



WEST DALY
Regional Council

AGENDA

FINANCE COMMITTEE MEETING

20 April 2016 AT 9.00am

DARWIN

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Glenda Teede
Chief Executive Officer

WEST DALY REGIONAL COUNCIL
Agenda for Finance Committee Meeting 20th April 2016

AGENDA
FINANCE COMMITTEE MEETING
TO BE HELD AT THE COUNCILBIZ OFFICE DARWIN
ON 20th April 2016
COMMENCING AT 9.00am

Mayor of the West Daly Regional Council Harold Wilson declared the meeting open at 9.00am and welcomed all in attendance.

1 PERSONS PRESENT

FINANCE COMMITTEE MEMBERS PRESENT

Mayor	Harold Wilson
Deputy Mayor	Andrew Brown

STAFF PRESENT

Chief Executive Officer	Glenda Teede
Senior Financial Consultant	Ramesh Pudasaini

GUESTS INVITED

Department of local Government and Community Services	N/A
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2 APOLOGIES AND LEAVE OF ABSENCE

Applicant:	N/A
Disclosure of Interest:	N/A
Date:	20 th April 2016
Author:	Chief Executive Officer, Glenda Teede

SUMMARY

This report is to table, for Council's record, any apologies and requests for leave of absence received from Finance Committee Members for the Finance Committee Meeting held 3rd March 2016.

COMMENT

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

VOTING REQUIREMENT

Simple majority

RECOMMENDATION

THAT the Finance Committee receive and notes apologies and grants a leave of absence for the Finance Committee Meeting held 20th April 2016.

3 CONFIRMATION OF PREVIOUS MINUTES

Applicant:	Senior Financial Consultant
Location/Address:	Darwin
Date:	20 th April 2016
Author:	Ramesh Pudasaini
Attachments:	Copy of Minutes will be tabled at the meeting

BACKGROUND

The Finance Committee last met on 3rd March 2016.

RECOMMENDATION

THAT the Finance Committee receive and note the minutes of the Finance Committee Meeting held on 3rd March 2016.

4 FINANCE REPORTS

Applicant:	Senior Financial Consultant
Location/Address:	Darwin
Date:	20 th April 2016
Author:	Ramesh Pudasaini

SUMMARY

As part of the monthly reporting procedures the finance report is submitted to the Finance Committee of the Council.

Attached are:

- (a) Minutes Finance Committee Meeting 3rd March 2016
- (b) Financial Overview
- (c) Trial Balance

RECOMMENDATION:

THAT Finance Committee receives and notes the finance report for the period 1 March - 31 March 2016.

5 NEXT MEETING

The next Finance Committee Meeting of West Daly Regional Council will be held at CouncilBIZ Boardroom, Darwin on 22nd June 2016.





WEST DALY
Regional Council

MINUTES

FINANCE COMMITTEE MEETING

3 March 2016

**COUNCILBIZ BOARDROOM,
DARWIN**



WEST DALY REGIONAL COUNCIL

Minutes for Finance Committee Meeting 3 March 2016

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WEST DALY REGIONAL COUNCIL Minutes for Finance Committee Meeting 3 March 2016

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A handwritten signature in black ink, appearing to read "Glenda Teede".

Glenda Teede
Chief Executive Officer



WEST DALY REGIONAL COUNCIL

Minutes for Finance Committee Meeting 3 March 2016

MINUTES
FINANCE COMMITTEE MEETING
TO BE HELD AT THE COUNCILBIZ BOARDROOM, DARWIN-
ON 3 March 2016
COMMENCING AT 9am

Mayor of the West Daly Regional Council Harold Wilson declared the meeting open at 9:00am and welcomed all in attendance.

1 PERSONS PRESENT

FINANCE COMMITTEE MEMBERS PRESENT

Mayor	Harold Wilson
Deputy Mayor	Andrew Brown

STAFF PRESENT

Chief Executive Officer	Glenda Teede
Finance Manager	Clem Barratt
Personal Assistant to CEO	Kelli Reinke

GUESTS

<u>CouncilBIZ</u> Senior Financial Officer	Ramesh Pudasaini
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2 APOLOGIES AND LEAVE OF ABSENCE

SUMMARY

This report is to table, for Council's record, any apologies and requests for leave of absence received from Finance Committee Members for the Finance Committee Meeting held 3 March 2016.

MOTION:

THAT the Finance Committee notes that there are no apologies or leave of absence for the Finance Committee Meeting held 3 March 2016.

Moved: Clr Brown

Seconded: Clr Wilson

3 CONFIRMATION OF PREVIOUS MINUTES

BACKGROUND

The Finance Committee last met on 18th January 2016.

MOTION:

THAT the Finance Committee accepts the minutes of the Finance Committee Meeting 18 January 2016 as true and correct record.

Moved: Clr Brown

Seconded: Clr Wilson

4 FINANCE REPORT

Clem Barratt, Finance Manager spoke to the report by providing an overview of the current financial position and:

- a) Payments register to 31 January 2016
- b) Cash and Investments Table at 31 January 2016
- c) Restricted Funds Table at 31 January 2016
- d) Community Activity Table to 31 January 2016
- e) Profit & Loss to 31 January 2016

General discussions were held around the current financial position.

MOTION:

THAT Finance Committee receives and notes the Finance Report for to 31 January 2016.

Moved: Clr Brown

Seconded: Clr Wilson

Clr Brown left the meeting at 9:54am

Clr Brown returned to the meeting at 9:59am

GENERAL BUSINESS

5 GENERAL BUSINESS

5.1 SECTION 19 – PAYMENT OF LEASE

SUMMARY

Council is currently accruing lease payments on all section 19s pending Ministerial approval. Lease payments will be backdated to 1 July 2014. This has been classified as a contingent liability for Council.

Residential lease payments / year = \$7,000

Commercial lease payments / year = \$10,000



WEST DALY REGIONAL COUNCIL Minutes for Finance Committee Meeting 3 March 2016

General discussion took place around the approach to be adopted to ensure the accrued funds are recognised as an expense as opposed to a contingent liability.

MOTION:

THAT the Finance Committee would like an update at the next Finance Committee Meeting as to the options available to Council on the accrual of lease payments.

Moved: Cllr Wilson

Seconded: Cllr Brown

Mayor Wilson left the meeting at 10:10am

Mayor Wilson returned to the meeting at 10:13am

6 NEXT MEETING

The next Finance Committee Meeting of West Daly Regional Council will be held on Wednesday, 20 April 2016 at the CouncilBIZ Boardroom, Darwin.

The Chair closed the meeting at 10:30am.

Purpose

To provide financial information for the month of March 2016 by providing information on issues related to cash ratio, cash and bank balance, income and expenses of Core and Agency funded programs, variance analysis and information on large debtors and creditors.

Background

In conjunction with WDRC, CouncilBiz is responsible for preparing the council's budget and overseeing all accounting procedures including accounts payable, accounts receivable and rates receivable, cash and bank administration, procurement, grants supervision, budget monitoring and all other necessary functions to run day to day financial activities of the council.

Financial Overview

<u>Financial Snapshot</u>	Mar-16	Feb-16	Variance	
Current Assets				
Cash & Bank	4,666,030	4,855,808	(189,778)	Decreased
Receivable	222,006	281,547	(59,541)	Decreased
Current Liabilities				
Staff Liability	394,726	390,024	4,702	Increased
Trade & Other Liability	362,368	326,334	36,034	Increased

<u>Non Current Assets</u>	Fair Value	Acc. Dep	Net Value
Buildings	20,586,588	2,238,283	18,348,305
Road Infrastructures	3,377,270	801,469	2,575,801
Plant & Equipment	1,379,119	569,179	809,940
Structures	425,441	79,009	346,432
Furniture & Fittings	85,213	13,215	71,998
Motor Vehicle	1,039,242	421,047	618,195
Site Improvements	1,621,431	352,088	1,269,343

<u>Financial Snapshot</u>	Mar-16	Monthly Average	Feb-16	Monthly Average	Variance	
Income	12,661,057	1,406,784	12,161,828	1,520,229	499,229	Increased
Expenses						
Expenses - Staff	4,349,550	483,283	3,640,448	455,056	709,102	Increased
Expenses - Councillors	194,713	21,635	155,710	19,464	39,003	Increased
Expenses - Others	5,915,458	657,273	5,630,104	703,763	285,354	Increased

Cash and Investment

	Mar-16	Feb-16	Variance
Cash & Bank	4,666,030	4,855,808	(189,778)

Cash on hand at the end of March 2016 was \$4,666,030 and is the equivalent of 4.85 months cash capacity based on average year to date payments of \$961k to suppliers, councillors and employees (excluding depreciation of \$200k per month).

Out of total cash & bank, \$1.7m has been deposited in short term deposit for higher interest rate.

Current Ratio

The current ratio identifies the Council's ability to meet short term financial obligation.

Current Ratio - March 2016

1.12

Current Assets		Current Liabilities	
Cash & Bank	4,666,030	Payables - Trades	91,290
Receivable	192,097	Payables - Others	132,687
Prepayments	29,909	Payable Funding Agency	138,391
Less:		Add:	
Staff Liability	394,726	Unspent Tied Grants (Agency & Core)	3,066,128
		Commitment Amounts	579,944
	4,493,310		4,008,440

Current Ratio - Feb 2016

1.19

Current Assets		Current Liabilities	
Cash & Bank	4,855,809	Payables - Trades	48,852
Receivable	224,175	Payables - Others	277,482
Prepayments	57,372	Grants Received in Advance	-
Less:		Add:	
Staff Liability	390,024	Unspent Tied Grants (Agency & Core)	3,113,913
		Commitment Amounts	560,588
	4,747,332		4,000,835

Note: While calculating current ratio; unspent grant, commitment amount and grant received in advance has been add back as liability.

Receivables / Debtors

Total receivable amount at the month end of March 2016 is \$222k.

Receivable	Mar-16	Feb-16
Receivables P & R Rates	41,909	51,268
Receivables Trade	128,394	130,410
Accrued Income	4,264	2,177
Inventory - Fuel	31,217	32,412
Receivables Others	28,002	49,597
Prepayments General	29,909	57,372
Doubtful Debts Provision	(41,689)	(41,689)
Total	222,006	281,547

Doubtful Debts Provision figure is provided by external Auditors.

Prepayment General is related to Insurance prepayment.

Accrued Income is related to Interest Income and receivable others related to Insurance claim.

Trade Debtors Age Analysis

The table below compares aged analysis of current, 30 days, 60 days and 90 days for the month of March 2016.

Trade Debtor's Account - Age Analysis	Mar-16	Feb-16
Current	15,190	(3,116)
Over 30 days	17,939	18,701
Over 60 days	11,236	51,365
Over 90 days	84,029	63,190
Total	128,394	130,140

Creditors / Payables

As at end of March 2016, total payable amount outstanding is \$757k, the detail break down is listed below;

Payables	Mar-16	Feb-16
Payables - Employees (Leave Provision)	394,726	390,024
Payables - Trades	91,290	48,852
Payables - Others	132,687	139,091
Payables - Funding Agency (Grants)	138,391	138,391
Total	757,094	716,358

Payable Employees figure is made of provision for Annual Leave (\$213k) and Long Service Leave (\$182k). Payable others are made of; PAYG - \$100k, GST – \$5k, Audit fees provision is \$19k.

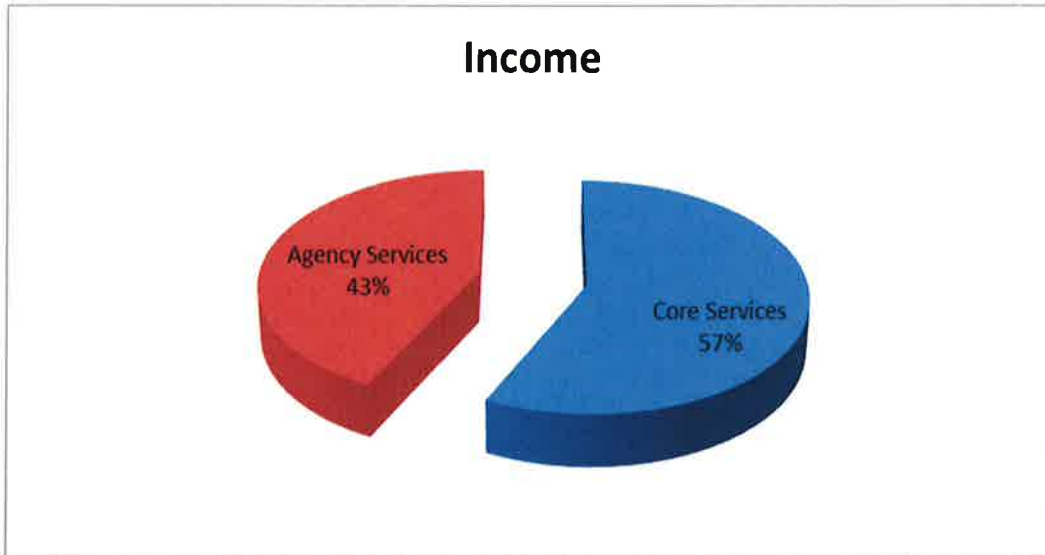
The table below compares aged analysis of current, 30 days, 60 days and 90 days for the month of March 2016.

Creditor's Account - Age Analysis	Mar-16	Feb-16
Current	89,077	658
Over 30 days	2,213	0
Over 60 days	0	0
Over 90 days	0	0
Total	91,290	658

Summary of Revenue & Expenditure

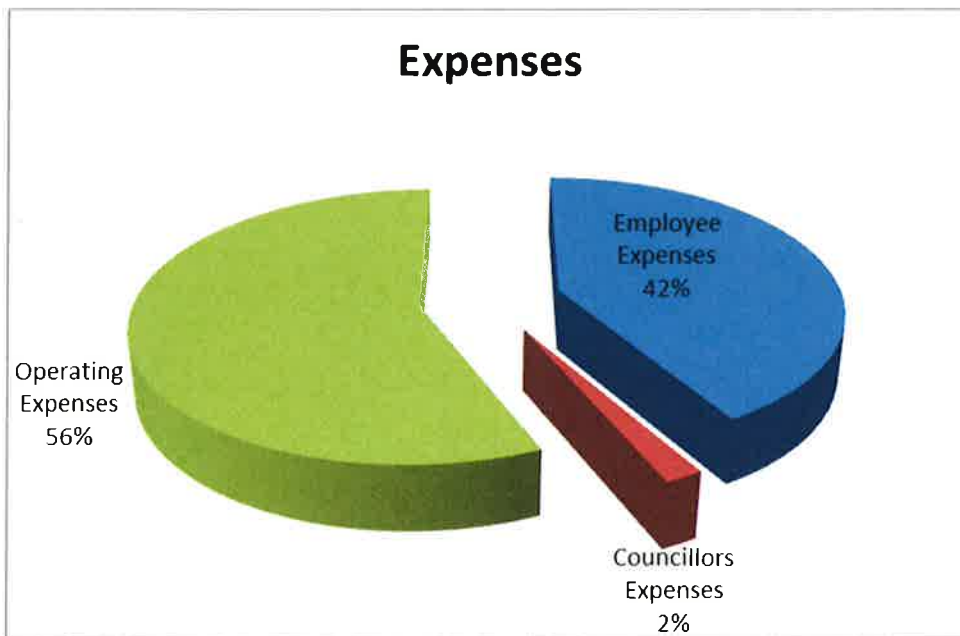
Income

Council received \$12.66m in revenue. Within income, untied income is \$4.1m and tied income is \$8.54m, while categorising as Council and Agency Income, Core (Council) revenue is \$7.2m, Agency revenue is \$5.4m.



Expenses

Council spent \$10.46 YTD to March 2016.



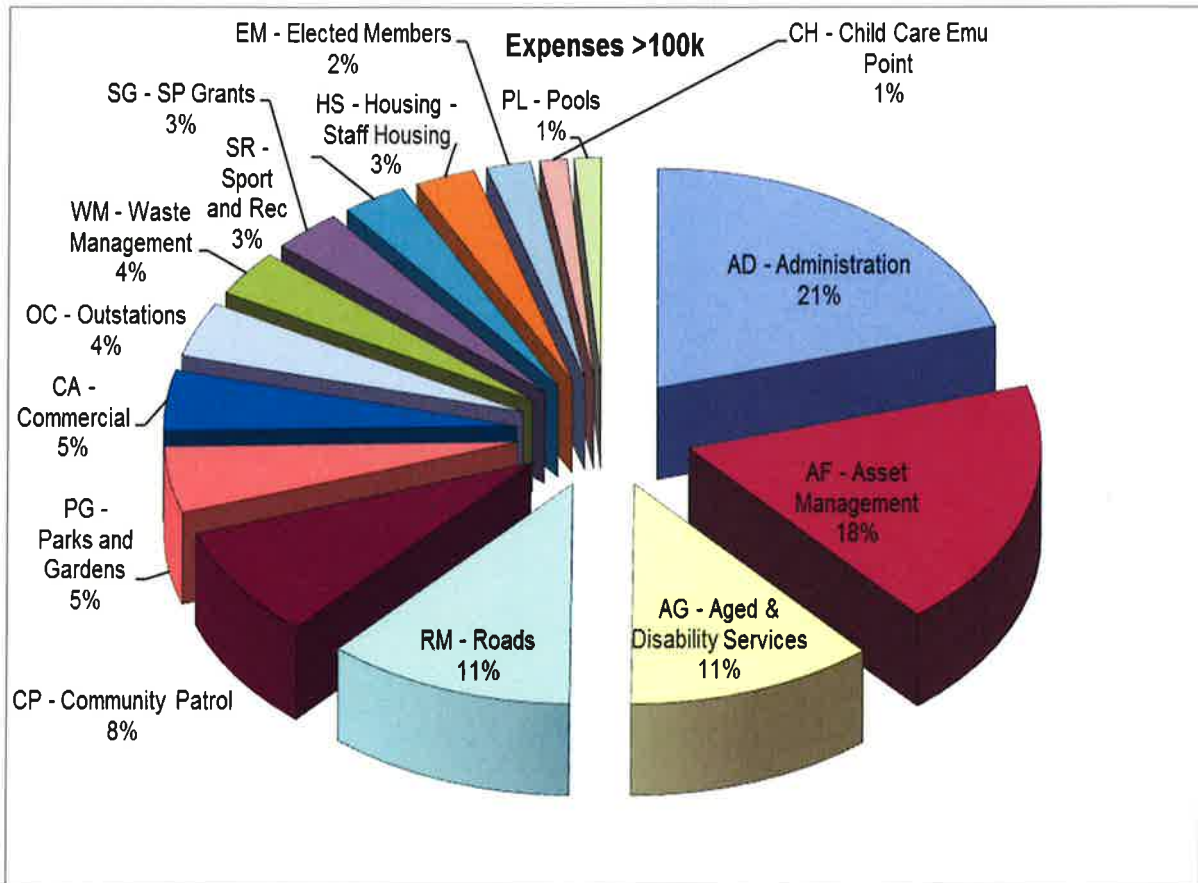
Employee Expenses	Councillors Expenses	Operating Expenses	Total Expenses
3,285,407	133,112	4,959,055	8,377,574

Within expenses, Untied Expenditure is \$5.6m and Tied Expenditure is \$4.9m

While categorising as Council and Agency expenditure, Core / Council expense is \$7.5m and agency expense is \$3m.

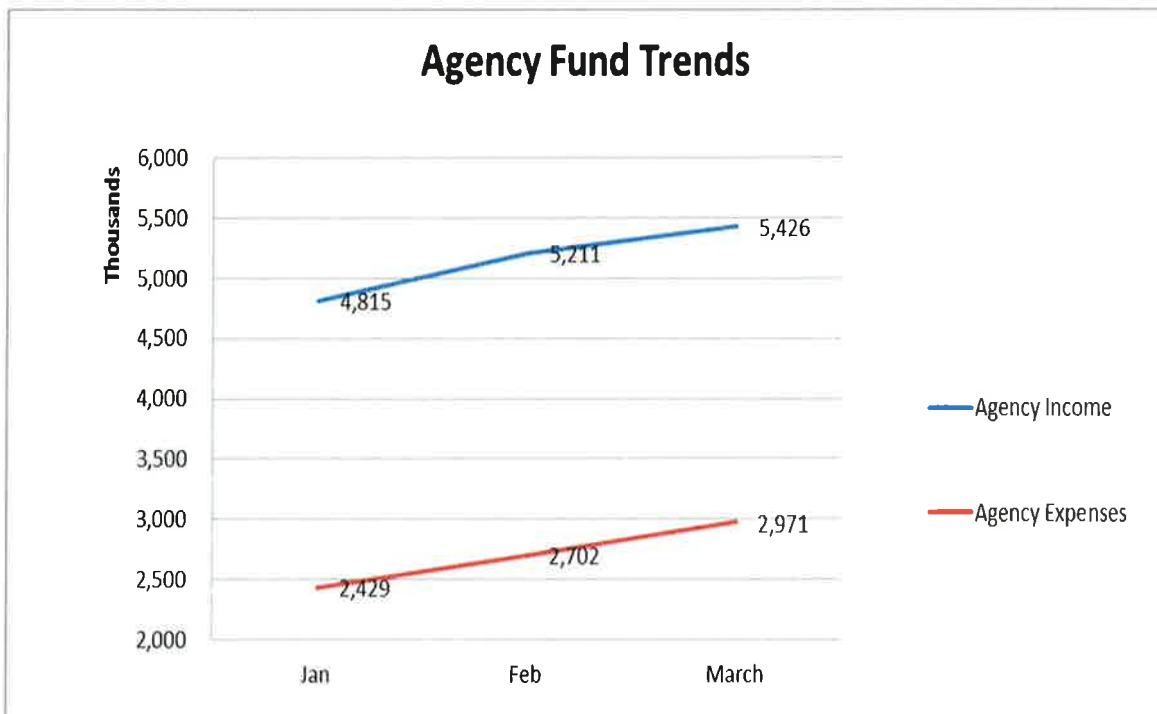
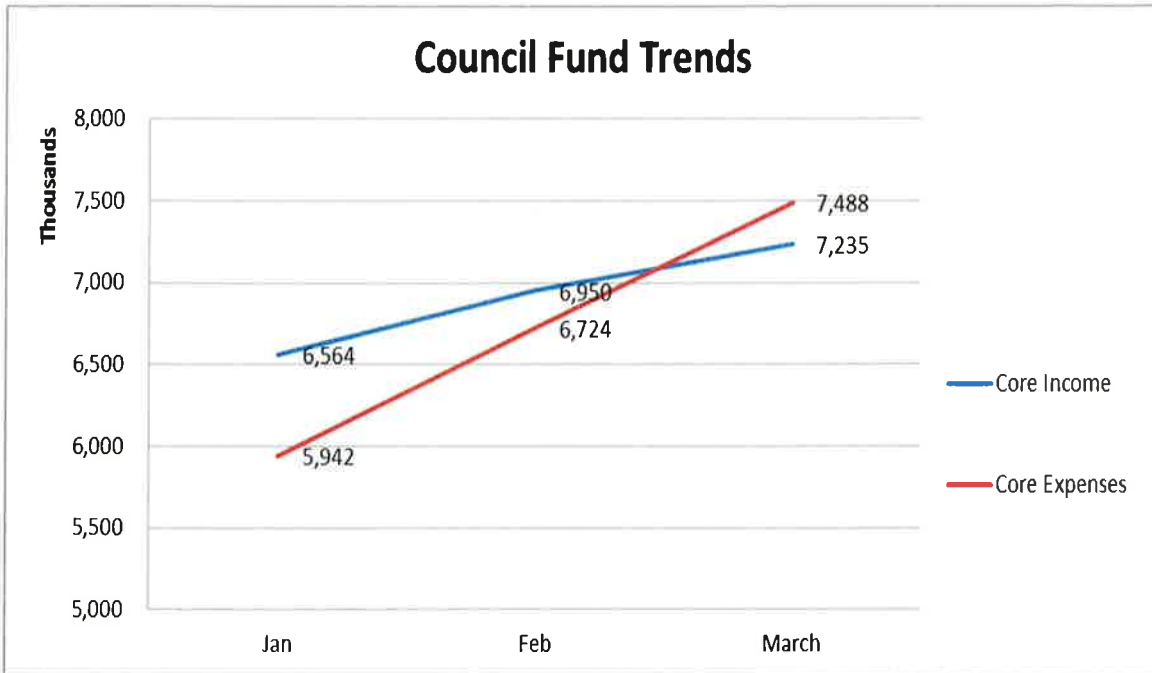
Core or Untied expenses included the unfunded expenditure of depreciation of \$1.8m

Program wise Expenses

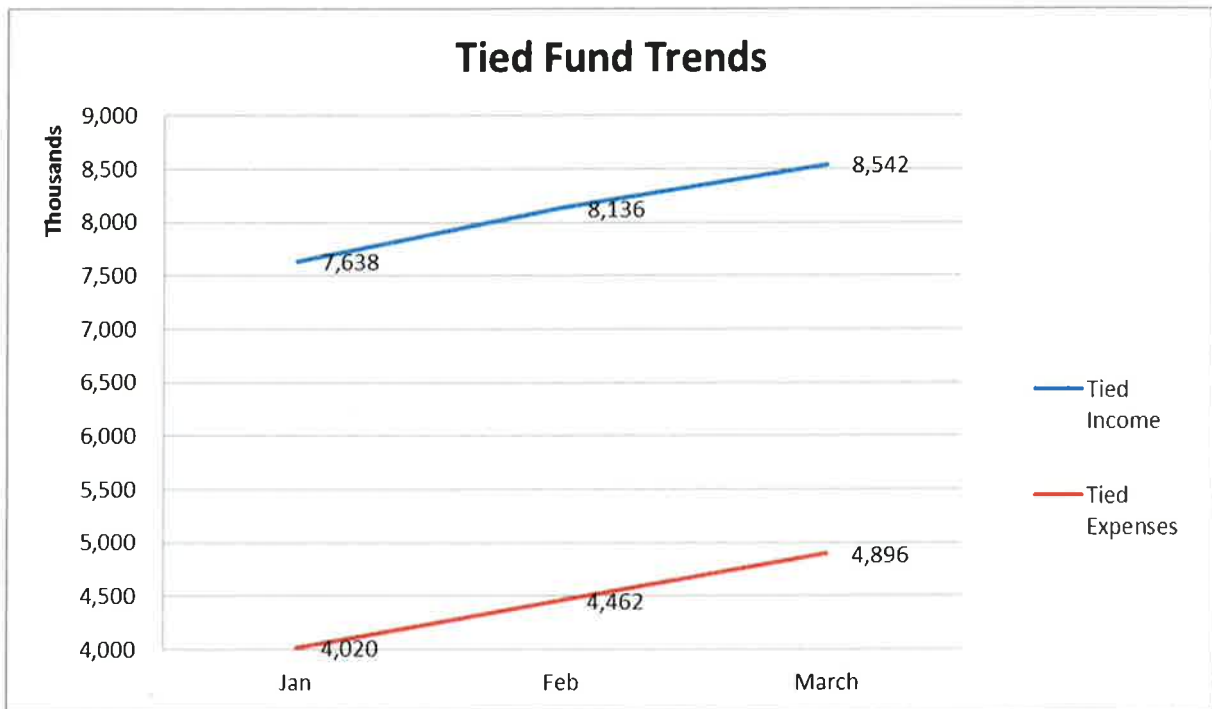
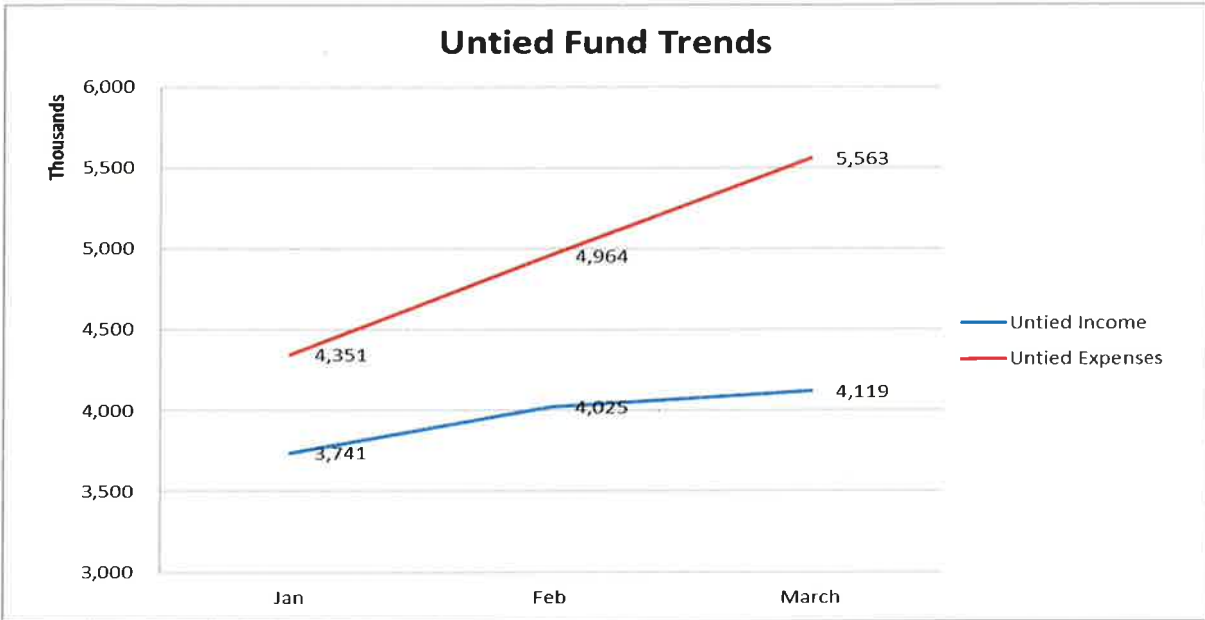


Income Vs Expenses

Program Description	Total Actual Income	Total Actual Expenses	Total Budgeted Income	Total Budgeted Expenses
Council Funds	7,234,780	7,488,226	6,301,397	6,350,765
Agency Funds	5,426,277	2,971,495	3,511,595	3,312,223
Fund Total	12,661,057	10,459,721	9,812,992	9,662,988



Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance	Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
Untied Fund							
	Council	4,118,719	4,316,233	(197,514)	5,555,168	4,468,849	1,086,319
	Agency	0	4,500	(4,500)	8,288	0	8,288
Sub Total		4,118,719	4,320,733		5,563,456	4,468,849	
Tied Fund							
	Council	3,116,061	1,985,164	1,130,897	1,933,058	1,881,916	51,142
	Agency	5,426,277	3,507,095	1,919,182	2,963,207	3,312,223	(349,016)
Sub Total		8,542,338	5,492,259		4,896,265	5,194,139	
Total		12,661,057	9,812,992		10,459,721	9,662,988	



Actual Vs Budget - Core

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance	Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
Council Funds							
Tied							
AD	Administration	212,309	524,003	311,694	112,120	175,038	(62,918)
AF	Asset Managemen	0	0	0	31,052	0	31,052
CA	Commercial Arra	0	0	0	71,977	47,331	24,646
CM	Cemeteries	0	0	0	5,371	3,881	1,490
CR	Community Progr	4,998	0	(4,998)	0	0	0
HS	Housing - Staff	58,398	0	(58,398)	77,041	26,241	50,800
LA	Local Authoriti	816,544	424,137	(392,407)	90,035	466,542	(376,507)
PG	Parks and Garde	0	0	0	109,089	55,902	53,187
PL	Pools	0	37,502	37,502	32,186	8,937	23,249
RC	Street Cleaning	0	0	0	24,560	15,226	9,334
RM	Roads	829,000	552,362	(276,638)	906,646	590,550	316,096
SG	Special Purpose	919,609	424,660	(494,949)	321,032	424,654	(103,622)
WM	Waste Managemen	275,204	22,500	(252,704)	147,753	67,614	80,139
WS	Work Health and	0	0	0	4,198	0	4,198
	Council funds tied sub-total	3,116,061	1,985,164	(1,130,897)	1,933,058	1,881,916	51,142

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance	Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
Council Funds							
Untied							
AD	Administration	2,008,500	2,696,481	687,981	1,940,633	1,946,426	(5,793)
AF	Asset Managemen	0	0	0	1,395,740	0	1,395,740
BS	Balance Sheet	0	0	0	406,094	0	406,094
CA	Commercial Arra	634,753	584,110	(50,643)	373,411	462,075	(88,665)
CE	Chief Executive	0	0	0	67,535	80,629	(13,094)
CM	Cemeteries	0	0	0	8,344	10,247	(1,903)
EM	Elected Members	0	0	0	204,090	239,899	(35,809)
HS	Housing - Staff	18,324	16,311	(2,013)	201,244	331,193	(129,949)
IN	Infrastructure	0	0	0	4,996	0	4,996
LA	Local Authoriti	0	79,904	79,904	852	0	852
PG	Parks and Garde	26,152	167,637	141,485	379,488	482,588	(103,100)
PL	Pools	18,182	18,748	566	92,899	120,200	(27,301)
RC	Street Cleaning	0	0	0	37,788	29,195	8,593
RM	Roads	1,032,084	453,878	(578,206)	235,249	415,686	(180,437)
SG	Special Purpose	0	0	0	584	0	584
WM	Waste Managemen	380,724	299,164	(81,560)	191,956	350,711	(158,755)
WS	Work Health and	0	0	0	14,264	0	14,264
	Council funds untied sub-tot	4,118,719	4,316,233	197,514	5,555,168	4,468,849	1,086,319

Actual Vs Budget - Agency

Fund Source/ Program	Program Description	Total Actual Income	Total Budgeted Income	Income Variance	Total Actual Expenses	Total Budgeted Expenses	Expenses Variance
Agency Funds							
Tied							
AG	Aged & Disabili	1,966,577	1,415,450	(551,127)	1,135,956	1,194,740	(58,784)
CH	Child Care Emu	127,398	125,765	(1,633)	126,405	125,762	643
CP	Community Patro	1,449,139	949,136	(500,003)	831,195	949,121	(117,926)
LI	Libraries	157,008	86,144	(70,864)	57,512	86,150	(28,638)
MB	Media and Broad	62,837	154,555	91,718	64,812	154,554	(89,742)
OC	Outstations and	1,250,641	454,657	(795,984)	406,294	454,648	(48,354)
SR	Sport and Rec	373,408	290,519	(82,890)	293,189	316,386	(23,197)
VC	Vacation Care	31,268	30,869	(399)	43,368	30,863	12,505
WO	Women's Resourc	0	0	0	(106)	0	(106)
YS	Youth Services	8,000	0	(8,000)	4,584	0	4,584
	Agency funds tied sub-total	5,426,277	3,507,095	(1,919,182)	2,963,207	3,312,223	(349,016)

Conclusion

The financial report for the period shows that WDRC has met its financial obligations for the period.

Bank Balance – \$1.7m is in short term deposit with earning interest of 2.6%

Accounts Payable and Accounts Receivable are both regularly monitored for timely payment and collection.

The cash ratio continues to decline, as expected, dropping from 1.19 to 1.12. This reflects that income is mainly received in advance from grants and quarterly rates payments.

Core and United expenditure has exceeded Income; expenditure has included unfunded depreciation of \$1.8m. If we excluded depreciation from expenditure, expenditure is with in budget and with in income limit.

West Daly Regional Council

Trial Balance

As at 31st March 2016



Description	Balances 31st March 2016
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Balance Sheet

Current Assets

11110 - Cash at Bank Operational	46,766
11130 - Cash at Bank High Interest Savings	2,863,818
11140 - Cash at Bank (TCU)	2,500
11210 - Petty Cash- Cash on Hand	2,946
12110 - Cash Investments Fixed Term Deposit -1	1,750,000
13110 - Receivables P&R Rates General	18,951
13140 - Receivables P&R Waste Collection General	22,958
13210 - Receivables CONTROL ACCOUNT	128,394
13220 - Receivables (Contra) Doubtful Debts Provision	(41,689)
13230 - Receivables Accrued Income	4,264
13240 - Receivables GST PAID	24,494
13280 - Receivable Others	28,002
14120 - Inventory Fuel and Oil General	31,217
15100 - Prepayments General	29,909

Total Current Assets	4,912,530
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Non Current Assets

36210 - Acquisition of Buildings	20,586,588
36220 - Accumulated Depreciation of Buildings	(2,238,283)
36310 - Acquisition of Road Infrastructure	3,377,270
36320 - Accumulated Depreciation of Road Infrastructure	(801,469)
36410 - Acquisition of Plant & Equipment	1,378,921
36420 - Accumulated Depreciation of Plant & Equipment	(569,179)
36510 - Acquisition of Structures	425,441
36520 - Accumulated Depreciation of Structures	(79,009)
36610 - Acquisition of Furniture, Fittings & Office Equip	85,213
36620 - Accum Depreciation of Furniture, Fittings & Office	(13,215)
36710 - Acquisition of Motor Vehicles	1,039,244
36720 - Accumulated Depreciation of Motor Vehicles	(421,047)
36810 - Acquisition of Site Improvements	1,621,431
36820 - Accumulated Depreciation of Site Improvements	(352,088)
37410 - WIP Plant & Equipment - Additions Current year	198
37710 - WIP Motor Vehicles - Additions Current year	(2)

Total Non Current Assets	24,040,012
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TOTAL ASSETS	28,952,542
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Current Liabilities

22210 - Payables CONTROL ACCOUNT	(91,290)
22230 - Payables PAYG WITHHELD	(100,105)
22240 - Payables GST COLLECTED	(29,129)

West Daly Regional Council

Trial Balance

As at 31st March 2016



WEST DALY
Regional Council

Description	Balances 31st March 2016
22280 - Payables Others	(48,186)
22285 - CBA CC - Glenda Teede 836094	(1,330)
22289 - CBA CC - C Barratt 1058292	168
23120 - Current Provisions Employees Annual Leave	(212,780)
23130 - Current Provisions Employees Long Service Leav	(7,650)
23131 - Current Provisions Time Off in Lieu	2,728
23150 - Current Provision - Audit Fees	(19,483)
23910 - Unexpended Grants to be Repaid	(138,391)
26220 - Outstation Sub Ledger Control Account	24,879
27140 - Workers Compensation Clearing	13,277
Total Current Liabilities	(607,292)
Non Current Liabilities	
43130 - Non-Current Provision Employee Long Service Le	(174,296)
Total Non Current Liabilities	(174,296)
TOTAL LIABILITIES	(781,588)
NET ASSETS	28,170,955
Equity	
51110 - Accumulated Surplus Deficit	(28,625,492)
51200 - Unexpended Grant Received	2,656,518
Total Equity	(25,968,974)
TOTAL EQUITY	(25,968,974)
Income & Expenditure	
Income	
61110 - Garbage General	(337,279)
61115 - Waste Dump Fees	(39,600)
61130 - Agency Income	(19,085)
61140 - Council Rates	(372,586)
61160 - Rent Employee Housing	(18,324)
61170 - Rent and Leases Property	(70,643)
61180 - Fuel Rebate Income	(8,390)
61200 - Hire of Council Assets	(23,342)
61210 - Interest Received - Cash at Bank	(64,864)
61900 - Rates and Fees CLEARING	(5)
62100 - NTG - SPG Operational Grants	(3,924,084)
62110 - NT Operational Grants (distributed through NT DL	(350,000)
62200 - Aust Gov - SPG Operational Grants	(3,282,821)

West Daly Regional Council

Trial Balance

As at 31st March 2016



WEST DALY
Regional Council

Description	Balances 31st March 2016
62210 - Aust Gov - SPG Capital Grants	(829,000)
62400 - Grant Income Other	(12,366)
62500 - Income - Contribution	(26,010)
63100 - Period Contracts - Airports	(274,102)
63110 - Period Contracts Other	(131,030)
63200 - Commercial Services Income	(136,836)
63300 - Fuel Sales - Diesel / ULP (to 3rd party customers)	(12,390)
63400 - Insurance Claims	(7,286)
63500 - Other Current Income	(34,163)
67160 - Profit / Loss on Disposal of Motor Vehicles	(5,454)
68920 - Internal Fund - Transfer In (Cr)	(19,973)
68921 - Internal Fund - Transfer out (Dr)	19,973
68940 - Grant Income Opening Balance Brought Forward	(2,681,397)
TOTAL REVENUE	(12,661,056)

Expenditure

71110 - Employee Salary Normal	2,822,930
71120 - Employee Salary Overtime	110,711
71130 - Employee Salary Allowances	364,335
71140 - Employee Salary Sick Leave	63,931
71150 - Employee Salary Other Leave	28,604
71170 - Employee Workers Compensation	53,597
71210 - Employee Travel Allowance - Meals and Incidentals	37,696
71220 - Employee Travel Allowance - Mileage	132
71230 - Employee Accommodation	27,981
71240 - Employee Fares - Air/Road	23,786
71250 - Employee Taxi/Hire Car Fares	1,142
71410 - Employee Superannuation	330,588
71510 - Employee Salary Accrued Annual Leave	347,928
71520 - Employee Salary Accrued Long Service Leave	(25,736)
71531 - Employee Salary Accrued TOIL	7,423
71540 - Employee Uniforms	4,830
71550 - Employee Personal Protective Equipment	134
71560 - Recruitment & Relocation	115,557
71570 - Employee Training (Mandatory)	9,979
71571 - Employee Travel & Accom (Training Only)	14,204
71575 - Employee Screening and License Checks	850
71600 - Employee Amenities	8,948
71601 - Outsourced Services	15,524
72100 - Councillors Electoral Allowances	144,473
72110 - Councillors Extra Meeting Allowances	3,559
72210 - Councillors Travel Allowance - Meals and Incidentals	8,480
72230 - Councillors Accommodation	7,297
72240 - Councillors - Fares Air / Road	15,380
73110 - Accounting Fees	9,760

West Daly Regional Council

Trial Balance

As at 31st March 2016



Description	Balances 31st March 2016
73115 - Administration Fees	1,325
73120 - Advertising	5,767
73125 - Calling of tenders & quotes, analysis, evaln & awa	5,562
73126 - Veterinary expenses	7,524
73130 - Audit Expenses (external)	66,044
73140 - Levy, Fees and Charges	13,260
73150 - Cleaning Products and Contractors	6,958
73160 - Conferences, Seminars and Ceremonies	1,224
73180 - Audit and Risk Committee	2,996
73200 - Consulting Fees	145,810
73230 - Utilities - Electricity	100,704
73240 - Utilities - Water & Sewerage	132,170
73250 - Gas Industrial/Medical/Heating Etc Purposes NO1	63
73260 - Hire of Plant, Equipment and Motor Vehicles	9,801
73270 - Legal Fees	73,209
73290 - Licences and Registrations - MV & PE	42,896
73295 - Licences & Registration - Other than MV and PE	(18)
73321 - Health and Safety Expenses	24,391
73326 - Festival misc - Inc. prizes, equip hire, judges,coac	1,935
73330 - Catering - Council, Committees, Seminars	1,285
73332 - Consumable Items	92,289
73343 - Operating Leases Office Equipment	11,285
73344 - Operating Leases Property	32,460
73350 - Printing, Postage (stamps) & Stationery	27,464
73400 - Subscriptions and Memberships	18,720
73420 - Accommodation (not employees or councillors)	1,260
73422 - Meal and Incidentals (not employees or councillor	31
73425 - Taxi/Hire Car/Bus/Coach Fares (not employees o	1,974
73430 - Airfares (not employees or councillors)	17,806
73440 - Training and Development (not employees or cou	3,099
73450 - Street Light Maintenance	163
73460 - Street Light Electricity Payments	4,024
73511 - Freight Expenses	68,814
73531 - Fuel Diesel /ULP	138,475
73540 - Insurance Premiums	203,683
73800 - Contractor Materials and Labour	722,275
73830 - Repairs & Maintenance Plant (Small Plant Items)	37,482
73833 - Repairs & Maintenance MV & PE	106,779
73834 - Repairs & Maintenance Roads	856,507
73835 - Repairs & Maintenance Airstrips	27,741
73836 - Repairs & Maintenance Buildings	164,492
73841 - Contractors Electrical	61,957
73842 - Contractors Plumbing/Gas	29,501
73843 - Contractors Carpentry	65,933
73846 - Contractors Painting & Tiling	4,100
74110 - Depreciation - Building	948,346

West Daly Regional Council

Trial Balance

As at 31st March 2016



WEST DALY
Regional Council

Description	Balances 31st March 2016
74120 - Depreciation - Road Infrastructure	322,077
74130 - Depreciation - Plant & Equipment	173,188
74140 - Depreciation - Structures	37,765
74150 - Depreciation - Furniture, Fittings & Office Equip	12,002
74160 - Depreciation - Motor Vehicles	163,430
74170 - Depreciation - Site Improvements	145,982
74330 - Asset Write Off - Plant & Equipment	3,300
74360 - Asset Write Off - Motor Vehicles	22,300
74600 - ICT - Phone/Fax/Internet	74,852
74610 - ICT Satellite Telephone	30,257
74620 - ICT Mobile/ Modem Telephone	28,316
74630 - ICT - Consultants / Service Providers	298,313
74640 - ICT Software	13,922
74650 - ICT Hardware < \$5,000	10,389
74700 - Torches and Batteries	562
74740 - Materials Roadbase/Gravel	126,043
74750 - Materials Sand/Cement/Premix	691
74760 - Materials - Furniture & Office Equipment	69,239
74770 - Materials - Tools	5,777
74780 - Materials Minor Assets < \$5,000	60,540
74790 - Sports Equipment - Inc Uniforms, trophys etc	3,658
79000 - Small Balances Written Off	3
79020 - Committee Sitting Fees	1,126
79060 - Interest Taxation Liabilities	1,088
79080 - Write Off Expenses (Other than Assets)	11,311
TOTAL EXPENDITURE	10,459,721