



ATTACHMENTS

COUNCIL MEETING

17 October 2024

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CHIEF EXECUTIVE OFFICER ACTIVITY REPORT

JULY 2024 TO SEPTEMBER 2024

Activity for the period

- **Liaised with Australian Garnet over their future plans.**
- **Completed a Probationary Review with Manager Financial Services, Leanne Rowe.**
- **Undertook considerable budget preparation activities in conjunction with the Manager Financial Services.**
- **Met with Warrego Energy about proposed projects in the district.**
- **Met with Oakajee energy to receive an update on their renewable energy project.**
- **Attended a workshop between Council and Murchison Green Hydrogen representatives.**
- **Finalised all Annual Returns for the organisation.**
- **Undertook the annual review of Delegations.**
- **Commenced the Community Grants Program, assessed applications with the Manager Corporate Services and convened a meeting of the Community Grants Advisory Committee to make determinations.**
- **Attended eight TC Seroja repair meetings/site inspections.**
- **Attended a budget workshop with Councillors.**
- **Met twice with the Mid West Development Commission to discuss district issues.**
- **Provided five letters of support for community event/projects funding.**
- **Met with Member for Durack, Melissa Price to discuss district issues.**
- **Progressed tourism opportunities in Kalbarri with the Department of Planning, Lands and Heritage.**
- **Escalated contractual road construction issues on the Kalbarri-Ajana Road.**
- **Strategically involved with road conditions after rainfall events.**
- **Provided technical advice and knowledge to resolve wastewater issues at Port Gregory.**
- **Provided technical advice, knowledge and labour to resolve wastewater issues at 3 Rake Place, Northampton.**

- Submitted application for the Regional Precincts and Partnerships Program for the Economic Development Framework.
- Commenced a review and new grant application for the Kalbarri Multipurpose Community Centre.
- Met with MWDC and Tourism WA to discuss Kalbarri Foreshore Revitalisation project grant agreement.
- Met with Tourism WA and consultant to explore opportunities at Rainbow Jungle.
- Oversaw the employment process for multiple positions in the organisation.
- Continued with a major Council Policy review.
- Attended three Council meetings and produced a total of fifteen Agenda Reports.
- Conducted three Executive Management Team meetings.
- Met with Garnet Minerals Australia community grant committee to explore ideas and discuss future opportunities.
- Undertook a procurement process to appoint a consultant to assist with a major review of the Strategic Community Plan.
- Eleven days leave was taken during the period.

Focus for the upcoming period

- Continuing to make governance and system improvements in the organisation.
- Continued preparation for potential renewable energy projects.
- Providing oversight to the TC Seroja coastal infrastructure repair contracts.
- Kalbarri – Ajana Road construction issues.
- Oversee road program to ensure grain haulage is not significantly impacted.
- Pursue DRFAWA for disaster funding for roads.
- Complete budgeted projects.

SHIRE OF NORTHAMPTON
MONTHLY FINANCIAL REPORT
 (Containing the required statement of financial activity and statement of financial position)
For the period ended 31 August 2024

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

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SHIRE OF NORTHAMPTON
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

	Supplementary Information	24/25	YTD	31/08/2024	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		Adopted Budget Estimates (a) \$	Budget Estimates (b) \$	YTD Actual (c) \$			
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	5,407,071	5,362,903	5,389,455	26,552	0.50%	▲
Grants, subsidies and contributions	13	8,999,031	1,772,019	237,712	(1,534,307)	(86.59%)	▼
Fees and charges		1,314,913	994,646	891,574	(103,072)	(10.36%)	▼
Interest revenue		232,000	35,248	44,210	8,962	25.43%	▲
		15,953,015	8,164,816	6,562,951	(1,601,865)	(19.62%)	
Expenditure from operating activities							
Employee costs		(4,985,863)	(915,272)	(885,514)	29,758	3.25%	▲
Materials and contracts		(10,792,380)	(2,756,859)	(782,032)	1,974,827	71.63%	▲
Utility charges		(363,600)	(60,560)	(19,799)	40,761	67.31%	▲
Depreciation		(2,652,550)	(442,074)	0	442,074	100.00%	▲
Finance costs		(41,551)	(6,922)	(336)	6,586	95.15%	▲
Insurance		(250,862)	(124,774)	(124,604)	170	0.14%	▲
Other expenditure		(915,804)	(161,566)	(191,762)	(30,196)	(18.69%)	▼
		(20,002,610)	(4,468,027)	(2,004,047)	2,463,980	55.15%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,652,550	670,307	1	(670,306)	(100.00%)	▼
Amount attributable to operating activities		(1,397,045)	4,367,096	4,558,905	191,809	4.39%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	5,124,803	854,130	41,000	(813,130)	(95.20%)	▼
Proceeds from disposal of assets	6	115,500	50,000	0	(50,000)	(100.00%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		17,684	8,755	8,755	0	0.00%	
		5,257,987	912,885	49,755	(863,130)	(94.55%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,733,100)	(333,012)	(298,480)	34,532	10.37%	▲
Payments for construction of infrastructure	5	(5,763,383)	(966,374)	(362,997)	603,377	62.44%	▲
		(7,496,483)	(1,299,386)	(661,478)	637,908	49.09%	
Amount attributable to investing activities		(2,238,496)	(386,501)	(611,723)	(225,222)	(58.27%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures	11	817,987	0	0	0	0.00%	
Transfer from reserves	4	222,000	0	0	0	0.00%	
		1,039,987	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(150,463)	(8,755)	(8,755)	0	0.00%	
Transfer to reserves	4	(480,286)	0	0	0	0.00%	
		(630,749)	(8,755)	(8,755)	0	0.00%	
Amount attributable to financing activities		409,238	(8,755)	(8,755)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		3,410,687	3,410,687	3,201,847	(208,840)	(6.12%)	▼
Amount attributable to operating activities		(1,397,045)	4,367,096	4,558,905	191,809	4.39%	▲
Amount attributable to investing activities		(2,238,496)	(386,501)	(611,723)	(225,222)	(58.27%)	▼
Amount attributable to financing activities		409,238	(8,755)	(8,755)	0	0.00%	
Surplus or deficit after imposition of general rates		184,384	7,382,527	7,140,274	(242,253)	(3.28%)	▼

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF NORTHAMPTON
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2024**

	Supplementary Information	30 June 2024 \$	31 August 2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,855,126	4,207,958
Trade and other receivables		684,864	6,221,943
Other financial assets		16,353	16,353
Inventories	8	191,944	220,206
TOTAL CURRENT ASSETS		7,748,287	10,666,460
NON-CURRENT ASSETS			
Trade and other receivables		84,959	84,959
Other financial assets		360,637	351,882
Property, plant and equipment		36,379,478	36,677,958
Infrastructure		144,733,277	145,096,274
TOTAL NON-CURRENT ASSETS		181,558,351	182,211,073
TOTAL ASSETS		189,306,638	192,877,533
CURRENT LIABILITIES			
Trade and other payables	9	1,517,202	501,126
Other liabilities	12	1,096,534	1,096,534
Borrowings	11	150,463	141,708
Employee related provisions	12	794,352	794,352
TOTAL CURRENT LIABILITIES		3,558,551	2,533,720
NON-CURRENT LIABILITIES			
Borrowings	11	656,944	656,944
Employee related provisions		31,711	31,711
Other provisions		1,506,164	1,506,164
TOTAL NON-CURRENT LIABILITIES		2,194,819	2,194,819
TOTAL LIABILITIES		5,753,370	4,728,539
NET ASSETS		183,553,268	188,148,994
EQUITY			
Retained surplus		90,693,923	95,295,298
Reserve accounts	4	1,686,554	1,686,554
Revaluation surplus		91,171,470	91,171,470
TOTAL EQUITY		183,551,947	188,153,322

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 27 September 2024

SHIRE OF NORTHAMPTON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Actual	Year to Date
		Opening 1 July 2024	as at 30 June 2024	31 August 2024
		\$	\$	\$
Current assets				
Cash and cash equivalents	3	6,855,126	6,855,126	4,207,958
Trade and other receivables		593,028	684,864	6,221,943
Other financial assets		17,684	16,353	16,353
Inventories	8	191,944	191,944	220,206
		<u>7,657,782</u>	<u>7,748,287</u>	<u>10,666,460</u>
Less: current liabilities				
Trade and other payables	9	(1,266,323)	(1,517,202)	(501,126)
Other liabilities	12	(1,096,534)	(1,096,534)	(1,096,534)
Borrowings	11	(150,463)	(150,463)	(141,708)
Employee related provisions	12	(744,555)	(794,352)	(794,352)
		<u>(3,257,875)</u>	<u>(3,558,551)</u>	<u>(2,533,720)</u>
Net current assets		4,399,907	4,189,736	8,132,740
Less: Total adjustments to net current assets	Note 2(c)	(1,001,051)	(987,889)	(996,644)
Closing funding surplus / (deficit)		3,398,856	3,201,847	7,136,096

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities	Adopted Budget	YTD	YTD
		Actual (a)	Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	0	(19,855)
Less: Movement in liabilities associated with restricted cash			37,599
Less: Fair value adjustments to financial assets at amortised cost		0	(4,045)
Add: Loss on asset disposals	6	0	214,534
Add: Depreciation		2,652,550	442,074
Total non-cash amounts excluded from operating activities		2,652,550	670,307

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2024	Closing 30 June 2024
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	4	(1,686,554)	(1,686,554)
Less: Financial assets at amortised cost - self supporting loans	8	(17,684)	(16,353)
- Land held for resale		(180,000)	(180,000)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings	11	150,463	150,463
- Current portion of employee benefit provisions		732,724	744,555
Total adjustments to net current assets	Note 2(a)	(1,001,051)	(987,889)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF NORTHAMPTON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$10,000 or 0.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	26,552	0.50%	▲
Interim Rates			
Grants, subsidies and contributions	(1,534,307)	(86.59%)	▼
Timing in receiving grants.			
Fees and charges	(103,072)	(10.36%)	▼
Timing will reconcile.			
Interest revenue	8,962	25.43%	▲
Timing/Cash in bank.			
Expenditure from operating activities			
Employee costs	29,758	3.25%	▲
Timing, Vacant positions advertising in August.			
Materials and contracts	1,974,827	71.63%	▲
Timing as works progress.			
Utility charges	40,761	67.31%	▲
Timing.			
Depreciation	442,074	100.00%	▲
Depreciation for July and August not run, pending Assets settling.			
Finance costs	6,586	95.15%	▲
Timing will reconcile.			
Insurance	170	0.14%	▲
Timing. Insurance paid Sept/Oct.			
Other expenditure	(30,196)	(18.69%)	▼
Timing will reconcile.			
Non-cash amounts excluded from operating activities	(670,306)	(100.00%)	▼
Depreciation for July and August not run, pending Assets settling.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(813,130)	(95.20%)	▼
Timing as funds are received.			
Proceeds from disposal of assets	(50,000)	(100.00%)	▼
Timing, no asset disposal.			
Outflows from investing activities			
Payments for property, plant and equipment	34,532	10.37%	▲
Timing.			
Payments for construction of infrastructure	603,377	62.44%	▲
Timing.			
Surplus or deficit at the start of the financial year	(208,840)	(6.12%)	▼
Variance budget c/f position.			
Surplus or deficit after imposition of general rates	(242,253)	(3.28%)	▼
Due to variances described above/timing.			

SHIRE OF NORTHAMPTON
SUPPLEMENTARY INFORMATION
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SHIRE OF NORTHAMPTON
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.41 M	\$3.41 M	\$3.20 M	(\$0.21 M)
Closing	\$0.18 M	\$7.38 M	\$7.14 M	(\$0.24 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$4.21 M	59.9%
Restricted Cash	\$1.69 M	40.1%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.50 M	
0 to 30 Days	\$0.05 M	78.0%
Over 30 Days		22.0%
Over 90 Days		(0.1%)

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.93 M	5.6%
Trade Receivable	\$0.93 M	
Over 30 Days		96.4%
Over 90 Days		82.7%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.40 M)	\$4.37 M	\$4.56 M	\$0.19 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$5.39 M	
YTD Budget	\$5.36 M	0.5%

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.24 M	
YTD Budget	\$1.76 M	(86.5%)

Refer to 13 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.89 M	
YTD Budget	\$0.99 M	(10.4%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.24 M)	(\$0.39 M)	(\$0.61 M)	(\$0.23 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.12 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.36 M	
Adopted Budget	\$5.76 M	(93.7%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.04 M	
Adopted Budget	\$5.12 M	(99.2%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.41 M	(\$0.01 M)	(\$0.01 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.80 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$1.69 M
Interest earned	\$0.00 M

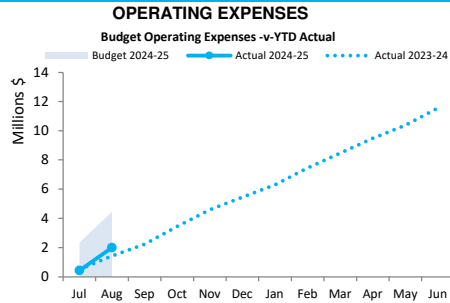
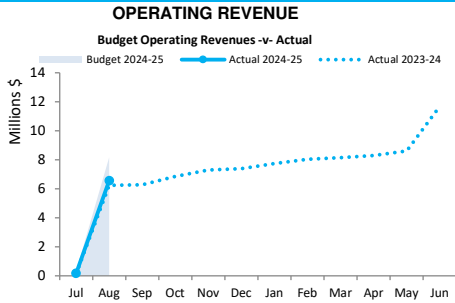
Refer to 4 - Cash Reserves

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

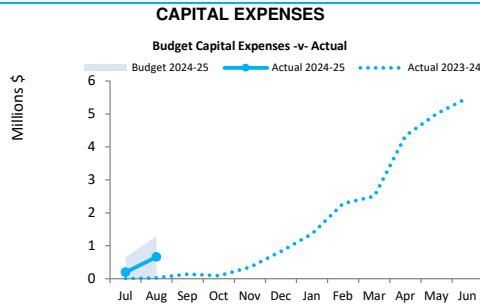
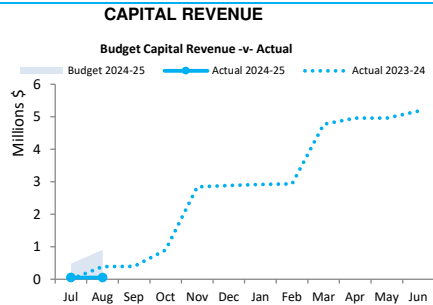
**SHIRE OF NORTHAMPTON
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

2 KEY INFORMATION - GRAPHICAL

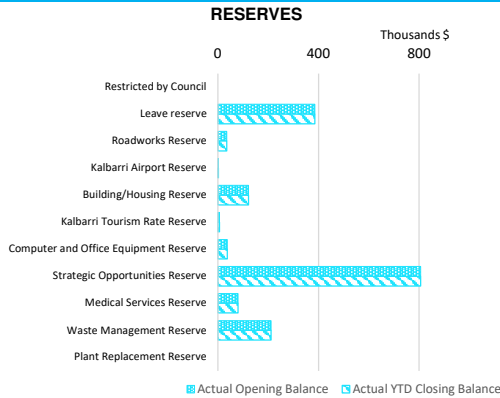
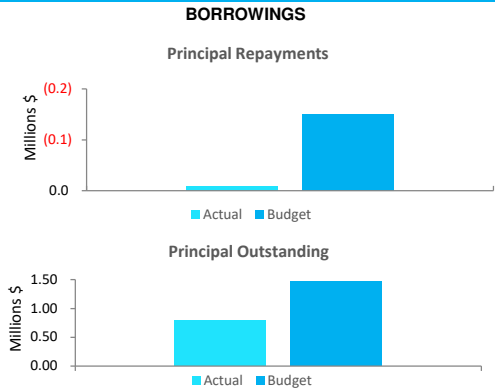
OPERATING ACTIVITIES



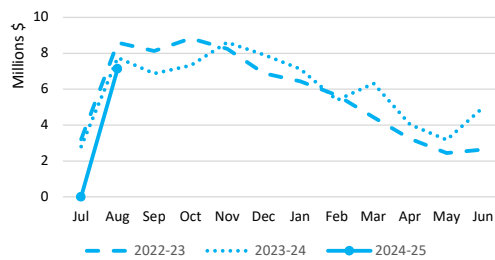
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF NORTHAMPTON
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash Deposits	Municipal	2,520,355	0.00	2,520,355	0	NAB		At call
Petty Cash	Cash on Hand	1,050	0.00	1,050	0			
Investment	Reserves	1	1,686,553	1,686,554	0	NAB		
Total		2,521,406	1,686,553	4,207,959	0			
Comprising								
Cash and cash equivalents		2,521,406	1,686,553	4,207,959	0			
		2,521,406	1,686,553	4,207,959	0			

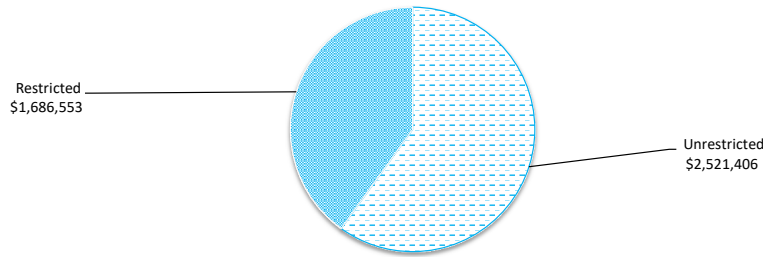
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other as



SHIRE OF NORTHAMPTON
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers In	Transfers	YTD
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	(+)	Out (-)	Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	385,199	5,700	0	0	390,899	385,199	0	0	0	385,199
Roadworks Reserve	35,809	530	0	0	36,339	35,809	0	0	0	35,809
Kalbarri Airport Reserve	2,282	200	10,000	0	12,482	2,282	0	0	0	2,282
Building/Housing Reserve	121,455	1,000	20,000	(77,000)	65,455	121,455	0	0	0	121,455
Kalbarri Tourism Rate Reserve	6,975	0	0	0	6,975	6,975	0	0	0	6,975
Computer and Office Equipment	37,772	560	0	0	38,332	37,772	0	0	0	37,772
Strategic Opportunities Reserve	805,957	9,000	0	(120,000)	694,957	805,957	0	0	0	805,957
Medical Services Reserve	80,017	2,000	104,996	(25,000)	162,013	80,017	0	0	0	80,017
Waste Management Reserve	211,088	6,300	0	0	217,388	211,088	0	0	0	211,088
Plant Replacement Reserve	0	320,000	0	0	320,000	0	0	0	0	0
	1,686,554	345,290	134,996	(222,000)	1,944,840	1,686,554	0	0	0	1,686,554

SHIRE OF NORTHAMPTON
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,103,600	185,598	298,480	112,882
Furniture and Equipment	72,000	12,000	0	(12,000)
Plant and equipment	557,500	135,414	0	(135,414)
Acquisition of property, plant and equipment	1,733,100	333,012	298,480	(34,532)
Infrastructure - Roads	5,225,989	870,986	362,997	(507,989)
Infrastructure - Footpaths & Carparks	247,949	41,318	0	(41,318)
Infrastructure - Parks & Ovals	220,445	42,570	0	(42,570)
Infrastructure - Airport	9,000	1,500	0	(1,500)
Infrastructure - Water & Sewer Reticulation	60,000	10,000	0	(10,000)
Acquisition of infrastructure	5,763,383	966,374	362,997	(603,377)
Total capital acquisitions	7,496,483	1,299,386	661,478	(637,908)
Capital Acquisitions Funded By:				
Capital grants and contributions	5,124,803	854,130	41,000	(813,130)
Borrowings	817,987	0	0	0
Other (disposals & C/Fwd)	115,500	50,000	0	(50,000)
Reserve accounts				
Building/Housing Reserve	77,000		0	0
Strategic Opportunities Reserve	120,000		0	0
Medical Services Reserve	25,000		0	0
Contribution - operations	1,216,193	395,256	620,478	225,222
Capital funding total	7,496,483	1,299,386	661,478	(637,908)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

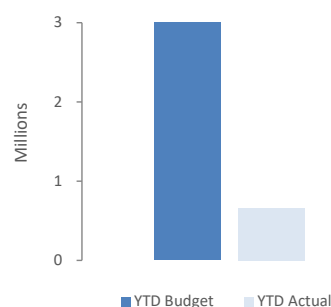
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



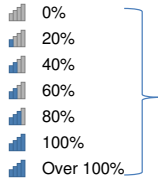
SHIRE OF NORTHAMPTON
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted			Variance
	Budget	YTD Budget	YTD Actual	(Under)/Over
	\$	\$	\$	\$
CEO Vehicle	100,000	33,332	0	33,332
Council Chamber Aircon	72,000	12,000	0	12,000
Modula Housing/Rake PI	973,600	162,266	298,480	-136,214
Port Gregory Toilet Block (relocation) slab, plumbing	35,000	0	0	0
Whiting Pool stairs/walkway	55,000	9,166	0	9,166
Kalbarri Oval Fencing	130,445	21,738	0	21,738
Matt Burrell Roof Replacement	45,000	15,000	0	15,000
Horrocks Tank North (50,000lt)	35,000	11,666	0	11,666
Road Construction	5,225,989	870,986	362,997	507,989
Footpath/Carpark Construction	247,949	41,318	0	41,318
Tip Truck (Kalb Rubbish)	302,500	50,416	0	50,416
4WD Ute MPG	155,000	51,666	0	51,666
Nton Depot Stephen St Fencing	50,000	8,332	0	8,332
Kalbarri Airport Tiedowns	9,000	1,500	0	1,500
Port Gregory Tank (Midway)	60,000	10,000	0	10,000
	7,496,483	1,299,386	661,478	637,908

**SHIRE OF NORTHAMPTON
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
Plant and equipment										
41800	CEO Toyota Prado (P314)	50,000	50,000	0	0			0	0	
41760	Tip Truck (Kalb Rubbish P273)	20,000	20,000	0	0			0	0	
41735	John Deere Mower P253	8,000	8,000	0	0			0	0	
41792	Toyota Fortuna P306	30,000	30,000	0	0			0	0	
41739	Mazda BT50 P259	5,000	5,000	0	0			0	0	
41757	Dmax Space Cab P270	2,500	2,500	0	0			0	0	
		115,500	115,500	0	0	0	0	0	0	

