear	c/- Anna Greer Wagait Beach Supermarket Wagait Beach nt 0803		\$150.00
Wagait Beach Supermarket	Wagait Tower Rd Wagait Beach NT 0822		\$755.11

WAGAIT SHIRE – TRIAL BALANCE (Example Only)

Trial Balance				
Account	Debit	Credit	YTD Debit	YTD Credit
Westpac Operational Acct 7026		\$31,808.34	\$19,317.04	
Petty Cash	\$85.75		\$400.00	
Undeposited Funds		\$100.00		\$199.00
Westpac Cash Mgmt Acct 343121	\$0.00		\$838,671.97	
Trade Debtors		\$11,166.93	\$37,629.75	
Less Prov'n for Doubtful Debts	\$0.00			\$3,942.56
Deposits Paid	\$0.00		\$1,440.00	
Buildings at Cost	\$0.00		\$1,917,104.91	
Buildings Accum Dep	\$0.00			\$746,015.00
Motor Vehicles at Cost	\$0.00		\$425,785.01	
Motor Vehicles Accum Dep	\$0.00			\$71,808.14
Plant & Equipment at Cost	\$0.00		\$264,423.92	
Plant & Equipment Accum Dep	\$0.00			\$209,626.74
Office Furniture at Cost	\$0.00		\$171,708.32	
Office Furniture Accum Dept'n	\$0.00			\$148,446.00
Infrastructure at Cost	\$0.00		\$825,833.11	
Infrastructure Accum Dept'n	\$0.00			\$439,667.00
Rates Debtors Clearing Account	\$0.00		\$3,031.37	
Credit Cards 062/831	\$2,957.46		\$340.69	
Trade Creditors	\$2,690.78			\$3,095.26
Sureline		\$0.00		\$286.00
GST Collected		\$5,138.21		\$26,796.58
GST Paid	\$2,366.61		\$23,497.46	
Payroll Accruals Payable		\$0.00		\$6,369.32
PAYG Withholding Payable		\$3,070.00		\$7,114.00
Super Payable		\$514.87		\$2,516.91
Annual Leave Provision		\$0.00		\$13,979.21
Advance Receipts		\$0.00		\$408.00
Excess Phone Bill		\$0.00		\$236.65
Asset Revaluation Reserve		\$0.00		\$343,223.00
Roads Reserve		\$0.00		\$180,000.00
Vehicle Reserve		\$0.00		\$10,000.00
Prior Year's Surplus/Deficit		\$0.00		\$2,008,942.15
Retained Earnings		\$0.00		\$4,493.56
Rates Income		\$0.00		\$191,751.58
Rate Search Income		\$0.00		\$585.46
Rates Interest Income		\$0.00		\$2,283.84
Rates - debt collectors		\$0.00		\$3,070.60
Pensioner Rebate - Rates		\$0.00		\$11,400.00
Grant - General Purpose		\$0.00		\$7,005.00
Grant - NT Operational Funding		\$0.00		\$143,551.00
Grant - Australia Day		\$0.00		\$1,100.00
ANZAC Centenary Grant		\$0.00		\$6,500.00
Roads Grant		\$0.00		\$42,015.00
Grant - Seniors		\$0.00		\$1,500.00
Funding - communication device		\$0.00		\$2,500.00

**Trial
Balance
April 2015**

Account	Debit	Credit	YTD Debit	YTD Credit
Funding - Emergency shelter Op		\$0.00		\$15,000.00
Memorial Gardens Development		\$0.00	\$40.00	
Sport & Rec Operational		\$0.00		\$22,195.80
Jetty & Boat Ramp Income		\$0.00		\$745.18
Boat Ramp Contract Income		\$6,255.34		\$45,387.93
Power Water Contract Income		\$3,866.73		\$44,953.54
Community/Health Centre Income		\$0.00		\$6,681.81
Caravan site income		\$0.00		\$2,120.00
Hire of Plant & Equipment		\$0.00		\$640.91
Miscellaneous Income		\$0.00		\$438.23
Other Income		\$429.70		\$759.83
Accounting Fees	\$0.00		\$12,360.00	
Bank Fees	\$74.07		\$157.41	
Merchant Fees	\$0.00		\$733.27	
Entertainment	\$423.95		\$1,999.38	
Printing & Stationary	\$97.78		\$1,976.30	
Postage	\$12.9		\$561.87	
Administration Fees	\$0.00		\$3,609.02	
general advertising	\$0.00		\$2,100.91	
Telephone	\$606.22		\$6,760.52	
Sat phones	\$0.00		\$1,225.82	
Meeting expenses	\$25.00		\$1,831.00	
Subscriptions & Publications	\$0.00		\$348.00	
Members payments	\$0.00		\$380.95	
Council Election Fees	\$416.46		\$8,681.49	
LGANT Members	\$200.00		\$1,737.28	
Community & other support	\$0.00		\$1,172.91	
Travel & Accommodation	\$1,602.11		\$4,838.90	
Cleaning supplies	\$0.00		\$384.46	
ANZAC centenary grant	\$5.13		\$5.13	
Community Recreation Activities	\$354.55		\$1,202.04	
Sports Ground Grant 14/15	\$0.00		\$42,712.01	
Senior week function	\$0.00		\$1,388.30	
NTES Grant	\$0.00		\$33,168.64	
Seniors Christmas Party	\$0.00		\$51.72	
ANZAC Day Grant	\$3,600.00		\$3,600.00	
Insurance	\$0.00		\$18,275.72	
Late Fees Paid	\$0.00		\$63.00	
Meeting expenses	\$0.00		\$66.61	
Consultant Fees	\$0.00		\$5,606.36	
Training	\$669.09		\$2,369.09	
Computer maintenance	\$620.00		\$620.00	

**Trial
Balance**
April 2015

Account	Debit	Credit	YTD Debit	YTD Credit
Superannuation	\$2,622.91		\$23,677.66	
Wages & Salaries	\$26,825.57		\$244,657.91	
wages Sports & recreation	\$1,828.25		\$20,161.01	
Professional development	\$0.00		\$868.18	
Staff Uniform/ Safety Workwear	\$0.00		\$1,427.31	
Gas supplies	\$0.00		\$577.10	
Electricity	\$3,217.04		\$12,070.15	
Water & sewerage	\$373.85		\$6,574.37	
Pest Control	\$0.00		\$100.00	
Residence	\$40.82		\$2,384.76	
Office upgrade	\$0.00		\$671.88	
Repairs & Maint - House&Office	\$0.00		\$2,337.31	
Rep & Maint Community Ctr (W)	\$0.00		\$2,472.70	
Rubbish Dump Maintenance	\$572.70		\$2,863.63	
Repairs & Maint - Ablution Bk	\$0.00		\$209.09	
Gardening & Ground maintenance	\$0.00		\$1,315.86	
Repairs & Maint - Town Site	\$0.00		\$1,203.45	
Safety supply & equipment	\$0.00		\$570.00	
Workshop Vehicles & Equip Main	\$236.00		\$236.00	
Workshop Maintenance	\$81.70		\$5,974.68	
Stores materials & loose tools	\$0.00		\$4,104.21	
Vehicle & Plant Fuel and Oil	\$1,518.66		\$10,870.96	
Vehicle & Plant - maintenance	\$728.73		\$6,695.67	
Vehicle registration	\$0.00		\$1,703.91	
Cleaning Supplies	\$258.28		\$258.28	
Memorial Garden Development	\$0.00		\$310.17	
Jetty/P&W cont expenses	\$0.00		\$1,303.22	
Jetty/P&W maint materials	\$0.00		\$547.28	
Signage	\$0.00		\$380.16	
Sattelite phone expenses	\$0.00		\$120.00	
Sports&Rec activities	\$3.18		\$1,116.93	
Other	\$6,988.18		\$13,530.38	
Interest Income		\$0.00		\$14,451.37
Other Expenses	\$3.59		\$716.28	
Total:	\$62,148.12	\$62,148.12	\$4,793,802.16	\$4,793,802.16

WAGAIT SHIRE – PROFIT & LOSS STATEMENT (EXAMPLE ONLY)

Wagait Shire Council
 PMB 10
 Darwin NT 0801

Profit & Loss Statement

July 2014 through April 2015

11/05/2015
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Income	
Rates Income	\$191,751.58
Rate Search Income	\$585.48
Rates Interest Income	\$2,283.84
Rates - debt collectors	\$3,070.60
Pensioner Rebate - Rates	\$11,400.00
Grants	
Grant - General Purpose	\$7,005.00
Grant - NT Operational Funding	\$143,551.00
Grant - Australia Day	\$1,100.00
ANZAC Centenary Grant	\$6,500.00
Roads Grant	\$15.00
Grant - Seniors	\$100.00
Funding - communication device	\$2,000.00
Funding - Emergency shelter Op	\$15,000.00
Memorial Gardens Development	-\$40.00
Sport & Rec Operational	\$22,195.80
Contract Income	
Jetty & Boat Ramp Income	\$745.18
Boat Ramp Contract Income	\$45,387.93
Power Water Contract Income	\$44,953.54
Community/Health Centre Income	\$6,681.81
Caravan site income	\$2,120.00
Hire of Plant & Equipment	\$640.91
Miscellaneous Income	\$438.23
Other Income	\$759.83
Total Income	\$552,145.71
Expenses	
Accounting Fees	\$12,360.00
Bank Fees	\$157.41
Merchant Fees	\$733.27
Administration Expenses	
Entertainment	\$1,999.38
Printing & Stationary	\$1,976.30
Postage	\$561.87
Administrative Fees	\$3,609.02
Cell phones	\$2,100.91
Land phones	\$6,760.52
Meeting expenses	\$1,225.82
Subscriptions & Publications	\$1,831.00
Members payments	\$348.00
Motor Vehicle Fees	\$380.95
Council Collection Fees	\$8,681.49
LGAN Membership	\$1,737.28
Community & Other Orgs support	\$1,172.91
Travel & Accommodation	\$4,838.90
Cleaning supplies	\$384.46
ANZAC centenary grant	\$5.13
Community Recreation	\$1,202.04
Sports Ground Grant	\$42,712.01
Senior week function	\$1,389.30
NTES Grant	\$33,168.54
Seniors Christmas Party	\$51.72
ANZAC Day Grant	\$3,600.00
Insurance	\$18,275.72
Late Fees Paid	\$63.00
Meeting expenses	\$66.61
Consultant Fees	\$5,606.36
Training	\$2,369.09
Computer maintenance	\$620.00
Employment Expenses	

PURCHASE CARD STATEMENTS – CREDIT CARD – (Example only)

Michael Campaign – (CEO) and Gary Zikan (Works Supervisor)

Will be seperated in Future reports#

Wagait Shire Council
 PMB 10
 Darwin NT 0801

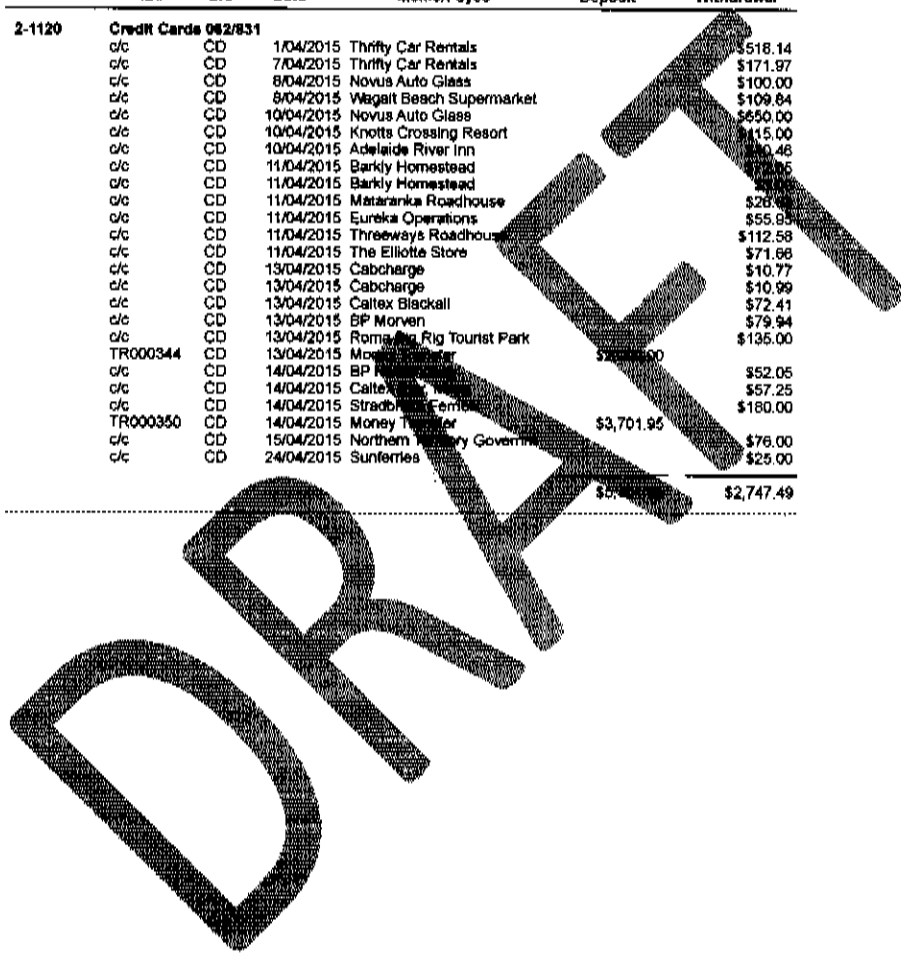
Bank Register

1/04/2015 To 30/04/2015

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IDW	Src	Date	Memo/Payee	Deposit	Withdrawal
2-1120	Credit Cards 062/831				
c/c	CD	1/04/2015	Thrifty Car Rentals		\$518.14
c/c	CD	7/04/2015	Thrifty Car Rentals		\$171.97
c/c	CD	8/04/2015	Novus Auto Glass		\$100.00
c/c	CD	8/04/2015	Wagait Beach Supermarket		\$109.84
c/c	CD	10/04/2015	Novus Auto Glass		\$650.00
c/c	CD	10/04/2015	Knotts Crossing Resort		\$115.00
c/c	CD	10/04/2015	Adelaide River Inn		\$10.46
c/c	CD	11/04/2015	Barkly Homestead		\$17.05
c/c	CD	11/04/2015	Barkly Homestead		\$17.05
c/c	CD	11/04/2015	Mataranka Roadhouse		\$28.80
c/c	CD	11/04/2015	Eureka Operations		\$55.85
c/c	CD	11/04/2015	Threeways Roadhouse		\$112.58
c/c	CD	11/04/2015	The Elliotts Store		\$71.56
c/c	CD	13/04/2015	Cabcharge		\$10.77
c/c	CD	13/04/2015	Cabcharge		\$10.99
c/c	CD	13/04/2015	Caltex Blackall		\$72.41
c/c	CD	13/04/2015	BP Morven		\$79.94
c/c	CD	13/04/2015	Roma Big Rig Tourist Park		\$135.00
TR000344	CD	13/04/2015	Money Transfer	\$3,701.95	
c/c	CD	14/04/2015	BP Morven		\$52.05
c/c	CD	14/04/2015	Caltex Morven		\$57.25
c/c	CD	14/04/2015	Stradbroke Ferry		\$180.00
TR000350	CD	14/04/2015	Money Transfer	\$3,701.95	
c/c	CD	15/04/2015	Northern Territory Government		\$76.00
c/c	CD	24/04/2015	Sunferries		\$25.00
				\$3,701.95	\$2,747.49



5 STATEMENT OF PROCEDURES FOR TIMELY PREPARATION OF ANNUAL FINANCIAL STATEMENTS

END OF YEAR ROLLOVER CHECKLIST

Pre Rollover

- Make sure all journal are entered and posted to GL
- Raise interest to 30 June and post to GL
- Ensure small balance write off is run prior to striking the next rate run if required.
- Run a Property Rates Trial Balance and make sure it balances to GL
- Make sure that all receipting has been entered, reconciled and posted to GL
- *A backup should be done prior to rolling over to the new financial year and placed aside for a period of time*

Rollover to New Financial Year

- Check the values displayed for the Due Dates and Interest Rates and make any required modifications
- Proceed with rollover

As a result of rolling over to the new Financial Year

- All future financial transactions processed, including receipts, will now be processed as the new rating financial year transactions
- All outstanding property balances will now be displayed as arrears.

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6 INFORMATION TO ENSURE PROPER OPERATION OF ACCOUNTING SYSTEM

WEEKLY

Enter suppliers invoices

FORTNIGHTLY

Process Payroll each Tuesday on a fortnightly basis

Pay suppliers after payroll

MONTHLY

Prepare and pay all superannuation monthly

Prepare and pay/refund BAS monthly including PAYGW

GST

- Reports / GL / Transactions / Transactions by Account GST Collected ... Print
- Accept, Payment, Cash Amt "Enter Gross Amount"
- Accept, Finish, Accept, Close

Period end – Customers – Customer BAS

- Print the BAS Allocations Report
- Trans By Acc - Minus the closing balance from the opening balance to get the correct balance.
- Check this balance with the BAS allocation report to ensure they are the same.

END OF MONTH - SUPPLIERS

- Ensure you have entered all payments, invoices, and credit adjustment notes for the period.

Period End – Suppliers - Transaction Reports

- Print the PURCHASES REPORT.
- Print the PAYMENTS REPORT.
- Print the AGED TRIAL BALANCE.
- REPORTS / FINANCIAL / TRIAL BALANCE (for current period)
- Record the reports
- Balance the BAS Allocation Report to the GST Paid Account in the Transaction by Account Report

PERIOD END / SUPPLIERS / SUPPLIER BAS / BAS UPDATE - Do BAS Update. This procedure will gather all the transactions from the current period and put them into the current BAS period.

7 ADMINISTRATIVE AND ACCOUNTING PROCEDURES, POLICIES, DELEGATIONS OF AUTHORITY

i. INTERNAL CONTROL PROCEDURES

All invoices are to be stamped, date received and initialed by receiver.

Invoices with Purchase Orders are to be placed in Office Manager's tray for approval.

Invoices are entered into MYOB.

A Cash Required listing is printed fortnightly for the Office Officer's approval to pay.

Remittance Advices are printed.

All invoices approved for payment are paid by the Office Officer through Westpac.

Each individual paid Invoice, Purchase Order and Remittance Advice are stapled together and signed by the Chief Executive Officer and President.

ii. PERSONNEL AND FINANCIAL DELEGATIONS

Council's Purchasing Policy limits of expenditure within adopted budget areas are currently:

Chief Executive Officer	\$30,000.00
Maintenance Manager	\$5,000.00
Office Manager	\$3,000.00

Wagait Shire Council

Community Recreation Officer

\$1,000.00

III. PURCHASE CARD LIMIT

To be advised.

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IV. CHART OF ACCOUNTS

INCOME – 4- 0000

4-1100	Rates Income
4-1150	Pre Paid Rates 2012/13
4-1200	Rates Search Income
4-1300	Rates Interest Income
4-1305	Rates – debt collectors
4-1800	Late Fees Collected
4-1900	Early Payment Discount
4-1910	Pensioner Rebate
4-1911	Pensioner Rebate – Rates
4-2000	Grants
4-2010	Operational Grant – Admin
4-2013	Grant – General Purpose
4-2014	Grant – NT Operational Funding
4-2020	Federal Assistance Grant
4-2025	Grant – Australia Day
4-2030	Grant – Capital Funding
4-2032	ANZAC Centenary Grant
4-2035	Grant – Sports & Rec
4-2036	Sports Ground Grant 14/15
4-2040	Roads Grant
4-2042	Grant – Senior
4-2043	Funding – communication device
4-2044	Funding – Emergency shelter Op
4-2050	Roads Recovery
4-2060	Homeless Persons Development
4-2070	Weed Chipping Grant
4-2080	Sports Rec Operational
4-2090	Sports Complex Development
4-3000	Contract Income
4-3100	Wagait Tower Road Income
4-3200	Jetty & Boat Ramp Income
4-3300	Boat Ramp Contract Income
4-3400	Power Water Contract Income
4-3410	Weed Management Contract Income
4-4100	Housing Rental Income
4-4200	Community/Health Centre Income
4-4210	Sports ground income
4-4211	Caravan Site Income
4-4212	Aircraft crash site maintenance
4-4213	Heritage Site
4-4300	Community Events Income
4-4400	Workshop Fees & Charges
4-4405	Hire of Plant & Equipment
4-8000	Miscellaneous Income
4-9000	Fuel Tax Credits
4-9100	Admin Vehicle Maintenance

4-9105	Other Income
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ASSETS – 1-0000

1-1000	Current Assets
1-1100	Cash On Hand
1-1120	Payroll Cheque Account
1-1140	Petty Cash
1-1180	Undeposited Funds
1-1190	Electronic Clearing Account
1-1200	Savings Funds
1-1210	Westpac Cash Management Account
1-1400	Trade Debtors
1-1400	Less Prov'n for Doubtful Debts
1-1200	Other Assets
1-1200	Deposits Paid
1-2200	Prepayments
1-3000	Property & Equipment
1-3100	Buildings
1-2110	Buildings at Cost
1-3120	Buildings Accum Dep
1-3200	Motor Vehicles
1-3210	Motor Vehicles at Cost
1-3220	Motor Vehicles Accum Dep
1-3300	Plant & Equipment
1-3310	Plant & Equipment at Cost
1-3320	Plant & Equipment Accum Dep
1-3400	Office Furniture
1-3410	Office Furniture at Cost
1-3420	Office Furniture Accum Dep'n
1-3500	Infrastructure
1-3510	Infrastructure at Cost
1-3520	Infrastructure Accum Dept'n
1-9999	Rates Debtors Clearing Account

v. PROCEDURES

RECEIPT AND BANKING OF MONEY

All money is receipted through Receipting at front counter, unless it is a direct deposit into bank account.

Cash, Cheque, EFTPOS and Credit Card Payments are all accepted and receipt at the Front Counter.

At the end of each week (daily during rating month of September) the banking is processed, updated and prepared for the bank.

The banking is checked by the Office Officer and taken to the bank by another officer who is going to town that week.

The Office Officer reconciles the banking to the bank statement weekly.

PAYMENT OF SALARIES AND WAGES

Timesheets are prepared and signed off fortnightly by the employee and their supervisor. Timesheets are handed to the Office Manager every second Tuesday for processing and payment of wages.

The Office Manager enters the timesheet into Myob Payroll for each employee.

Payroll is checked and authorised by the Chief Executive Officer or Office Manager for payment through Westpac.

The timesheets, payroll reports, and Westpac report are all stapled together with a payment voucher to be authorised by the Chief Executive Officer and President or Vice-President or Office Manager.

ALLOCATION OF MACHINERY OPERATING COSTS TO COUNCIL FUNCTIONS

Item	Description	Function	Code
974016	Hino Tipper Truck	Roads	310
963430	Suzuki all Terrial Vehicle	Road	410
953266	Tractor	Parks & Gardens	312
TF8536	Box Trailer	Roads, Parks & Gardens	410

PURCHASE OF GOODS AND SERVICES

A Requisition Form must be completed by the officer requesting goods or services. This is to be authorised by the appropriate Supervisor, taking note of their limits of expenditure and budget amount.

The Requisition Form is placed in the Finance Officer's tray to process a Purchase Order.

The Purchase Order is faxed or emailed to the Supplier.

When the goods or service have been delivered or completed the Invoice is checked and authorised with the Purchase Order by the appropriate Supervisor, and approved or amended.

The Invoice, Purchase Order and Requisition Form are stapled and placed in the Office Manager's tray for payment.

GRANTING OF CREDIT TO COUNCIL DEBTORS

Council do not generally offer credit to Council debtors, only in such cases as approved by a Council resolution (eg. Reimburing legal fees paid for lease of Council owned land) or agreement from the land owner and Council or Government Agency and Council to mow overgrown blocks.

DRAFT

12.3 Public Access to all councillors – Peter Clee to speak to this item

12.4 GRANTS – Sports & Recreation Acquitall – Extension to remaining funds - \$7,000

13.0 UPCOMING EVENTS

13.1 Walk to School – Friday May 22

13.2 Territory Day – July 1

14.0 LATE ITEMS AND GENERAL BUSINESS

15.0 IN-CAMERA ITEMS

16.0 DATE OF NEXT MEETING

The next Council Meeting is to be held on Tuesday 16 June 2015 in the Council Chambers.

17.0 MEETING CLOSE

The Chair declared the meeting closed at pm

