



WAGAIT SHIRE COUNCIL

**AGENDA
AUDIT COMMITTEE MEETING**

**COUNCIL CHAMBERS
LOT 62, WAGAIT TOWER ROAD 9.30AM**

Tuesday 9 February 2021

I hereby give notice that the Wagait Shire Council Audit Committee Meeting will be held on:

Date: Tuesday 9 February 2021

Time: 9.30am

Location: Council Chambers

142 Wagait Tower Road, Wagait Beach NT 0822

CEO

Renita Glencross

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1. Present

Committee members:

Chair Clare Milikins

Ms Maureen Newman

Cr Graham Drake

President Neil White

Council staff:

CEO, Renita Glencross

Office Manager, Pamela Wanrooy

2. Opening of Meeting

The Chair Clare Milikins declares the meeting open at and welcomes all to the meeting.

The Chair advises that the meeting will be audio taped for minute taking purposes as authorised by the Chief Executive Officer.

2.1. Apologies

**Resolution No. 2021/
That the apology of Cr Graham Drake be accepted.
Moved:
Seconded:
Vote:**

3. Conflict of Interest

4. In Camera Items

At..... am Clare Milikins, Chair closed the meeting to the general public.

At..... am Clare Milikins, Chair of the Audit Committee re-opened the meeting to the general public.

5. Confirmation of Previous Minutes for the Audit Committee

The draft Minutes of the Audit Committee Meeting held Tuesday 10 November 2020 are included as an attachment to the Agenda.

Resolution No. 2021/

That the Minutes of the Audit Committee Meeting of Tuesday 10 November 2020 be confirmed by Committee Members as a true and correct record.

Moved:

Seconded:

Vote:

6. Matters Arising from the Previous Minutes

7. Action Sheet

| Audit Committee Resolution No. | Resolution | Meeting Date | Status |
|--------------------------------|--|--------------|--|
| 2019/492 | That the Audit Committee receives and notes the report entitled 2018 Compliance Review Update. | 26/09/2019 | Council agreed by resolution at its meeting of 15 October 2019 to receive and note the Minutes of the Audit Committee meeting of 26 September 2019. WSC Resolution No. 2019/510. |
| 2019/528 | The Committee requested that the Audit Committee review the Compliance Audit Report and Management letter at the meetings and that Compliance Audit Recommendations from these reports be tracked and presented to each meeting. Compliance Audit Reports are to be brought to each meeting on a spreadsheet. The Management letter from the Department is to be forwarded to the Chair. | 13/11/2019 | Updates will be provided until close out. |
| | | 12/05/2020 | Compliance Review actions completed and tabled at Council meeting 21 January 2020. WSC Resolution No. 2020/014. Emailed to Local Government Compliance Unit on 13/02/20. |
| | | 8/09/2020 | Refer Agenda Item 8.3 Compliance Review actions spreadsheet has been created and update provided. Management letter has been copied and sent to the Chair. |
| | | 10/11/2020 | Ref Agenda Item 8.4 Compliance Review actions update - no changes, all pending NTG review of LG Act 2019 Guidelines proposed delivery November 2020. |
| | | 9/02/2021 | Ref Agenda Items 8.1 and 8.2 where it is noted LG Act 2019 Guidelines and Regulations have not yet been provided. New monthly financial report templates were provided to Council in January 2021. |

| | | | |
|----------------------|--|------------|---|
| 2020/024 2020/136 | The Vehicular Crossovers/Drainage Policy to come back to the next Audit Committee Meeting addressing the issue of causation and linkages to Verge policy. The Audit Committee recommends to Council that: a) P46 Council Verge Management Policy be received and noted; b) That Council adopts the revised P46 Council Verge Management Policy. c) that P06 Vehicular Crossovers and Drainage Policy be rescinded. | 22/01/2020 | Action Created. |
| | | 8/09/2020 | Refer Agenda Item 8.7 |
| | | 10/11/2020 | Refer Agenda Item 10.3 Council did not follow AC recommendation to adopt the policy and it will be reviewed and redeveloped after discussion and decisions regarding responsibility of costs for verge crossovers. AC has suggested a permit system could support the needs of both residents and Council for verge management. |
| | | 2/02/2021 | The Policy has been further revised to cover all aspects of verge management including signage, per the new NTG Guidelines for Advertising and Activities in Road Reserves (2020). CEO hope to finalise the policy and permit process for the March meeting of Council. |
| None | Half-Yearly Budget Report. The committee requested:a) Future Operating Statement financial report be segregated into Operational and Grant funding streams to enable members to assess the real position of Council operations separate from tied the commitments relating to grants; and b) A report on current grants and their status at its next meeting. | 22/01/2020 | Action created. |
| | | 8/09/2020 | Refer Agenda Item 9. Quarterly Financial Report to be separated into into Operational and Grant funding streams. CEO and Chair to work together to refine the reporting and to bring back a more useful report to the next Committee Meeting. |
| | | 10/11/2020 | Refer Agenda Item 9. Financial Reporting has been separated into Operational and Special Grants Inc/Exp. |
| | | 01/02/2021 | Refer Agenda Item 8.4 a draft half yearly report has been prepared for consideration. |

Resolution No. 2021/

That the Audit Committee note and accept the Action Items update.

Moved:

Seconded:

Vote:

8. Agenda Items

8.1. Local Government Act 2019 Guidelines Update

In January 2021 the Department Local Government and Community Development (now an agency within Department of Chief Minister and Cabinet) provided revised Guidelines and reporting templates to assist local government organisations in aligning with the requirements of the new Local Government Act 2019. Copies of the new report formats are attached.

With a local government election this year in August, further support has also been offered to transition new Councils to the new Act.

Council will work towards completing a review of all policies to align with the Act by June 2021 and refer to the Guidelines to prepare the 2021-22 budgets and reports.

Resolution No. 2021/

That the Audit Committee note the revised Local Government Act 2019 Guidelines and Regulations as the new policy and reporting requirements for Council.

Moved:

Seconded:

Vote:

8.2. Compliance Review Actions Update

The Department Local Government and Community Development sets annual compliance targets with local government organisations to review policies and procedures.

At the meeting in May 2020, the Audit Committee requested to review the Compliance Audit Report and Management letter and that Compliance Audit Recommendations from these reports be tracked on a spreadsheet and presented to each meeting.

A spreadsheet of the Compliance Audit Recommendations and Council actions undertaken to date has been prepared and was included as an attachment for members consideration.

Changes to note: In January 2021 the Department provided revised Guidelines and templates to assist local government organisations in aligning with the requirements of the new Local Government Act 2019.

**Resolution No. 2021/
That the Audit Committee note and accept the Compliance Review Actions update.
Moved:
Seconded:
Vote:**

8.3. Community Grants

At the July 2020 Meeting Council approved the Department Local Government Housing and Community Development SCALE Grant allocations which included \$5000 for community-based initiatives, activities or projects delivered by local community groups. The scope has been broadened to include individuals that wish to lead a community project and community development initiatives led by youth as a part of a new Emerging Community Leaders program. The Community Grants Project Brief is attached for consideration and approval.

**Resolution No. 2021/
That the Audit Committee note and accept the 2021 Community Grants Information Sheet and Application Form.
Moved:
Seconded:
Vote:**

8.4. Mid-Year Report

Council has prepared a mid-year report for the Committee's approval, as requested.

**Resolution No. 2021/
That the Audit Committee note and accept the 2020-21 Council Mid- Year Report.
Moved:
Seconded:
Vote:**

9. December Financial Report

9.1. Financial Report for the Month ended 30 December 2020.

Wagait Shire Council Financial Report for the period ending 31 December 2020

| Cash at Bank & on Hand | TOTAL |
|--|------------------------|
| Petty Cash | \$ - |
| Un-Deposited Funds | \$ 1,115.00 |
| CBA - transaction account | \$ 1,186.33 |
| CBA - Cash Saver | \$ 4,734.34 |
| CBA - Fixed Term Deposits 1 now at call as at 7th December | \$ 500,000.00 |
| CBA - Fixed Term Deposit 2 (25/01/21) | \$ 100,000.00 |
| CBA - Fixed Term Deposit 3 (08/03/21) | \$ 250,000.00 |
| CBA - Fixed Term Deposit 4 (13/04/21) | \$ 300,000.00 |
| Bendigo Bank - Investment Q/C | \$ 500,000.00 |
| Total Cash at Bank & on Hand | \$ 1,657,035.67 |

| Debtors | Current | > 30 days | > 60 days | > 90 days | |
|---|-----------|-----------|-----------|-----------|---------------------|
| Trade Debtors | 8,235.00 | 477.50 | 330.00 | 930.00 | \$ 9,972.50 |
| Rates 20/21 (not overdue) | 61,078.67 | | | | \$ 61,078.67 |
| Rate Arrears Current Year | | | | 13,311.12 | \$ 13,311.12 |
| Rate Arrears Historical (estimated due to Council wise rep) | | | | 8,732.33 | \$ 8,732.33 |
| | | | | | \$ 93,094.62 |
| less Rates paid in Advance | | | | | (\$628.09) |
| Total Debtors | | | | | \$ 92,466.53 |

| Creditors & Current Liabilities | Current | > 30 days | > 60 days | > 90 days | |
|--|------------|-----------|-----------|-----------|----------------------|
| Trade | 13,354.17 | 330.41 | | | \$ 13,684.58 |
| Tax & Super Liabilities | 7,712.21 | | | | \$ 7,712.21 |
| Sundry Creditors | 0.00 | | | | \$ - |
| Unexpended Grants | 226,433.18 | | | | \$ 226,433.18 |
| Total Creditors & other current Liabilities | | | | | \$ 247,829.97 |

Net Cash Position \$ **1,501,672.23**

9.2. December 2020 Reports Attached.

- Accrual Income and Expenditure Report for December 2020.
- Special Purpose Grants Report for December 2020.

Resolution No: 2021/

That the Audit Committee accepts the Financial Reports for December 2020.

Moved:

Seconded:

Vote:

10. General Business

10.1. 2021 Approved Meeting Calendar

At the January meeting, Council resolved to adopt the 2021 Council and Committees Meeting Calendar and publish it to the Wagait Shire Council website. The confirmed meeting dates are set out below for your information.

2021 WAGAIT SHIRE COUNCIL, COUNCIL COMMITTEE & COMMUNITY CONSULTATION MEETING DATES

| JANUARY | FEBRUARY | MARCH | APRIL |
|---|---|--|--|
| | Audit Committee 09 February 2021 (Tues 9:30am) | | Community Consultation 24 April 2021 (Sat 10am) |
| | | Emergency Committee 03 March 2021 (Wed 8:30am) | |
| Council Meeting 19 January 2021 (Tues 7pm) | Council Meeting 16 February 2021 (Tues 7pm) | Council Meeting 16 March 2021 (Tues 7pm) | Council Meeting 20 April 2021 (Tues 7pm) |
| MAY | JUNE | JULY | AUGUST |
| Audit Committee 11 May 2021 (Tues 9:30am) | | | Audit Committee 10 August 2021 (Tues 9:30am) |
| | Emergency Committee 02 June 2021 (Wed 8:30am) | | |
| Council Meeting 18 May 2021 (Tues 7pm) | Council Meeting 15 June 2021 (Tues 7pm) | Council Meeting 20 July 2021 (Tues 7pm) | Council Meeting 17 August 2021 (Tues 7pm) |
| SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
| | Audit Committee 12 October 2021 (Tues 9:30am) | Community Consultation 6 November 2021 (Sat 10am) | |
| Emergency Committee 8 September (Wed 8:30am) | | | Emergency Committee 15 December 2021 (Wed 8:30am) |
| Council Meeting 21 September 2021 (Tues 7pm) | Council Meeting 19 October 2021 (Tues 7pm) | Council Meeting 16 November 2021 (Tues 7pm) | Council Meeting Deferred TBC |

11. Closure of Meeting:

The next meeting of the Wagait Shire Council Audit Committee will be held in the Wagait Shire Council Chambers at 9.30am, Wednesday 11th May 2021.

The Chair declared the meeting closed at



WAGAIT SHIRE COUNCIL

**DRAFT MINUTES
AUDIT COMMITTEE MEETING**

**COUNCIL CHAMBERS
LOT 62, WAGAIT TOWER ROAD
9.30AM**

Tuesday 10 November 2020

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1. Present:

Committee members:

Chair Clare Milikins
President Neil White
Ms Maureen Newman
Cr Graham Drake

Council staff:

CEO, Renita Glencross
Office Manager, Pamela Wanrooy

2. Opening of Meeting:

The Chair Clare Milikins declares the meeting open at 9.34am and welcomed all to the meeting.

The Chair advised that the meeting will be audio taped for minute taking purposes as authorised by the Chief Executive Officer.

2.1 Apologies

Nil

3. Conflict of Interest

The Chair requested that it be identified that any Committee Member who is a resident or land-holder in Wagait may be impacted personally by policies being considered by the Committee, such as the Verge Management Policy, and therefore to be mindful of the potential conflict of interest.

4. In Camera

Nil

5. Confirmation of Previous Minutes for the Audit Committee held Tuesday 8 September 2020.

Resolution No. 2020/166

That the Minutes of the Audit Committee Meeting of Tuesday 8 September 2020 be confirmed by Committee Members as a true and correct record.

Moved: Maureen Newman

Seconded: Cr Graham Drake

Vote: AIF

6. Matters Arising from the Previous Minutes

6.1 Insurance Valuation Report

Integrated Valuation Services have been contacted to do an accounting valuation report, however they did not have time to have this completed before the due date for the Annual Report.

7.0 Action Sheet

It was noted that completed tasks will be removed from the Action sheet and retained for history purposes. Open items will remain and be considered each meeting. the following items were noted as updated and ready to close:

- The replacement CEO vehicle has now arrived, and this action is to be deleted from the Action sheet.
- The firearms Policy has been accepted and this action can now be closed and deleted from the Action Sheet.

Resolution No. 2020/167

That the Action Items update be accepted.

Moved: President Neil White

Seconded: Maureen Newman

Vote: AIF

8.0 Agenda Items

8.1 P12 Workplace Surveillance Policy – Draft for Review

The NT Privacy Act is to be added the references and Legislation mention in the policy.

Resolution No: 2020/168

Subject to the amendment – the Privacy Act is to be added to the references and Legislation, and that the Audit Committee recommends to Council that:

- a) the policy entitled P12 Workplace Surveillance be received and noted;**
- b) that Council adopts the revised P12 Workplace Surveillance.**

Moved: Cr Graham Drake

Seconded: Maureen Newman

Vote: AIF

8.2 P40 Procurement Policy – Draft for Review

P40 Procurement Policy refers to the new Act which is not in operation as of yet. CEO Renita Glencross has contacted the Department (Local Government Housing and Community Development) for permission to proceed with this policy. The Committee noted that this was a very detailed and prescriptive policy and there is considerable accountability for Council and management in the requirements and staff and elected members may need some inductions and training.

Resolution No: 2020/169

Subject to the Government for permission to proceed with this policy, The Audit Committee recommends to Council that:

- a) the policy entitled P40 Procurement Policy be received and noted;**
- b) that Council adopts the revised P40 Procurement Policy.**

Moved: Maureen Newman

Seconded: President Neil White

Vote: AIF

8.3 P46 Council Verge Management Policy – Discussion

Background

The Department (Local Government Housing and Community Development) requested P06 Vehicular Crossovers & Drainage to be reviewed as a part of the Council Compliance review in 2019.

In the review, many linkages between P06 and P46 Council Verge Management Policy were noted. P46 has been revised to include information from P06 and it is proposed that P06 be rescinded.

A copy of both P06 and P46 were considered by Committee members at the 8 September meeting and a recommendation for Council to adopt the policy was made by Audit Committee Resolution 2020/136.

At its meeting of 15 September Council did not follow the Audit Committee's recommendation to adopt the policy and requested that further discussion and review take place on appropriate cost divisions between Council and property owners for vehicular crossovers.

Resolution No: 2020/170

It be Recommended that P46 Council Verge Management Policy, be amended in Item 4.2 as follows:

- **Item 4.2.3 requiring prior written approval from council is required, in a form specified in an attachment to the Policy identifying the requirements and obligations**
- **Item 4.2.6 be added to require that, where property owners are maintaining their crossovers, they make a considered assessment of any potential risk to the drainage network, and if there is any doubt they consult with Council.**

The revised policy is to be circulated to Committee members for out of session endorsement prior to going to Council for the January meeting.

Moved: Chair Clare Milikins

Seconded: Maureen Newman

Vote: AIF

8.4 Compliance Audit Review Actions Update

At the meeting in May, the Audit Committee requested to review the Compliance Audit Report and Management letter and that Compliance Audit Recommendations from these reports be tracked on a spreadsheet and presented to each meeting.

A spreadsheet of the Compliance Audit Recommendations and Council actions undertaken to date was prepared and was included as an attachment for members consideration.

Resolution No. 2020/171

That the Audit Committee note the Compliance Audit Review Actions Update.

Moved: Cr Graham Drake

Seconded: Maureen Newman

Vote: AIF

9.0 October Budget Report

The Audit Committee thanked Council management for the Financial Reports and made the following comments:

- Operational grants cannot be recognised on the basis of expenditure but either included as an entirety or drawn down in accordance with the budget. Tied Grants can be drawn down based on extent completed and the remaining balance should balance to the Balance Sheet.
- The Cash Income and Expenditure Report does not give useful information against budget and will not reconcile to anything so it will be very difficult to use. The Committee requested that instead a cash flow statement be prepared against budget..
- A Balance sheet is essential and must be included – the budget documents presented to the department has this included and thus budget data is available.
- All supporting documents to include totals.

- If the report is being presented as a Quarterly Report it should be for the 3-month period (July to September). The report for the next meeting to be held in January 2021 will be a Mid-Year Report for the 6-month period (July to December).

The Audit Committee requested that refinement of financial reporting be a priority heading into the midyear report.

| | |
|--|-----------------------------|
| Resolution No: 2020/172 | |
| That it be noted that the Financial and Budget Reports are to be improved by providing a cash flow statement and a balance sheet focusing on the accrual numbers and matching the unexpended grants to a balance sheet. | |
| Moved: | Maureen Newman |
| Seconded: | President Neil White |
| Vote: | AIF |

10. General Business

The Committee congratulated the CEO Renita Glencross and her team on the work done, and the policies issued. The quality of the papers has improved greatly, and the revised policies are coming through.

10.1. 2021 Proposed Meeting Calendar

| JANUARY | FEBRUARY | MARCH | APRIL |
|--------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|
| | Audit Committee 09 February 2021 | | |
| Council Meeting 19 January 2021 | Council Meeting 16 February 2021 | Council Meeting 16 March 2021 | Council Meeting 20 April 2021 |
| MAY | JUNE | JULY | AUGUST |
| Audit Committee 11 May 2021 | | | |
| Council Meeting 18 May 2021 | Council Meeting 15 June 2021 | Council Meeting 20 July 2021 | Council Meeting 17 August 2021 |
| SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
| Audit Committee 14 September 2021 | | Audit Committee 09 November 2021 | |
| Council Meeting 21 September 2021 | Council Meeting 19 October 2021 | Council Meeting 16 November 2021 | Council Meeting Deferred |

It was noted that the Committee has a requirement to endorse the financial financial statements and given the election time frame this is unlikely to occur the September meeting deadline

Resolution No: 2020/173

It is recommended that:

- the Audit Committee meeting currently scheduled for September be pushed to October with the requirement that the financial statements be presented for final signoff at that point;
- An additional late August meeting on the draft financials be added; and
- the audit committee currently scheduled for November 2021 be cancelled. This is to go to Council for approval.

Moved: Chair Clare Milikins

Seconded: Maureen Newman

Vote: AIF

10.2. Invitation to Celebrate 2020 – Save the Date!

Wagait Shire Council invites all volunteers including the members of Council Committees, Elected Members and bona-fide volunteers to an end of year gathering, celebrating 25 years of Council on **Tuesday 15 December from 5-8pm at the Wagait Community Centre.**

Formal invitations will be arriving by email in the next few weeks.

1. Closure of Meeting:

The next meeting of the Wagait Shire Council Audit Committee will be held in the Wagait Shire Council Chambers at 9.30am, Tuesday 9 February 2021.

The Chair declared the meeting closed at 10.28am.

Form: Monthly Financial Reports

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CONSULTATION DRAFT

Form: Monthly Financial Reports

1. Title

- 1.1. This document is called 'Form: Monthly Financial Reports'.

2. Commencement

- 2.1. This form commences on the day on which the *Local Government (General) Regulations 2021* (the General Regulations) commences.

3. Relevance to the General Regulations

- 3.1. Regulation 16 of the General Regulations states that the Chief Executive Officer must present monthly financial reports to Council.

Notes for clause 3

The monthly reports must meet the minimum requirements outlined in Regulation 16, though Councils may choose to include additional information above what is required by the legislation.

4. Required form

- 4.1. The populated tables as set out in the Schedule to this form must be included in the monthly financial reports.
- 4.2. The required form provides for the minimum information that is required, but does not preclude a council from including additional information.

Note for clause 4

A template in Microsoft Excel of the required form is available for download on the Department of Chief Minister and Cabinet website.

5. Materiality

- 5.1. A material amount is as determined by the Council and takes into account the size, significance and context of the item or subject matter being reported.
- 5.2. Usually materiality is the same as applied by the external auditors when audited the Council's Annual Financial Statements.

6. Certification by the CEO

To the best of the CEO's knowledge, information and belief:

- (1) The internal controls implemented by the council are appropriate; and
(2) The council's financial report is true and fair.

CEO Signed

Signed Date

Note: If the CEO cannot provide this certification then written reasons are required for not providing the certification.

Form: Monthly Financial Reports

Schedule

Table 1. Income and Expense Statement – Actual v Budget

| INCOME AND EXPENSE STATEMENT FOR THE PERIOD XXXX 20XX | YTD Actuals | YTD Budget | YTD Variance | Approved Annual Budget |
|--|----------------|---------------|-----------------|------------------------------|
| | \$ | \$ | \$ | \$ |
| OPERATING INCOME | | | | |
| Rates | | | | |
| Statutory Charges | | | | |
| User Fees and Charges | | | | |
| Operating Grants and Subsidies | | | | |
| Interest / Investment Income | | | | |
| Other Income | | | | |
| TOTAL INCOME | | | | |
| OPERATING EXPENSES | | | | |
| Employee Expenses | | | | |
| Materials and Contracts | | | | |
| Elected Member Allowances | | | | |
| Elected Member Expenses | | | | |
| Council Committee & LA Allowances | | | | |
| Council Committee & LA Expenses | | | | |
| Depreciation, Amortisation and Impairment | | | | |
| Interest Expenses | | | | |
| Other Expenses | | | | |
| TOTAL EXPENSES | | | | |
| OPERATING SURPLUS / DEFICIT | | | | |
| Capital Grants Income | | | | |
| SURPLUS / DEFICIT | | | | |
| Capital Expenses | | | | |
| Borrowing Repayments (Principal Only) | | | | |
| Transfer to Reserves | | | | |
| Less Non-Cash Income | | | | |
| Add Back Non-Cash Expenses | | | | |
| NET SURPLUS / DEFICIT | | | | |
| Prior Year Carry Forward Tied Funding | | | | |
| Other Inflow of Funds | | | | |
| Transfers from Reserves | | | | |
| TOTAL ADDITIONAL INFLOWS | | | | |
| NET OPERATING POSITION | | | | |

Reasons for the variation between YTD actual performance and YTD budget

Only material variations require an explanation for the variation.

As an example:

The \$41 500 increased capital expenditure variation was a result of an opportunity arising for council to bring forward a park playground refurbishment and start the planned works in late May rather than August this calendar year. Approval to transfer from reserves the funds required to undertake this project was approved by Council on xx May 20xx.

Form: Monthly Financial Reports

Table 2. Capital Expenditure – Actual v Budget

| CAPITAL EXPENDITURE FOR THE PERIOD XXXX 20XX | YTD Actuals | YTD Budget | YTD Variance | Approved Annual Budget |
|--|------------------------|-----------------------|-------------------------|---------------------------------------|
| | \$ | \$ | \$ | \$ |
| Land and Buildings | | | | |
| Infrastructure (including roads, footpaths, park furniture) | | | | |
| Plant and Machinery | | | | |
| Fleet | | | | |
| Other Assets (including furniture and office equipment) | | | | |
| Leased Land and Buildings | | | | |
| Other Leased Assets | | | | |
| TOTAL CAPITAL EXPENDITURE* | | | | |

* Total must equal Capital Expenses amount in the Income and Expenditure Statement.

| Total capital expenditure funded by: | | | | |
|--|--|--|--|--|
| Operating Income (amount allocated to fund capital items) | | | | |
| Capital Grants | | | | |
| Transfers from Cash Reserves (by council resolution) | | | | |
| Borrowings | | | | |
| Sale of Assets (including trade-ins) | | | | |
| Other Funding | | | | |
| TOTAL CAPITAL EXPENDITURE FUNDING | | | | |

Table 3. Major Capital Works Budget – Projects / Items over \$150,000

| Class of Assets | By Project / Asset Item* | Prior Year Actuals | YTD Actuals | YTD Budget | YTD Variance | Total Approved Budget | Total Cost to Date |
|----------------------------|--|-----------------------------------|------------------------|-----------------------|---------------------------|--------------------------------------|-----------------------------------|
| | | \$ (A) | \$ (B) | \$ (C) | \$ (D = C - B) | \$ (E) | \$ (F = A + B) |
| Infrastructure | XXX Dump Rehabilitation | | | | | | |
| Infrastructure | XXX Road Reseal | | | | | | |
| Land and Buildings | Refurbish Building XXX Construction Works | | | | | | |
| Plant and Machinery | Grader replacement | | | | | | |
| Plant and Machinery | Rubbish Truck replacement | | | | | | |
| TOTAL | | | | | | | |

* Items listed are examples only.

Form: Monthly Financial Reports

Note to Table 3

An update must be provided where anything of significance ought to be reported to council e.g. significant variances between actual and budgeted expenditure, or significant delays on the project status.

CONSULTATION DRAFT

Form: Monthly Financial Reports

Table 4. Monthly Balance Sheet Report

| BALANCE SHEET AS AT XXXX 20XX | YTD Actuals \$ | Note Reference* |
|--------------------------------------|---------------------------|----------------------------|
| ASSETS | | |
| Cash at Bank | | (1) |
| Tied Funds | | |
| Untied Funds | | |
| Accounts Receivable | | |
| Trade Debtors | | (2) |
| Rates & Charges Debtors | | |
| Other Current Assets | | |
| TOTAL CURRENT ASSETS | | |
| Non-Current Financial Assets | | |
| Property, Plant and Equipment | | |
| TOTAL NON-CURRENT ASSETS | | |
| TOTAL ASSETS | | |
| LIABILITIES | | |
| Accounts Payable | | (3) |
| ATO & Payroll Liabilities | | (4) |
| Current Provisions | | |
| Accruals | | |
| Other Current Liabilities | | |
| TOTAL CURRENT LIABILITIES | | |
| Non-Current Liabilities | | |
| Non-Current Provisions | | |
| Other Non-Current Liabilities | | |
| TOTAL NON-CURRENT LIABILITIES | | |
| TOTAL LIABILITIES | | |
| NET ASSETS | | |
| EQUITY | | |
| Asset Revaluation reserve | | |
| Reserves | | |
| Accumulated Surplus | | |
| TOTAL EQUITY | | |

*The note numbers can change depending on the amount of detail that Council would like to include in the report. However, the four notes identified are required as per Regulation 16 of the General Regulations.

Form: Monthly Financial Reports

Note 1. Details of Cash and Investments Held

The content is to include the list of investments and any other details required under Council's Investment Policy (such as a rating of each investment). The Note is to also include the balance of monies held in trust.

Note 2. Statement of Trade Debtors

The content is to include an indication of the age of trade debtors. Council may also seek to include information on the efforts made to recover a debt, and any amounts that are to be assessed for possible write-off.

Example:

| Council can select timing of age of debtor → | 1 – 30 Days | 31 – 60 Days | >60 Days |
|--|-------------|--------------|----------|
| Trade Debtors | \$ | \$ | \$ |

Note 3. Statement on Debts Owed by Council (Accounts Payable)

The content is to include an indication of the age of the payables.

Example:

| Council can select timing of age of creditor → | 1 – 30 Days | 31 – 60 Days | >60 Days |
|--|-------------|--------------|----------|
| Trade Creditors | \$ | \$ | \$ |
| Other Creditors | \$ | \$ | \$ |

Note 4. Statement on Australian Tax Office (ATO) and Payroll Obligations

The content is to include a narrative on the Council's current obligations to pay Goods and Services Tax (GST), Fringe Benefits Tax (FBT), PAYG withholding tax, superannuation and insurance.

Example:

The reported GST and PAYG Withholding Tax obligations of \$XXX were paid by the due date.

- *All FBT obligations have been paid to-date.*
- *All superannuation obligations have been paid to-date.*
- *All insurance premiums, including Work Health and Directors and Office Holders cover, have been paid to-date.*

Form: Monthly Financial Reports

Table 7. Financial Report for Each Local Authority Area – Actuals v Budget

This report only applies to regional local government councils.

| FOR THE PERIOD ENDING XXXX 20XX | NOTES | Regional Office | | | LA 1 | | | LA 2 | | | LA 3 | | |
|---|-------|-------------------|------------------|----------------|-------------------|------------------|----------------|-------------------|------------------|----------------|-------------------|------------------|----------------|
| | | YTD Actuals \$ | YTD Budget \$ | Variance \$ | YTD Actuals \$ | YTD Budget \$ | Variance \$ | YTD Actuals \$ | YTD Budget \$ | Variance \$ | YTD Actuals \$ | YTD Budget \$ | Variance \$ |
| OPERATING INCOME | | | | | | | | | | | | | |
| Rates | | | | | | | | | | | | | |
| Statutory Charges | | | | | | | | | | | | | |
| User Fees and Charges | | | | | | | | | | | | | |
| Operating Grants and Subsidies | | | | | | | | | | | | | |
| Interest/Investment Income | | | | | | | | | | | | | |
| Other Income | | | | | | | | | | | | | |
| TOTAL INCOME | | | | | | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | | | | | | |
| Employee Costs | | | | | | | | | | | | | |
| Materials and Contracts | | | | | | | | | | | | | |
| Elected Member Allowances | | | | | | | | | | | | | |
| Elected Member Expenses | | | | | | | | | | | | | |
| Council Committee and LA Allowances | | | | | | | | | | | | | |
| Council Committee and LA Expenses | | | | | | | | | | | | | |
| Depreciation, Amortisation and Impairment * | | | | | | | | | | | | | |
| Interest Expenses | | | | | | | | | | | | | |
| Other Expenses | | | | | | | | | | | | | |
| TOTAL EXPENSES | | | | | | | | | | | | | |
| OPERATING SURPLUS/DEFICIT | | | | | | | | | | | | | |
| Capital Grants Income | | | | | | | | | | | | | |
| SURPLUS/DEFICIT | | | | | | | | | | | | | |

* The Council may choose not to report certain income and expenses lines, like Interest Income and Depreciation Expense, at the LA reporting level and instead allocate the full amount to the Regional Office.

NOTES: Reasons for the variation between YTD actual performance and YTD budget

Only material variations require an explanation for the variation.

| WAGAIT SHIRE COUNCIL COMPLIANCE REVIEW - ALL ISSUES UPDATE | | | KEY: | New updates | | Outstanding Issue - Action Required | | Completed |
|--|--|--|------------|--|------|---|-------------------------|--|
| Issue No. | Issue | Action | Date | Comments / Action undertaken (CEO-MS) 2018-19 | Date | Comments / Action undertaken (CEO-AM) 2019 | Updated | Comments / Action undertaken (CEO-RG) 2020-21 |
| 1 | Not all purchases between 10K & 100K met Accounting Regulations | Review procurement processes and put in procedures. | 31/12/2018 | Reviewed procurement processes Dec 2018. Council does not have a procurement policy - development of same is under way. | | | 4/09/2020 01/02/2021 | Procurement policy to be reviewed and aligned with new LG Act 2019. Pending further advice on Revised Guidelines and templates provided by the Department 20/01/2021. |
| 2 | Disposed of vehicle (asset) without council authority | 1 - At next meeting inform council vehicle has been disposed of without proper authority. Details of cost of new vehicle and trade in value must form part of report to council. 2 - Develop a disposal of assets policy compliant with ministerial guideline 7. 3 - Until policy and delegations are sorted out, don't dispose of anything. | 21/02/2019 | Completed - At council's meeting of 23/01/19, a report relating to disposal of vehicle was provided by CEO. A resolution notes and receives report. Resolution and covering letter provided to inspector 25-1-19. Asset Disposal policy drafted and sent to councillors for comment on 8-1-19. Draft Asset Disposal Policy included in Audit Committee Agenda for February 6th meeting. P41 - Asset Disposal Policy adopted by council at its Feb 19 meeting. | | Completed 19/02/2019 | 4/09/2020 01/02/2021 | All policies will need to be reviewed in line with new Local Government Act 2019, Guidelines and Regulations by June 2021. Revised Guidelines and templates provided by the Department 20/01/2021. |
| 3 | On 1 occasion councillor allowance paid in advance | Confirm in writing to inspectors that elected members allowances will not be paid in advance. | 31/01/2019 | Completed - At council's meeting of 23/01/19 a resolution confirmed councillor's allowances will not be paid in advance. Resolution and covering letter provided to inspector 25-1-19. | | Further advice on issues sought from DLGHCD | 4/09/2020 | P34 Elected Members Allowances adopted by Council at ordinary meeting 16 June 2020 (Resolution 2020/115) |
| 4 | The council does not have a travel policy | Develop travel policy - advise inspectors once done. | 31/03/2019 | Completed - Travel and Accommodation Policy drafted and sent to councillors for comment on 29 January. Draft Travel and Accommodation Policy included in Audit Committee Agenda for February 6th meeting. P44 - Travel & Accommodation Policy adopted by council at its Feb 19 meeting. | | Completed 19/02/2019 | 4/09/2020 | All policies will need to be reviewed in line with new Local Government Act 2019, Guidelines and Regulations by June 2021. |
| 5 | No formal documents outlining travel allowance | Include rates in new travel policy. | 31/03/2019 | Completed - Travel and Accommodation Policy drafted and sent to councillors for comment on 29 January. Draft Travel and Accommodation Policy included in Audit Committee Agenda for February 6th meeting. P44 - Travel & Accommodation Policy adopted by council at its Feb 19 meeting. | | Completed 19/02/2019 | 4/09/2020 | All policies will need to be reviewed in line with new Local Government Act 2019, Guidelines and Regulations by June 2021. |
| 6 | Council policies are out of date | Review delegations manual and develop schedule for others. | 31/03/2019 | Delegations manual has been reviewed. Schedule to be developed. | | Delegations Manual completed. Schedule developed and being maintained. NTG new Local Government Act 2019, Guidelines and Regulations proposed to be implemented by June 2020 (deferred due to COVID-19). | 4/09/2020 01/02/2021 | All policies will need to be reviewed in line with new Local Government Act 2019, Guidelines and Regulations by June 2021. Revised Guidelines and templates provided by the Department 20/01/2021. |
| 7 | Council does not have an investment policy | Develop investment policy and provide copy to inspectors. | 31/03/2019 | Completed - Investment Policy drafted and sent to councillors for comment on 30 January. Draft Investment Policy included in Audit Committee Agenda for February 6th meeting. P48 - Investment Policy adopted by council at its Feb 19 meeting. | | Completed 19/02/2019 | 4/09/2020 | All policies will need to be reviewed in line with new Local Government Act 2019, Guidelines and Regulations by June 2021. Revised Guidelines and templates provided by the Department 20/01/2021. |
| 8 | Council does not have a borrowing policy | Develop borrowing policy consistent with LGA 2010 Guideline 5 and provide copy to inspectors. | 31/03/2019 | Completed - Borrowing Policy drafted and sent to councillors for comment on 29 January. Draft Borrowing Policy included in Audit Committee Agenda for February 6th meeting. P47 - Borrowing Policy adopted by council at its Feb 19 meeting. | | Completed 19/02/2019 | 4/09/2020 | All policies will need to be reviewed in line with new Local Government Act 2019, Guidelines and Regulations by June 2021. |
| 9 | Council does not have a credit card policy | Develop credit card policy and make sure it is consistent with delegations manual - provide copy to inspectors. | 31/03/2019 | Completed - Draft Credit Card Policy sent to councillors 8/1/19. Draft Credit Card Policy included in Audit Committee Agenda for February 6th meeting. P43 - Credit Card Policy adopted by council at its Feb 19 meeting. | | Completed 19/02/2019 | 4/09/2020 | All policies will need to be reviewed in line with new Local Government Act 2019, Guidelines and Regulations by June 2021. |
| 10 | Council does not have a stocktake policy | Develop stocktake policy - accounting regs 10,22 - provide copy to inspectors. | 31/03/2019 | Completed - Draft Stocktake policy sent to councillors 18-1-19. Draft Stocktake Policy included in Audit Committee Agenda for February 6th meeting. P42 - Stocktake Policy adopted by council at its Feb 19 meeting. | | Completed 19/02/2019 | 4/09/2020 | All policies will need to be reviewed in line with new Local Government Act 2019, Guidelines and Regulations by June 2021. |
| 11 | Council does not have a statement of employment policies as required under S105 of the act and lacks other specific HR policies. | Develop suite of HR policies and provide to inspectors. | 31/05/2019 | Two quotations to develop a full suite of HR policies have been obtained. This issue will be brought to council's February 19 meeting with a recommendation that council proceed to engage a contractor. Contractor Employmore engaged on 20 February to complete this task. Contractor will attend on Feb 26 to review what we have and identify, in conjunction with CEO, what is required. | | Employmore consultation reviewed and developed a suite of HR and WHS policies, procedures, documents and manuals, which was completed in January 2020. LGANT engaged WALGA to assist all NT LG's with HR and industrial relations issues, including access to a suite of policy templates. NTG new Local Government Act 2019, Guidelines and Regulations proposed to be implemented by June 2020 (deferred due to COVID-19). | 4/09/2020 | P31 Dispute Resolution, Counselling, Disciplining and Dismissal, P32 Discrimination, Harassment and Bullying Policy reviewed in line with LGIA 2020 and LGA 2019 and adopted and P21 Dispute Resolution rescinded by Council at ordinary meeting 21 July 2020 (Resolution 2020/115). |

| | | | | | | | | |
|----|--|---|------------|---|--|--|------------|--|
| 12 | P08 lacks detail with respect to recruitment | Confirm in writing to inspectors that all further recruitment action will be undertaken in a more transparent and accountable manner. | Undated | Completed - letter sent to inspector 23-01-2019 | | | 4/09/2020 | P08 Human Resource Management reviewed in line with LGIA 2020 and LGA 2019 and adopted by Council at ordinary meeting 21 July 2020 (Resolution 2020/115). |
| 13 | CEO has not ensured financial and other records are properly maintained. | Council must report to inspector with respect to progress on implementing appropriate records management system. | 31/03/2019 | Record Management Review Report and associated documents received on January 25. Documents included a Records Management Framework, a Records Management Policy, introductory training presentation, a guideline for managing emails as records, a guideline for records naming conventions. A quotation to install and configure an electronic document management system was obtained in January 2018. Council chose not to proceed with this at that stage. An updated quotation has been requested, as has a second quote. A quotation to update council's IT system has also been received. Letter updating inspector sent 01/02/2019. Alternatives have been investigated and quotes obtained. Recommendation will go to council meeting on March 2019. | | Upgrades to desk-top computers, software operating systems and transfer of all electronic records to cloud-based server was undertaken in August 2019. A Records Management Framework was created but not fully implemented. CouncilWise were engaged in November 2019 to install and train staff with new financial and property management cloud-based record-keeping systems (Xero and PropertyWise). | 4/09/2020 | Migration of all financial records from MYOB to Xero was completed in June 2020. PropertyWise was installed and activated to create 2020-21 rates in July 2020 and training is ongoing. The Records Management Framework will need to be reviewed in line with new Local Government Act 2019, Guidelines and Regulations by June 2021. |
| 14 | Poor documentation on expenditure | CEO to inform inspectors that all supporting documents of council will be kept properly - where misplaced - stat dec to be provided. | Undated | Completed - letter sent to inspector 15/01/2019 | | Completed 15/01/2019 | 4/09/2020 | Completed 15/01/2019 |
| 15 | Common seal register not kept on computer and is incomplete. | Council to establish computerised common seal register containing copies (or references to copies) of all documents executed under the common seal as required by administration regulations. | 31/03/2019 | Completed - letter and copy of register sent to inspector 23/01/2019. Inspector returned with queries. Email responding to queries was sent on 1/2/19. | | Completed 01/02/2019 | 4/09/2020 | Completed 01/02/2019 |
| 16 | | | | | | | 22/12/2020 | DLGCD Request for information regarding procurement processes for expenses between \$10,000 and \$100,000. Information provided by CEO on 11/01/2021 and 29/01/2021 pending response from the Department. |

Form: Monthly Financial Reports

Table 8. Capital expenditure budget for each local authority area

By class of infrastructure, property, plant and equipment and only applies to regional local government councils.

| FOR THE PERIOD ENDING XXXX 20XX | NOTES | Regional Office | | | LA 1 | | | LA 2 | | | LA 3 | | |
|---|-------|-------------------|------------------|----------------|-------------------|------------------|----------------|-------------------|------------------|----------------|-------------------|------------------|----------------|
| | | YTD Actuals \$ | YTD Budget \$ | Variance \$ | YTD Actuals \$ | YTD Budget \$ | Variance \$ | YTD Actuals \$ | YTD Budget \$ | Variance \$ | YTD Actuals \$ | YTD Budget \$ | Variance \$ |
| Land and Buildings | | | | | | | | | | | | | |
| Infrastructure (including roads, footpaths, park furniture) | | | | | | | | | | | | | |
| Plant and Machinery | | | | | | | | | | | | | |
| Fleet | | | | | | | | | | | | | |
| Other Assets (including furniture and office equipment) | | | | | | | | | | | | | |
| Leased Land and Buildings | | | | | | | | | | | | | |
| Other Leased Assets | | | | | | | | | | | | | |
| TOTAL CAPITAL EXPENSES* | | | | | | | | | | | | | |

* Total must equal the capital expenses budget amount for the local authority area in Table 7.

CONSULTATION DRAFT



COMMUNITY GRANTS 2020-21 INFORMATION SHEET

1. PURPOSE

Council's Community Fund aims to support community projects and activities which address local needs, strengthen community relationships, build social inclusion and environmental sustainability, and enhance the well-being of Wagait Beach residents.

2. SCOPE

Applications from local community groups and individuals to deliver projects or activities which align with outcomes of the Council's Strategic Plan 2020-2025 priority areas:

- Stability
- Advocacy
- Sustainability
- Community Wellbeing

Applications for **up to \$1000** will be accepted and the funds can be used to purchase or contribute to the purchase of equipment, capital assets or contract specialist services towards the project or activity outcome. The funds cannot be used for wages or an organisations normal or ongoing administrative functions.

Three categories of Community Grants are available:

- Community Group Grants – project and activities delivered by established groups
- Community Initiative Grants – new projects or activities that benefit the whole community
- Youth Development Grants – projects or activities that support Wagait youth

3. ELIGIBILITY

The Community Fund is open to community groups and individuals that are permanent residents of Wagait Beach and can commit to completing the project by 30 November 2021.


Wagait Shire Council staff, officers, committee members and elected members and their immediate family members are ineligible to apply.

4. APPLICATION PROCESS

Applicants must complete and sign the application form on the reverse of this page and submit it to the Council office by email before **COB Monday 01 March 2021**. Applicants must be able to demonstrate in their application that the project/activity is of community benefit and that they are able to deliver the project/activity on time and on budget.

Applications will be peer assessed by a volunteer panel made up of Council staff and local residents, which will be final. **Notification of successful applications will be made by email and will publicly announced on 17 March 2021.**

Funding recipients will need to sign a funding agreement and comply with Council procurement policies and Code of Conduct. Recipients will be required to provide a funding acquittal with receipts on or before the 15 December 2021.

| | | |
|---|--|-----------------------------------|
|  | COMMUNITY GRANTS 2020-21 APPLICATION FORM | |
| | PROJECT TITLE | <i>SHADE FOR CLOPPENBURG PARK</i> |
| | PROJECT MANAGER | |
| | MANAGER EMAIL | |

5. PROJECT DESCRIPTION (what you want to do, how it will benefit the community and how you will do it; add a map or separate page if more space is needed).

6. PROJECT/ACTIVITY TEAM (please list team members if paid or volunteer)

| NAME | ROLE | CONTACT NUMBER |
|---------------------------|-------------------------------|---------------------|
| <i>Mr & Ms Wagait</i> | <i>Team Leaders</i> | <i>0412 345 678</i> |
| <i>Mr & Ms Wagait</i> | <i>Volunteer Tree Planter</i> | |
| <i>Mr & Ms Wagait</i> | <i>Volunteer Tree Planter</i> | |
| | | |

7. BUDGET (please attach quote/s from suppliers)

| PROPOSED PROJECT ITEM | SUPPLIER / SOURCE | IN-KIND SUPPORT | COST (inc GST) |
|--|----------------------------|-------------------|-------------------------|
| <i>Shade structure</i> | <i>Bunnings</i> | | <i>\$ 250.00</i> |
| <i>Tree planting</i> | | <i>Volunteers</i> | <i>\$ 0.00</i> |
| <i>Tree seedlings</i> | <i>Mungalo Nursery</i> | | <i>\$ 150.00</i> |
| <i>Hole digging</i> | <i>Marks Garden Centre</i> | | <i>\$ 200.00</i> |
| TOTAL REQUEST TO THE COMMUNITY FUND | | | <i>\$ 600.00</i> |

Office Use Only

| | | | |
|--------------------|------------------|------|----------|
| Received By | | Date | / / 2021 |
| Approved WSC CEO | | Date | / / 2021 |
| Approved Council | Resolution 2021/ | Date | / / 2021 |
| Paid to BSB/ACC | | Date | / / 2021 |
| Acquittal Accepted | | Date | / / 2021 |

Profit and Loss
WAGAIT SHIRE COUNCIL
1 Dec 2020 to 31 Dec 2020
ACCRUALS REPORT

| | Actual | Budget | Var AUD | Var % | YTD Actual | YTD Budget | Var AUD | Var % |
|---|---------------------|---------------------|---------------------|-----------------|---------------------|---------------------|----------------------|------------------|
| Income | | | | | | | | |
| Contracts, Fees & Charges | \$12,296.36 | \$9,183.00 | \$3,113.36 | 33.9035% | \$68,392.80 | \$55,098.00 | \$13,294.80 | 24.1294% |
| Miscellaneous Income | \$1,751.27 | \$16,250.00 | -\$14,498.73 | -89.223% | \$25,280.03 | \$22,500.00 | \$2,780.03 | 12.3557% |
| Operating Grant Revenue | \$23,244.08 | \$0.00 | \$23,244.08 | | \$139,464.50 | \$140,467.00 | -\$1,002.50 | -0.7137% |
| Rates Income | \$136.36 | \$144.00 | -\$7.64 | -5.3056% | \$237,040.21 | \$236,768.00 | \$272.21 | 0.115% |
| Rental Income | \$363.64 | \$933.00 | -\$569.36 | -61.0247% | \$3,938.66 | \$5,598.00 | -\$1,659.34 | -29.6417% |
| Waste Management Income | \$0.00 | \$68.00 | -\$68.00 | -100.0% | \$119,661.45 | \$119,524.00 | \$137.45 | 0.115% |
| Total Income | \$37,791.71 | \$26,578.00 | \$11,213.71 | 42.2% | \$593,777.65 | \$579,955.00 | \$13,822.65 | 2.4% |
| Gross Profit | \$37,791.71 | \$26,578.00 | \$11,213.71 | 42.1917% | \$593,777.65 | \$579,955.00 | \$13,822.65 | 2.3834% |
| Less Operating Expenses | | | | | | | | |
| Administration Expenses | \$5,127.45 | \$9,697.00 | -\$4,569.55 | -47.1233% | \$77,724.60 | \$78,577.00 | -\$852.40 | -1.0848% |
| Contracts & Material Expenses | \$142.60 | \$209.00 | -\$66.40 | -31.7703% | \$321.50 | \$1,254.00 | -\$932.50 | -74.362% |
| Elected Member Expenses | \$356.98 | \$786.00 | -\$429.02 | -54.5827% | \$1,784.90 | \$4,716.00 | -\$2,931.10 | -62.1522% |
| Employment Expenses | \$34,452.07 | \$34,268.00 | \$184.07 | 0.5371% | \$207,096.84 | \$203,108.00 | \$3,988.84 | 1.9639% |
| Projects & Activities - WSC Contributions | \$1,515.45 | \$250.00 | \$1,265.45 | 506.18% | \$2,569.96 | \$2,500.00 | \$69.96 | 2.7984% |
| Repairs & Maintenance | \$204.82 | \$2,625.00 | -\$2,420.18 | -92.1973% | \$13,163.23 | \$15,750.00 | -\$2,586.77 | -16.4239% |
| Services | \$163.83 | \$1,063.00 | -\$899.17 | -84.588% | \$3,192.71 | \$6,378.00 | -\$3,185.29 | -49.9418% |
| Vehicle & Plant Expenses | \$4,088.41 | \$4,213.00 | -\$124.59 | -2.9573% | \$13,430.30 | \$20,635.00 | -\$7,204.70 | -34.915% |
| Waste Management Expenses | \$7,637.17 | \$6,833.00 | \$804.17 | 11.7689% | \$41,178.89 | \$40,998.00 | \$180.89 | 0.4412% |
| Total Operating Expenses | \$53,688.78 | \$59,944.00 | -\$6,255.22 | -10.4% | \$360,462.93 | \$373,916.00 | -\$13,453.07 | -3.6% |
| Operating Profit | -\$15,897.07 | -\$33,366.00 | \$17,468.93 | 52.3555% | \$233,314.72 | \$206,039.00 | \$27,275.72 | 13.2381% |
| Non-operating Income | | | | | | | | |
| Special Purpose Grants | \$9,006.52 | \$0.00 | \$9,006.52 | | \$80,974.32 | \$272,370.00 | -\$191,395.68 | -70.2705% |
| Total Non-operating Income | \$9,006.52 | \$0.00 | \$9,006.52 | | \$80,974.32 | \$272,370.00 | -\$191,395.68 | -70.3% |
| Non-operating Expenses | | | | | | | | |
| Special Purpose Grant Expenses | \$9,006.52 | \$25,000.00 | -\$15,993.48 | -63.9739% | \$86,976.79 | \$147,270.00 | -\$60,293.21 | -40.9406% |
| Total Non-operating Expenses | \$9,006.52 | \$25,000.00 | -\$15,993.48 | -64.0% | \$86,976.79 | \$147,270.00 | -\$60,293.21 | -40.9% |
| Net Profit | -\$15,897.07 | -\$58,366.00 | \$42,468.93 | 72.7631% | \$227,312.25 | \$331,139.00 | -\$103,826.75 | -31.3544% |

NOTES

- 1 Dec & YTD slightly higher than budget & YTD mainly due to revenue from Jetty Management
 - 2 Dec lower than budget due to disposal of motor vehicle which occurred November but budgeted December. However YTD higher including disposal of vehicle & interest from matured investments also being higher than budget due to timing of investments maturing
 - 3 Operating Grant revenue less unexpended. Figure shown is actual total revenue used. Refer to unexpended Grants report for more detail
 - 4 Rates income is the adjustment required to transfer balances from Xero debtors to Councilwise. Slightly higher than budget due to interest & search fees
 - 5 Dec lower than budget due to no rent for Cloppenburg park or community centre & YTD also slightly lower than budget due to no income for Cloppenburg or community centre
 - 6 Dec NIL due to no bins being invoiced & YTD close to budget but may also relate to no extra bins being invoiced.
 - 7 Dec higher than budget mainly due to payment of councilwise annual subscription which has been averaged across the months. YTD slightly lower than budget, however higher costs include mobile phones, travel, valuation costs, bank charges & LGANT membership. Other admin costs lower due to timing of expenses including insurance, fees & permits etc
 - 8 Dec & YTD lower than budget. Mainly due to timing of contract work
 - 9 Dec & YTD slightly lower than budget, mainly due to Prof Dev included in budget figures
 - 10 Dec on par with budget & YTD slightly higher due to averaging across the months and previous month being 3 pay month
 - 11 Dec higher than budget & YTD close to being on par with budget, again to do with timing of costs
 - 12 Dec & YTD lower than budget, however R&M to sports ground, abulution block & office equipment higher
 - 13 Dec & YTD less than budget mainly due to timing of costs, particulary for animal management. Water & Sewerage slightly above budget
 - 14 Dec & YTD lower than budget due to timing of costs & new leasing costs incl in Sept budget going forward
 - 15 Dec & YTD marginally higher than budget
- Special Purpose Grant revenue less unexpended. Refer to Unexpended Grants report for more detail
- Special Purpose Grant Costs. Refer to unexpended Grants Sheet for more detail

Wagait Shire Council
AS AT 31st December 2020

SPECIAL PURPOSE GRANTS UNEXPENDED

| Funding Body | Project Name | Grants Current | Grants Brought forward | Total Grants | Current Expenditure 2020 | Prior expenditure | Total Expenditure | Balance | Notes |
|---------------------------------|-------------------------------|-----------------------|-------------------------------|---------------------|---------------------------------|--------------------------|--------------------------|-------------------|---------------------------------------|
| Federal Gov | R2R Roads Grant | | 125,583.00 | 125,583.00 | 0.00 | | 0.00 | 125,583.00 | |
| NT Gov | Scale 2019/20 | | 100,000.00 | 100,000.00 | 58,587.96 | | 58,587.96 | 41,412.04 | |
| Dept of Housing & Community Dev | Dog Pound | | 27,857.00 | 27,857.00 | 11,221.33 | | 11,221.33 | 16,635.67 | |
| Dept of Housing & Community Dev | Electronic Records Management | | 3,906.00 | 3,906.00 | 3,906.00 | | 3,906.00 | 0.00 | |
| Dept of Housing & Community Dev | Water Tank 5000 litre | | 7,607.00 | 7,607.00 | 3,568.18 | | 3,568.18 | 4,038.82 | |
| Dept of Housing & Community Dev | Seniors Week | 2,000.00 | | 2,000.00 | 2,000.00 | | 2,000.00 | 0.00 | |
| Asutralia Day Council | Australia Day | 3,000.00 | | 3,000.00 | 1,265.77 | | 1,265.77 | 1,734.23 | |
| Dept of Sport & Rec | RSP Stimulus Round 2 | | 4,954.00 | 4,954.00 | 1,000.00 | 3,954.00 | 4,954.00 | 0.00 | NOT in auditors financials |
| Territory Families | Youth Vibe holiday | 2,000.00 | 2,000.00 | 4,000.00 | 1,748.81 | 731.19 | 2,480.00 | 1,520.00 | Grant BFWD NOT in auditors financials |
| Territory Families | Youth week | | 2,000.00 | 2,000.00 | 1,945.08 | | 1,945.08 | 54.92 | NOT in auditors financials |
| Territory Families | Youth Vibe quick response | | 2,000.00 | 2,000.00 | 2,000.00 | | 2,000.00 | 0.00 | NOT in auditors financials |
| Totals | | 7,000.00 | 275,907.00 | 282,907.00 | 87,243.13 | | 91,928.32 | 190,978.68 | |

Less not incl in Auditors financials 10,954.00

Total Special Purpose Grants 271,953.00