



# Coomalie Community Government Council

## Annual Report

2018/2019



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## A message from the President

I am pleased to present the annual report for 2018/19 for the Coomalie Community Government Council covering our achievements for the year.

The current Council members have been working together for the past two years with the assistance of the professional and dedicated staff at Council to review and improve services within the Coomalie Shire.

Our Chief Executive Officer, Paul McInerney has been with us for over two years and is working closely with Council on exploring options of boundary expansion to ensure Council's long-term sustainability.

Council was again successful in obtaining funds to seal the final two kilometres of Coach Road in conjunction with our "Roads to Recovery" grant and a Council contribution. The project will commence in July 2019. This is a major development project that Council has undertaken over the past five years and congratulations to the team and H&K Earthmoving for all their hard work thus far in sealing Cheeney Road, Milton Road and Coach Road.

Other major grants and projects carried out this year were Special Purpose Grants of \$130,000 to upgrade public toilets, \$45,000 to remove asbestos from Council assets, \$56,000 to upgrade the sports courts in Batchelor and Adelaide River, \$86,000 to upgrade all streetlighting to LED, \$228,000 in flood damage repairs to roads from the Monsoonal Trough in January 2018, \$65,000 to assist in the merger proposal with Belyuen and \$40,000 to upgrade the Bush Cemetery toilets. Funds of \$300,000 to install transportable buildings and electricity at the Batchelor and Adelaide River waste transfer stations, and \$110,000 to install solar at the Council Depot and pool were received with works to be completed next financial year. The Department of Sport and Recreation funded \$45,000 towards employing a Sport and Recreation Officer and the Department of Arts and Museums funded the community libraries \$49,243. The Anzac Day Dawn Service was again supported by the Northern Territory Government for \$7,000 and from RAAF Base Tindal 452 Squadron.

Many of these projects would not be able to be completed within Council's existing budget without the successful grant funding Council apply for and receive. Council is very appreciative of the work that goes into applying for these grants and to the organisations and Departments that offer the funding.

Council received approximately \$1,094,000 in Federal Assistance Grants and Northern Territory Operational Subsidies this year. About 40% of Council's operational revenue this year is from rates and charges, 54% from operational and capital grants, and 6% from other revenue and investment income. Council is still heavily reliant on grant funding each year to renew assets and improve community infrastructure.

The Batchelor Waste Facility continued the opening hours from 6am to 6pm Thursday to Monday and Council experienced an improved service and extension of the life of the facility. Adelaide River Waste Facility has been partially fenced and commenced reduced opening hours in April with further reductions in the new financial year. Both waste facilities will continue to be a high priority for Council to manage effectively for future years.

Council is still awaiting a decision from the Northern Territory Government and the release of the document Batchelor Airstrip Master Plan from The Department of Transport.

Council's goal is to prosper as a viable, sustainable, and responsible local government entity now and into the future. Rates and charges for 2018/19 were increased 1% in line with a lower CPI. This year has seen the highest overdue rates and charges balance for over 5 years. It is a sign of the economic times we are facing. If you are facing financial difficulty in paying your rates, please contact the Council office for alternative payment arrangements.

Council held several community events during the year, including Territory Day, Seniors Month, Community Recognition Awards, Remembrance Day, Seniors Christmas Lunch, School Holiday Programs, Australia Day, the Bombing of Darwin and Anzac Day.

Council continued working with the Belyuen Community Government Council in developing a ministerial brief to join both Councils together. Consistent effort by both Council's and meetings with the Department continued during the year to clarify the brief and financial arrangements required. Both Council's maintain their view that a strong rural based Council is essential for the sustainable delivery of local government governance and services into the future. It has always been acknowledged that there is a need for an expanded rural based Council in the North West Areas.

I would like to personally thank my fellow Councillors, Christian McElwee, Sharon Beswick, Deborah Moyle, Sue Bulmer and Max Corliss for their consistent attendance and hard work in driving Council priorities. Special thanks to Max Corliss our Vice President who steps in to relieve in the President position as required when I am away.

I would like to express my sincere gratitude to the Council team, and the many volunteers that assist Council with the various community events we hold during the year. Without the dedication of the volunteers in our community we would have difficulty delivering such high standard events in our community. There are many members in our community whose tireless efforts ensure several events are successfully held in our Shire.

Andrew Turner

President



Australia Day Awards Ceremony – January 2019

# A message from the Chief Executive Officer

It is with pleasure I present my annual report for the 2018/19 year of operations for the Coomalie Community Government Council.

## Governance

The Elected Members of the Council elected in September 2017 for a 4-year term were:

Cr Andrew Turner (President)	Coomalie Rural Ward
Cr Max Corliss (Vice President)	Adelaide River Ward
Cr Sue Bulmer	Coomalie Rural Ward
Cr Sharon Beswick	Adelaide River Ward
Cr Deborah Moyle	Batchelor Township Ward
Cr Christian McElwee	Batchelor Township Ward

## Council meetings

Ordinary General Meetings are held by Council and set down for the third Tuesday of each month.

Council on occasions may call Special Council meetings for specific purposes or urgent business requiring a decision.

Council workshops are also held from time to time as required. These are a non-decision making gathering and allow for Councillors to discuss specific topics that may become an agenda item in the future; or to receive information and discussion with third parties.

On the 19<sup>th</sup> March 2019 Council held its Ordinary General Meeting at the Adelaide River School Community Library. Prior to the meeting a workshop/community forum was conducted for anyone from the Adelaide River Community to attend. Specific items discussed from the Workshop Agenda were – Changes required at the Adelaide River Waste Facility to assist in progressing action arising from the NTEPA Officer Direction notice received in November 2018; Proposed Merger process for Coomalie Council, Belyuen Council including Litchfield National Park; Budget 2019/20 – Commencement of process towards long term plans, Annual Plans, Budget and Rates.

## Potential merger proposal for Coomalie and Belyuen Councils including Litchfield National Park

In the last year significant effort in Councillors and particularly Staff time has continued towards the proposal development by Coomalie and Belyuen Councils towards a longer term sustainable regional Council model.

History of this most recent merger initiative began in September 2017 at the Council elections where Belyuen Council was able to form a democratically elected Council for the first time in 10 years (the Council had been in administration during this time).

A meeting occurred just after the elections with the acting Executive Director, Local Government Division, Department Housing and Community Development, and Lee Williams paved the way for opening discussions between both Councils to explore the potential to join, merge or amalgamate.

The Coomalie Council had been a party for many years to discussions with Councils in the North West Top End region and could see this as a beginning step towards a strong rural sustainable Council. Previous attempts at the larger scale Shire had not proceeded for a variety of reasons and interests.

Both Councils agreed to form a Combined Working Group of 3 Councillors each and with CEO's acting in support.

The first meeting was held in December 2017 and have been held regularly throughout 2017/18 and 2018/19 to build a proposal for consideration by both Councils and the Minister of Local Government, Housing and Community Development.

The NT Government had provided Coomalie Council with an initial \$100,000 Building Capacity Grant at the commencement of the process to assist Coomalie in building the base administration staff to allow for the proposal to be investigated. As Coomalie Councils core full time administration employees is 2 persons (including the CEO) supplemented by part time staff, this funding was vital in providing the basic capacity to take on the lead workload on behalf of the two Councils. Without this funding and support staff Council could not have progressed the proposal effectively whilst still trying to maintain the Coomalie workload. A further grant was received for \$65,000 to continue the work in 2018/19. These funds have been used frugally to ensure core operational administration can be maintained and support provided by key staff to the proposal development.

The funding did also allow for the Finance Manager to be utilised as well as an Executive Projects Officer to work part time on the merger proposal organisation chart development and starting up evidence-based costings. All staff in management or administration/operational roles have been required to assist at various stages of the last six to 12 months in the moving forward of the proposal and I am grateful for their positiveness and support. With the uncertainty of the merger proposal this has restricted a normal longer-term view in relation to length of staff contracts from CEO level through to all staff renewal processes.

In February 2019 the two Councils agreed on the final draft proposal and that prior to submitting the final brief to the Minister that a separate pre-briefing be held with the Executive Director and 4 staff from the Department of Local Government Housing and Community Development. This meeting occurred in April and work continued in clarification of consolidated financial information with the Department. At the 30<sup>th</sup> June 2019 this work was continuing, and the Councils remain eager to present the proposal to the Minister for Local Government Housing and Community Development and seek the opinion of the NT Government in support for the proposed merger. Coomalie Council require this in-principle support which would then allow for last stage consultation to commence with Coomalie residents and ratepayers.

## Staff

During the year there were a significant number of relief positions requiring recruitment and appointment. Three positions were required to have placements as required by parenting leave arrangements. Council was fortunate to gain three persons in these roles that were committed to learning their roles quickly and assisting with the base workflow. Council workload was extremely high throughout the 2018/19 year as it was dealing with new IT systems, compliance reviews, waste management at Adelaide River and merger proposal finalisation on top of usual base workload. I can only commend the core administration staff who took on extra workloads and enabled progress across all functions of Council but particularly administration. This will continue throughout 2019/20.

The Senior Management Staff of Council at 30<sup>th</sup> June 2019 are:

Chief Executive Officer	Paul McInerney
Finance Manager	Melissa Kerr (PT 2 days)
Relief Senior Administration Officer	Jasmine Douglas (PT 4 days)
Operations Manager	Robert Bright

Relief staff were appointed to fill the following roles for periods of the year:

Relief Operations Supervisor	Candice Rowlands
Relief Senior Administration Officer	Jasmine Douglas
Relief Community Recreation Officer	Stacie Selwood

Casual field staff appointed during the year	Peter Morgan
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## Finance

In September 2018 Council received Commissioners and staff of the Northern Territory Grants Commission. This visit was extremely important where the Commission explained current methodology for the vital Financial Assistance Grants Program to Councils in the NT and distribution of funding. Discussion points in the meeting were population details, roads and local government services managed by Council. Council raised its hardship and legacy issues with fragmented roads, paper roads and pre incorporation planning decisions with subdivisions as well as legacy waste sites before the Council came into existence in 1991.

Council's Finance Manager Melissa Kerr provided valuable work on a part-time contractual basis as needed. Her local government experience and sound financial management capabilities coupled with her grant writing ability is of great value to Council and she again provided excellent leadership and support to the administration of Council and its professional financial management. This also involved in conjunction with finance and administration staff from February 2019 the installation and integration of the Propertywise and Xero IT systems. This was required to replace Council's aging inhouse servers and move to a cloud-based system that was affordable and fit for purpose. The Finance Manager role has been vital to supporting the development of the merger proposal between Coomalie and Belyuen Councils in the last eighteen months.

Council increased its rates by 1.00% in line with CPI. This was acceptable as the previous 5-year rates strategy of the previous Council was concluded in 2017/18. Council will through its work with the Coomalie and Belyuen Council Asset Due Diligence (July 2019) report be able to more reliably assess its asset renewal requirements and allow it to develop a future medium-term rate model that enables Council to maintain the assets it has ownership or operational control of.

The rates and charges received in 2018/19 were \$1.3 million. This represents 40% of Council's normal recurrent funding which is in the order of \$3.2 million. Council also received non-recurrent grants of \$0.5 million.

Council could not operate without the support of Federal Government and Northern Territory Government grants. Council welcomes and appreciates the continued support by both governments to provide funds to Local Government. Without these grants Council would find it very difficult to continue operating.

The Commonwealth Government provides the following recurrent grants to Council:

Federal Assistance Grant (General Purpose and Roads)	\$509,867
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Council also receives the following annual grants from the Northern Territory Government:

Operational Subsidy	\$584,629
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Community Recreation Officer Support	\$ 45,000
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Community Library Subsidy	\$ 49,243
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### **Monsoonal Rain Flood Event January through to March 2018 and Disaster Relief funding 2018/19**

Council was fortunate to received NDRRA (Natural Disaster Relief Recovery Arrangement) funding of \$228,000 towards repairing a few roads and verges damaged in the monsoonal rain event of January to March 2018. The works have continued throughout the year with Councils period contractor and will be completed early in the 2019/20 financial year.



Sports Expo at Batchelor Markets – May 2019

### Community Volunteers and Groups

The Council holds two key community recognition events.

Firstly, the Australia Day awards were presented by the President, Andrew Turner at a Big Breakfast conducted at the Batchelor Area School. An estimated 80 people attended and after a hearty breakfast were then able to recognise the following recipients the 2019 Australia Day awards:

Citizen of the Year – Stephen Noble

Volunteer of the Year – Bruce Garnett – St Johns

Community Event of the Year – Batchelor Primary Health Care Centre – Senior’s Christmas Party

Young Citizen of the Year – Izzabella Simmonds

The second event held in October 2018 was for the general recognition of our volunteers in the community. The Council acknowledges the vital role the following volunteers play in their unpaid role making a difference in the lives of others.

Max Corliss, Ros Jones, Darryl Butler, Kane & Emma Douglas, Robbie and Linda Douglas, Kasey Ryan, Nikki White, Jan Jewell COTA, Myra Skinner, Derek Scanlan, James Wright & Denise Grecian Wright, Emma & Jeremy Preston, Trevor Sullivan and Margaret Bassett wildlife rescue, Ruth McMartin, Mark Shirley - Rum Jungle Bowls Club, Miss Lyla Wills, Prue King, Carolyn Bilston, Richard Luxton, Fred Byrnes, Vic Fox, George Watts, & Phil Webb (BART), Angus McClymont, Karen & Colin Malin, Jan Hills - Batchelor Museum, Trevor Horman, Merlene Wilkinson - Adelaide River Railway Markets, Neil MacDonald, Anne Hein & Adelaide River FERG Team, Steve Austin, James Barnes, Jurg Bronniman & Batchelor FERG Team, Lucinda Hooper - Waler Horse Society NT, The Rosella Festival and the Adelaide River Markets.



## Advocacy

Council has continued with lobbying case definition in the following areas:

- Coomalie Planning Concepts and Land Use Objectives Plan – ongoing lobby to have the plan updated and modernised
- Batchelor Airport Master plan announced by Northern Territory Government
- Northern Territory Peak Sporting Bodies roundtable concept was initiated by Council and extremely well supported by key peak bodies to assist in rejuvenating the sporting culture and opportunities for youth through to older citizens and attraction of sport coordinators from within the Coomalie community

This culminated in a major Sports Expo in conjunction with the Batchelor Markets on Sunday May 12<sup>th</sup>. This was a come and try day across a wide variety of sports from Gymnastics NT, AFL NT, Rugby NT, NRL NT, Cricket NT, Softball NT and Tennis NT. Swimming has continued to be strongly supported by Royal Life Saving NT.

It is hoped that more programs can be brought by the sports groups in conjunction with the Batchelor and Adelaide River Schools and importantly encourage local volunteer sport coordinators to provide for short seasons of 4-6 weeks of sports for young residents. The enthusiasm and willingness brought to the roundtable was exemplary and is acknowledged by Council.



Adelaide River Library Lounge at the Adelaide River Show – June 2019

## **Regional Cooperation**

Council is a member of the Local Government Association NT (LGANT) and the Top End Regional Organisation of Councils (TOPROC). These groups play a vital role in bringing forward on a collaborative basis to the attention of the Northern Territory and Commonwealth Governments the specific issues in common that Councils share.

Major topics that have continued to be addressed this year include:

- Strategic Plan review and direction for TOPROC including unincorporated lands in the Northern Territory
- Consistency of By-Laws across Top End Councils
- Emergency Waste Facility need for the Top End as demonstrated by Cyclone Marcus

In recent times Council has affiliated with the Big Rivers Waste Management Working Group and the Arafura Regional Roads Committee.

## **Big Rivers Waste Management Group**

Council in late 2018 affiliated with the Big Rivers Waste Management Group based out of Katherine. (Membership of this Group is Katherine Town Council, Roper Gulf Regional Council, Victoria Daly Regional Council, West Daly Regional Council and Coomalie Community Government Council)

This was vital for Council in assisting with access to their Waste Management Coordinator and expertise in assisting with the development of an Operational Plan for the Adelaide River Waste Site. The Operational Plan was required urgently as a future management plan for the Adelaide River site and in complying with an NTEPA Authorised Officer Direction Council received on the 1<sup>st</sup> November 2018 for improved control and management of the site.

Significant work with the Waste Management Coordinator helped develop the Plan and Council commenced in early 2019 with additional fencing through an NTEPA grant around the site. Staged closures were implemented firstly from 5pm to 7am daily (Stage 1) and then in June Stage 2 closures of 3 days per week (Tuesday, Wednesday and Thursday) were announced.

On March 19<sup>th</sup>, 2019 Council held a meeting and community forum at Adelaide River to explain the need for improvements in control and management of the site.

Council is now mulching green waste at the site and planning is being continually improved for slot location and developing options for segregating waste effectively. Council's aim is to have hours of opening of the site to be affordable within its scarce resources and be able to provide a local facility for the people of Adelaide River. Waste Management is a huge challenge compounded by costly recycling options in the NT and Australia presently. Major investment in developing these markets will be needed by Commonwealth and Territory Governments to assist local government. Finally, Council has secured grant funding in late 2019 for the establishment of supervisor facilities at both Adelaide River and Batchelor.

## **Arafura Regional Roads Committee**

Council is a member of the Arafura Regional Roads Committee (Department Local Government Housing and Community Development sponsored) who bring Councils (West Arnhem Regional Council, Tiwi Islands Regional Council, Wagait Council, Belyuen Council and Coomalie Council) from the Top End together along with LGANT and the Department of Infrastructure, Planning and Logistics management to quarterly discussions on road infrastructure, road IT management and safety systems, current road requirements and also to discuss collaborative opportunities, issues or problems experienced by Councils in managing a myriad of transport issues from road to marine across the Top End.

Paul McInerney

Chief Executive Officer



Territory Day July 2018 – St John volunteers

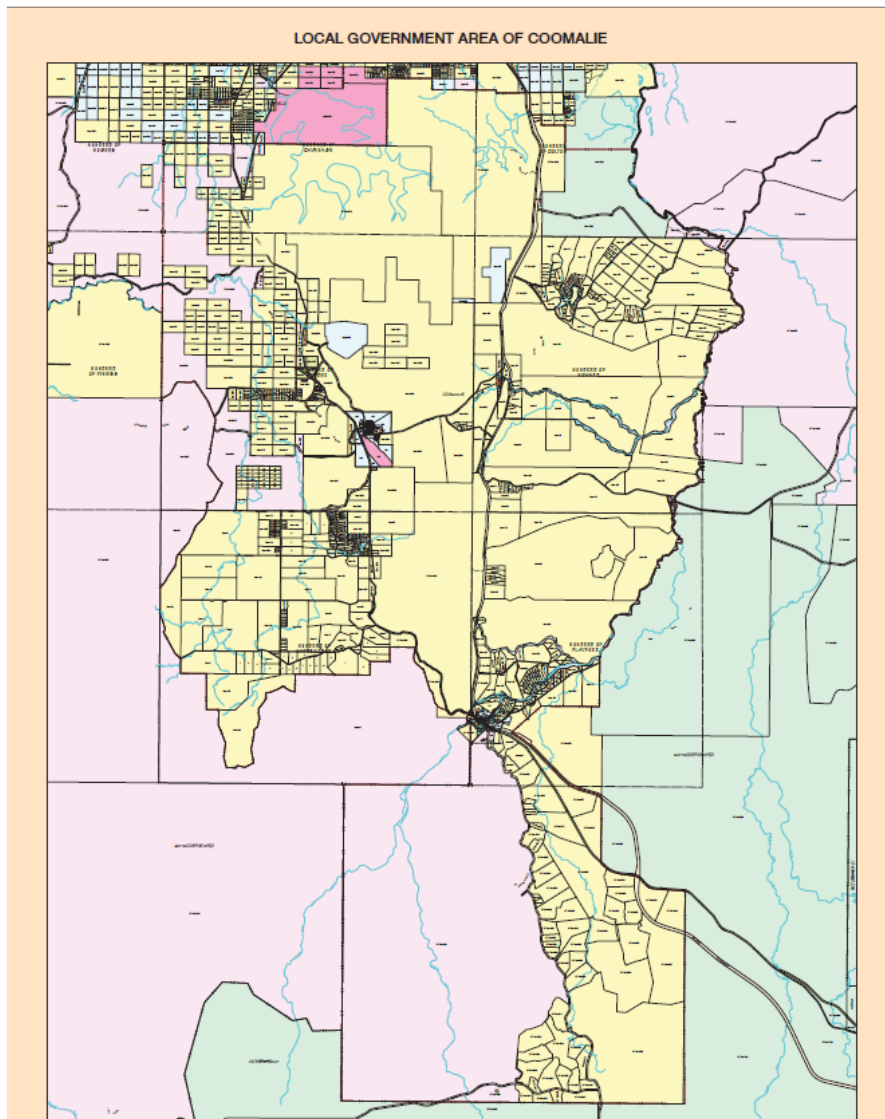
## About Us

The Coomalie Community Government Council was approved by the NT Government in 1990, held its first election on 2<sup>nd</sup> May 1991, and has seen many highs and lows over the preceding years.

The Coomalie Region is part of the greater Darwin Region and the area encompasses the well serviced townships of Batchelor, Adelaide River, Lake Bennett and Robin Falls communities. In 2015 the Minister for Local Government gazetted the expansion of Coomalie Shire to include the Robin Falls locality. Robin Falls locality is south of Adelaide River on both sides of Dorat Road and has added 400km<sup>2</sup> to the Shire. The total Council area is 2056km<sup>2</sup> and has an estimated population of around 1,319 residents (as per 2016 Census).

The industry base of the Coomalie Region is increasing in its diversity, having moved from a heavy reliance on the pastoral and mining sectors to now include education, tourism, aviation and horticulture as major sectors of the local economy. Service industries to these major industry sectors are also developing within the region. The Coomalie Region is a significant tourist destination with high visitation rates, Batchelor being the gateway to Litchfield National Park and Adelaide River the headquarters during WWII after the bombing of Darwin. The region is steeped in history from early Chinese market gardens, use as a base during the Second World War, and mining.

The original inhabitants of the Coomalie Region were Aborigines of the Kungarakan, Awara and Warai groups. The first European activity in the region was recorded in 1860 when members of George Goyder's survey expedition undertook extensive surveys in the north of Australia.



The first settlement in the region was at Adelaide River Township in 1870, when a depot was established for telegraph workers constructing the Overland Telegraph Line. The town expanded with the construction of the railway line from Darwin to Pine Creek in 1888, then expanded again when it became a huge military base with the 119 Australian General Hospital and the main American headquarters, Base Section One during World War II. After the bombing of Darwin on 19<sup>th</sup> February 1942, it became the centre of military activity. Today the Adelaide River War Cemetery is the resting place of 54 civilians and 435 service men and women killed in the Top End during WWII, plus 287 service personnel who were lost in Timor and Northern regions, but who have no known grave.

At the heart of the Coomalie Region lays the historic Rum Jungle district, named following a bullock wagon load of rum, destined for construction gangs that was bogged near a patch of jungle on the crocodile infested East Finniss River and the bullockies set about drinking the rum, having a most glorious binge. Thereafter the locals enviously named the area as Rum Jungle.

In 1912 the present town of Batchelor was named and during the war years the area grew again with the airstrip expansion. The original aerodrome was constructed in 1933 and was upgraded and used extensively in the war years. In 1949 uranium was discovered at the Rum Jungle Mine and the mine continued until 1971 when uranium mining came to an end.

Coomalie has a unique character and identity that is a result of the area’s history from WWII, mining and horticulture.

The vision of the Coomalie Community Government Council is to sustain and nurture the growth of the lifestyle and quality of life of residents and visitors. This will be achieved through improvements to economic, cultural and ecological opportunities and will work on creating an involved and supportive community, promoting investment, ensuring accessibility and capitalising on our natural advantages with an emphasis on sustainability.

# Our Councillors

A General Election was held in August 2017 with representation and wards as follows:

Three Wards – Batchelor Township Ward, Adelaide River Ward and Coomalie Rural Ward

Representation – Two (2) members representing each ward



President Andrew Turner

Coomalie Rural

0428 103 239

[andrew.turner@nt.gov.au](mailto:andrew.turner@nt.gov.au)



Councillor Christian McElwee

Batchelor Township

0405 627 876

[cnm320@yahoo.com](mailto:cnm320@yahoo.com)



Vice President Max Corliss

Adelaide River Township

0437 210 964

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Councillor Deborah Moyle

Batchelor Township

0407 271 357

[moyledeborah@gmail.com](mailto:moyledeborah@gmail.com)



Councillor Sharon Beswick

Adelaide River Township Ward

0438 179 904

[arstore@bigpond.com](mailto:arstore@bigpond.com)



Councillor Sue Bulmer

Batchelor Township

0889 760 922

[cimlo@skymesh.com.au](mailto:cimlo@skymesh.com.au)

## Our Team

This last financial year has been a year of stability for most of our team albeit with three employees on maternity leave. The Chief Executive Officer, Paul McInerney has been with Council for over two years now and has worked tirelessly on governance, compliance and the boundary expansion project. He is ably supported by Operations Manager, Robbie Bright and Finance Manager, Melissa Kerr who have both been with Council for nearly ten years now.

Jasmine Douglas was in the role of Senior Administration Officer while Aleyshia Kim was on maternity leave. Stacey Shooter continued as our capable Accounts Officer and Hilary Brett as our reliable and kind Receptionist. Rishona Meggs took maternity leave and Stacie Selwood commenced as our fun and energetic Community Recreation Officer. This highly capable team support each other and ensure that the front office, customer service and events run smoothly throughout the year.

The works crew is managed by Robbie Bright, and supported by the Operations Supervisor, Emma Dunne. Emma also took maternity leave during the year and Candice Rowlands stepped in to successfully lead our works crew. Our Works Service Officers, Billy Selems, Ben Harwood and Peter Morgan, and Pool Supervisor and Animal Management Officer, Trevor Sullivan work together to ensure our community facilities are always in excellent working order. The works crew are an invaluable part of our community, ensuring public facilities and events are well catered for.

Casual librarians Prue King, Nanette Gilles, Terry Wright and Rex Wright in Batchelor and Hilary Brett, Lance Verberg and Kristie Smith in Adelaide River ensure our community libraries are an integral part of our communities for children, adults and travelling visitors. The libraries are a clean and safe place for members of our community to come and relax and enjoy quality time with others in a nurturing environment.

Coomalie Council has a very small work force with a very big heart. The time and energy everyone give to Council and the community during and after hours shows how tight and committed our work force is. Council appreciate the extra mile that staff put in to ensure our community facilities and events are welcoming for everyone.



Seniors Christmas Lunch December 2018 – Batchelor



Chief Executive Officer – Paul McInerney



Librarian (PT) – Prue King



Service Officer Waste – Billy Selems



Finance Manager (PT) – Melissa Kerr



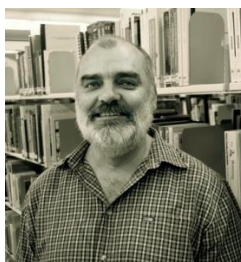
Librarian (PT) – Nanette Gilles



Service Officer – Ben Harwood



Accounts Officer – Stacey Shooter



Librarian (PT) – Rex Wright



Casual Service Officer – Peter Morgan



Receptionist/Librarian (PT) – Hilary Brett



Operations Manager – Robbie Bright



Pool Supervisor & Animal Management Officer – Trevor Sullivan



Relief Community Recreation Officer – Stacie Selwood

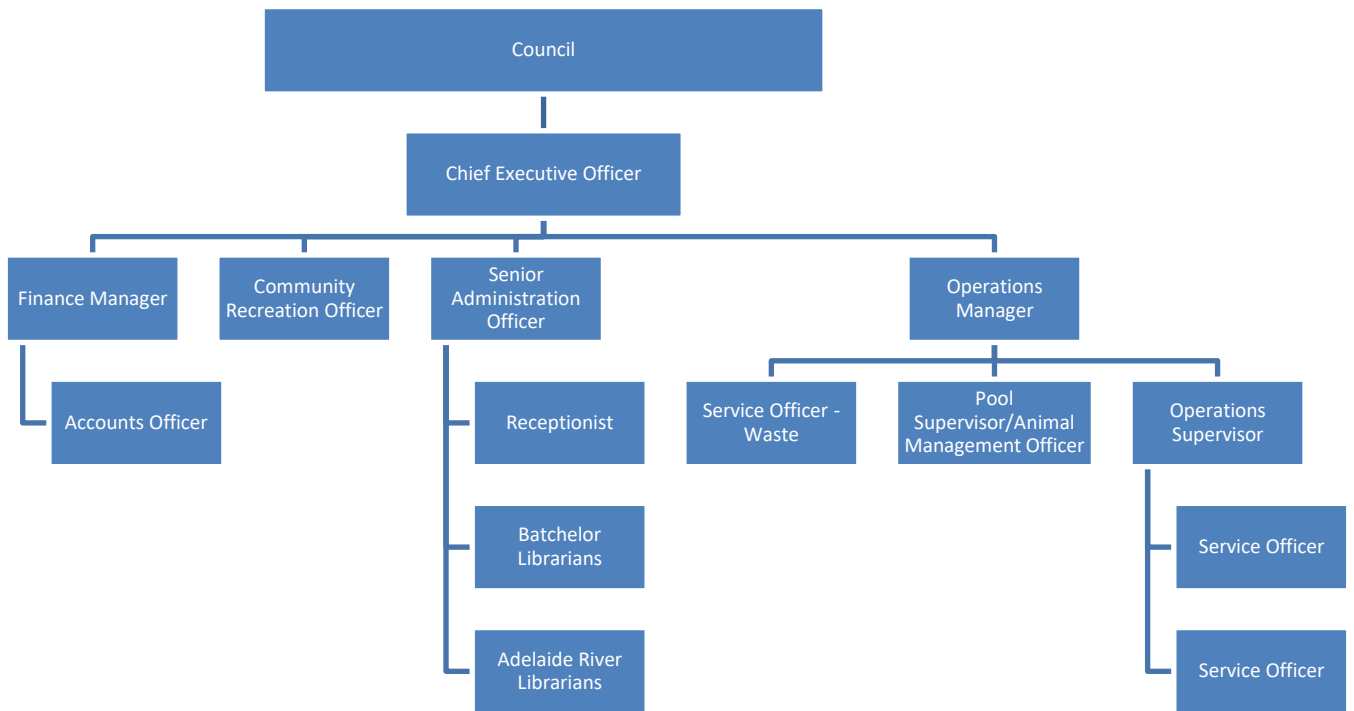


Relief Senior Administration Officer (PT) – Jasmine Douglas



Relief Operations Supervisor – Candice Rowlands

# Our Organisational Structure



Remembrance Day November 2018 – Adelaide River War Cemetery



# Performance against objectives in Shire Plan

## Part 1: Administration

**CORE SERVICE:** ADMINISTRATION

**GOAL:** To improve the efficiency and effectiveness of Council's administration

No.	Strategy	Statement of Means	Performance Assessment	Result
1.1	Develop performance management and work plans with staff members. Maintain adequate employment levels of appropriately trained staff	Performance management and work plan completed	Performance and work plan agreed between all parties on an annual basis	Work plan agreed for 18/19
		Annual performance appraisal	Performance appraisals conducted annually	Appraisals completed during the year
		Training needs addressed	Training provided as required annually. Budget allocation for training % utilised	27% of training budget utilised
		Effective recruitment practices	Staff turnover %	Nil – except maternity leave
1.2	Inform constituents and public about local issues	Continued production of <i>Stop Press</i>	<i>Stop Press</i> published and distributed monthly	Stop Press published monthly after OGM
		Notice board kept up-to-date	Notice board serviced weekly	Yes
		Web site up-dated monthly	Web site updated monthly	Yes
		Develop a Ratepayer email and Face book data base	Completion and regular updates on email database	Continuing to gather emails for ratepayers ongoing
1.3	Council Elections	Assist NTEC with council elections	Increased number of residents casting votes	No elections held
1.4	Continued professional development and training for Councillors	External and in-house training provided	Number of training sessions/number of Councillors attending	In house workshops were attended by Councillors on one occasion
1.5	Keep software and hardware up to date	Annual review of IT assets	Systems up to date and functioning efficiently	Area 9 continues with IT support. Accounting software upgraded to Xero Rating/receipting software upgraded to Propertywise
1.6	Explore Boundary Expansion to join with unincorporated areas	Investigate feasibility of incorporation of additional areas	Funding for consultations granted	Grant received to prepare ministerial brief with Belyuen Council
		Communication with residents regarding proposals	Consultations successfully completed and the best option for boundary expansion implemented	Robin Falls included into Coomalie region 3/7/14 Council continue investigating boundary expansion and resource sharing with Belyuen
		Seek funding to undertake review of Unincorporated Land	Grant obtained	Discussions continuing with Minister – unlikely until after next year's elections
1.7	Continued Review of Councils Policies and Procedures	Review Policies and Procedures as required	Number of reviews completed	Policies reviewed monthly as required. DLGHCD Compliance Review conducted March 2019. Council awaiting final report from Dept
		Completion of Risk Analysis report for all Council operations	Number of reviews completed	Ongoing action for the Audit committee
1.8	Tenders and quotations	Annual tenders and quotations called for services and equipment required	Tenders and quotations invited	Letters extended to contractors as per tenders 2 tenders called Tenders to be reviewed next financial year

1.9	Financial Management	Prepare a 10-year Asset and Financial Management Plan	Review annually incorporating continual improvement principles	Core Business Australia completed asset renewal report in 2017/18 and ongoing
		Asset and Financial management Plan to include a 10-year Road Construction Program	Review annually incorporating continual improvement principles	Core Business Australia completed desktop review in 2017/18. Continue to apply for grants for road safety/condition and renewal reporting
		Asset and Financial management Plan to include a 10-year Building Upgrade/Replacement Program	Review annually incorporating continual improvement principles	Core Business Australia completed asset renewal report in 2017/18
		Asset and Financial management Plan to include a 10-year Plant Replacement Program	Review annually incorporating continual improvement principles	Core Business Australia completed asset renewal report in 2017/18

## Part 2: Public Conveniences

**CORE SERVICE: PUBLIC CONVENIENCES**

**GOAL:** To provide adequate and attractive facilities for residents and visitors.

No.	Strategy	Statement of Means	Performance Assessment	Result
2.1	Level of cleanliness	Inspection of facilities, upgrading of facilities	Number of inspections per annum Number of inspections requiring action	Toilets inspected weekly by Operations Supervisor
2.2	Maintain levels of service to public conveniences	Budget Allocation	Funds allocated and utilised	\$266,000 spent on public toilets including upgrades
		Efficient contractors engaged	Contractors work checked for inadequacies	Toilets inspected weekly
2.3	Development of Long-Term Plan for Upgrade and or replacement of Toilets	Long term plan to be developed by Council and included in Asset and Financial management Plan	Review usage and revise plan	Grants received to upgrade all public toilets and bush cemetery toilets. Toilets in excellent condition
		Develop costing initiatives to save on electricity use in all public buildings – solar, sky lights	Grants applied for as opportunities arise	Not actioned



Gravelling and Sealing Coach Road – SLGIF and Roads to Recovery Grants

## Part 3: Garbage

### CORE SERVICE:

### GARBAGE

#### GOAL:

To upgrade, maintain and improve environmental management of waste facilities within the Shire.

No.	Strategy	Statement of Means	Performance Assessment	Result
3.1	Maintain levels of service to garbage facilities	Budget Allocation	Funds allocated to waste disposal	\$323,000 expended on Batchelor and Adelaide River transfer stations
		Efficient contractors engaged	Contractors work inspected six monthly Number of complaints	OM and garbage contractor liaise weekly 5 complaints were received by Council
3.2	Improve Batchelor Transfer Station and landfill	Investigate current operations and revise long term operation strategy	Investigations carried out and Strategy developed	New transfer station hours of operation at Batchelor operating within budget and as per community expectations
3.3	Improve Adelaide River Transfer Station and landfill	Investigate current operations and revise long term operation strategy	Investigations carried out and Strategy developed	Directions Notice from NTEPA instigated review and new transfer station hours of operation at Adelaide River. Extra funds allocated to comply with notice. Successful with grant to fence public access area only. Staged closures towards FT supervision
3.4	Expand recycling (Paper, glass, plastic, aluminium cans, waste oil, batteries, and tyres, metal, green)	Encourage commercial operators to recycle Implement operation strategy	Volume recycled material per type	Recycling continues in both towns for plastic, aluminium and glass -approximately 300m3 per annum. Most Commercial operators are recycling to potential levels, some are not at all – businesses need to be encouraged to recycle. Recycling options Australia wide are limited and costly
3.5	Sell 240 litre and 660 litre garbage bins	Budget Allocation	Number bins sold	3 x 240L bins sold
3.6	Adopt environmentally friendly practices	Discourage illegal burning of tips by signage	Number of reports of fires	Fires at each tip were reported. Multiple fires at AR tip led to a Directions Notice from the NTEPA Nov 2018. Joined Big Rivers Waste Management Committee for assistance
3.7	Ongoing waste management education program	Investigate options and opportunities to educate community	Number of education initiatives completed	Education initiatives monthly during change of opening hours and manning both facilities. Joined Big Rivers Waste Management Committee
3.8	Carry out a review of Waste collection charges	Collection and tip service charges to be reviewed annually Tip charges reviewed annually	Annual review completed	Garbage fees adopted by Council June OGM Waste is cost neutral
3.9	Investigate the development of a Regional Waste site in the Coomalie area	Review past submissions, identify possible local sites	Keep a watching brief on progress with TOPROC	Council has expressed an interest in the Regional Waste Site facility at TOPROC meetings
3.10	Develop a Management Plan for maintaining Rubbish for public reserves	Identify problem areas and develop management strategies	Completion of Management Plan for public reserves	Not actioned Joined Big Rivers Waste Management Committee for assistance

## Part 4: Cemeteries

### CORE SERVICE: CEMETERIES

GOAL: To establish and maintain a facility that satisfies the community's needs.

No.	Strategy	Statement of Means	Performance Assessment	Result
4.1	Maintain watering system, gardens and ashes pergola at Coomalie Bush Cemetery	Provide resources to maintain current level of service	Funds allocated and utilised Facility and gardens maintained Number of complaints received	\$7,000pa to maintain cemeteries Council contributed \$5,000 towards upgrading bush cemetery public toilets

## Part 5: Parks and Gardens

### CORE SERVICE: PARKS AND GARDENS

GOAL: To create and maintain attractive, sustainable open spaces for public use and enjoyment.

No.	Strategy	Statement of Means	Performance Assessment	Result
5.1	Maintain levels of service to parks & gardens	Budget Allocation	Funds allocated	\$242,000 utilised in parks and gardens
		Efficient contractors engaged	Contractors work inspected six monthly. Parks and Gardens visually pleasing	OM and contractor liaise weekly. P&G maintained in excellent condition
5.2	Replace street and park trees before mature trees die	Tree condition assessment completed Replacement forward planning	% of public trees assessed	Dead and dangerous trees removed, and tree saplings poisoned. No new trees planted Tree condition assessment commenced
5.3	Increase standard of playground equipment	Budget Allocation Grants	Long term master plan developed	No new playground equipment installed
5.4	Develop a Priority list of Parks to determine the level of maintenance required	Plan to be developed with costs	Long term master plan developed	Completed
		Develop a beautification plan for all Parks and Gardens	Long term master plan developed	Being developed through irrigation upgrade priority plan
5.6	Investigate the use of recycled water for irrigation of Parks and Garden areas	Proposals developed when opportunities arise	No of proposals in comparison to number of opportunities	Currently not feasible. Will apply for SPG in 19/20 to upgrade old irrigation systems to save water and money

## Part 6: Libraries

### CORE SERVICE: LIBRARIES

GOAL: To satisfy the community's needs for access to information.

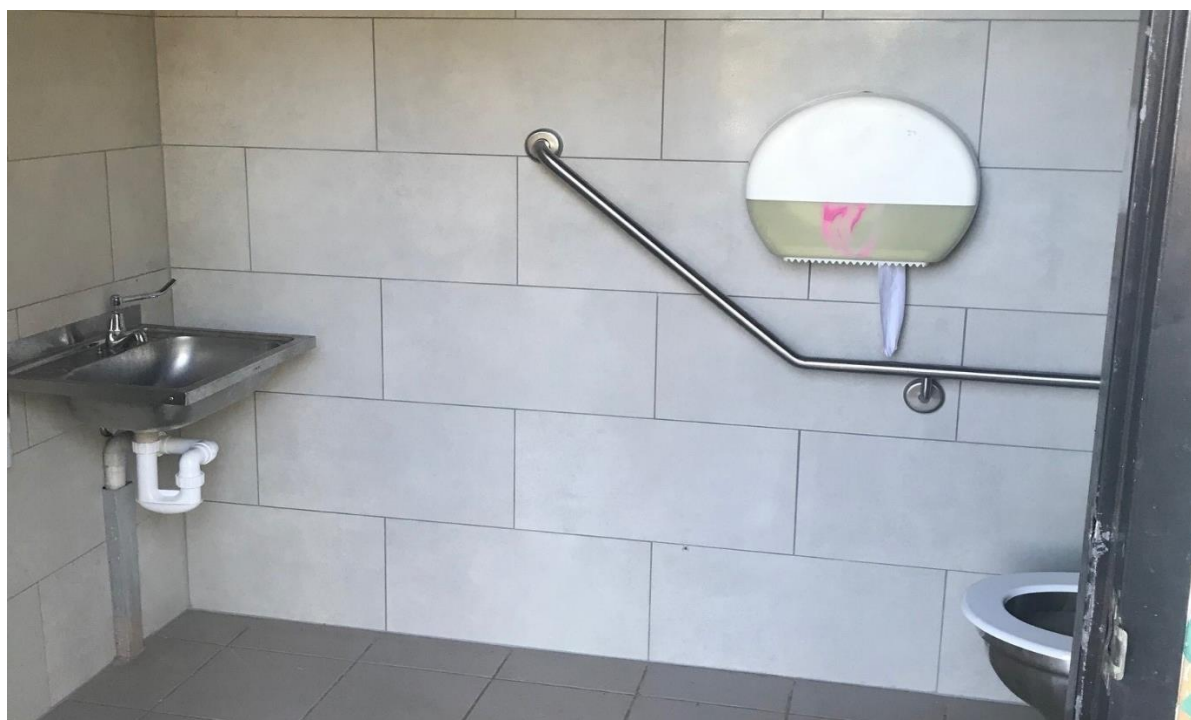
No.	Strategy	Statement of Means	Performance Assessment	Result
6.1	Maintain and improve the number of clients at the Batchelor and Adelaide River Libraries	Develop programs and provide resources that encourage use	Number of users at the libraries	Adelaide River – 233/month Batchelor – 97/month
6.2	Continue to provide staff for Adelaide River & Batchelor Libraries	Number of hours Staff employed	Number of hours libraries open	NT Library funding reduced, however Council maintained opening hours Batchelor – 2 staff for 6 hours per week Adelaide River – 1 staff for 13 hours per week

## Part 7: Sports and Recreation

### CORE SERVICE: SPORTS AND RECREATION

GOAL: To provide sporting, recreation and leisure facilities to foster the physical and mental wellbeing of residents and the wellbeing of the community.

No.	Strategy	Statement of Means	Performance Assessment	Result
7.1	Maintain levels of service to Sports and Recreation facilities	Budget allocation Staff time allocated	Funds allocated Facilities maintained	\$108,000 spent on maintaining sport and recreation facilities
7.2	Promote commercial use of sporting and recreational facilities	Advertising locally and outside the area	Increased usage of assets % Increase in revenue	Assets are well utilised locally but not from outside the area. Hire income was \$500
7.3	Improve Batchelor Oval / Surrounds by the construction of a permanent stage, playground improvements and BMX track	Develop a master plan for the Batchelor oval Precinct	Long term master plan completed	Not actioned
7.4		Seek funds for Plan and work	Grant funds obtained	No grant funds obtained
7.5	Lighting of Council's ovals in Batchelor and Adelaide River	Preparation of feasibility study	Lighting installed and level of night usage	Solar lights at Batchelor Oval, twice unsuccessful with grant for Adelaide River Oval. Will continue to apply if funds available in future
		Seek funds for Plan and work	Grant funds obtained	Not successful
7.6	Investigate options for additional recreation facilities. This may include a golf course	Provide advice to groups wishing to build a golf course	Advice provided	Not actioned
7.7	Develop regional Walking track along the old rail corridor and into Crater Lake	Investigate feasibility of regional walking tracks	Investigation completed	Not actioned
		Develop Walking Track Master Plan	Master Plan completed	FNAR seeking feasibility funding



Public Toilet Upgrades Special Purpose Grant – Batchelor public toilets

## Part 8: Swimming Pool

**CORE SERVICE:** SWIMMING POOL

**GOAL:** To provide a well maintained and attractive facility that materially adds to lifestyle in the community.

No.	Strategy	Statement of Means	Performance Assessment	Result
8.1	Actively promote increased usage, organised activities for youth and adults	Liaise with community groups through CRO	Attendance figures per month	4,510 paying swimmers, increase of approx. 100 from last year – due to Norforce and accurate usage figures from BOEC Income \$3,602 for year
8.2	Review the operations of the Batchelor Pool	Prepare a pool asset and development strategy	Prepare a pool asset and development strategy	Not actioned
		All daily records and costs collected	Data collected	Yes
		Introduce efficiencies when appropriate to reduce Community subsidy	Efficiencies introduced Level of Subsidy	SPG Grant received in 2018/19 to remove asbestos
8.3	Maintain water, pool and surrounds at current standards	Staff maintain water, pool surrounds	Number of complaints Tests within acceptable parameters	Pool closed Jul-Aug for maintenance Testing all within parameters
8.4	Supervise patrons to minimise incidents and accidents	Pool supervised in accordance with Council's policies and procedures	Compliance with procedures Number of incidents	Pool supervised Nil incidents



Sports Courts Upgrade Special Purpose Grant – Adelaide River sports courts

## Part 9: Community Recreation

### CORE SERVICE: COMMUNITY RECREATION

GOAL: To guide the community towards sporting, recreation and leisure pursuits which improve the quality of life for residents and the community.

No.	Strategy	Statement of Means	Performance Assessment	Result
9.1	Support community clubs and groups hosting events or seeking grants	Provide assistance in accordance with the Community Support and in-kind grant program	Number of organisations assisted Number of events provided with assistance	Provided assistance with SHP, Community Centre, Batchelor and Adelaide River Schools
		Provide advice and letters of support to community clubs and groups for grants	Number of organisations assisted	No letters of support requested
		Consider applications for financial and in-kind support from Community groups in the Council area	Number of organisations assisted Number of events provided with assistance	8 organisations assisted with community grants The AR show was provided with financial assistance
		Assist in developing inter town sporting events and competitions	Number of events and competitions developed	Fun, non-competitive days held in conjunction with Belyuen Council. Peak Sporting bodies group met twice to discuss options to improve sports in the area
9.2	Continued leadership of Community Recreation and development	Continuation of the Community recreation Officer position to initiate and implement programs	Number of programs initiated and implemented Number of Participants	\$45,000 DSR grant to employ CSRO. Funding may reduce 2019/20 Performance acquittal approved
		Seek additional resources To reduce subsidy and improve programs	Resources obtained	Additional funding obtained for CSRO position remained this year
		Develop community recreation and involvement programs	Number of programs Number of participants	The relief CSRO was involved in 56 events/programs
		Employ trainee if grant available	Grant obtained	No trainee employed
9.3	Provide Council's bus for approved community purposes	Bus available to Community groups in accordance with Council policy Bus available for use	Bus usage Maintenance program Asset Management Plan Included in the replacement program	48 occasions bus used by community Maintained as required and Included in Asset Management Plan
9.4	Investigate the need for a Community Hall in Adelaide River	Investigate Land options and alternatives for a Community Hall in Adelaide River	Land Options reviewed	Limited opportunity. AR Tourist feasibility study completed 16/17
9.5	Provide financial support to Community Groups	Provide annual community grants program	Annual Program completed	\$8,000 provided to Community groups and organisations
9.6	Support and recognise emerging talent and leaders	Recognise emerging talent and community student leaders	No. of emerging leaders recognised or supported	Not actioned
		Hold annual Community Recognition awards	Community recognition awards held	Community Recognition Awards day held in October

## Part 10: Roads

### CORE SERVICE:

### ROADS

### GOAL:

To improve the quality of the road network of the Coomalie region.

No.	Strategy	Statement of Means	Performance Assessment	Result
10.1	Maintain contact with Dept of Transport & Infrastructure re maintenance requests for their roads	Ensure contact list is up to date Invitation to discuss issues to officers	Number of contacts Number of items reported	Up to date contacts Nil items reported to DIPL
10.2	Maintain and upgrade rural roads throughout the council area	Funded annual works program	Completion of the annual works program	\$480,000 to seal Coach Rd through SLGIF and \$108,397 RTR grant funding \$810,000 grading, reseals, floodway's and resheeting from annual works program
		Develop and continually review a 10-year Road Program	Council adopted 10-year Road Program	Apply for SPG to assist with road renewal program 2019/20
10.3	Effective use of Roads to Recovery funding	Develop renewal and improvement projects to fund under Roads to Recovery	Projects completed	\$108,397 Coach Road seal. Only 2km remain unsealed to be completed in 2019/20
10.4	Construct access roads to rural properties	Identify properties without legal or practical access	Properties identified	To be completed
		Seek funds to develop options to provide practical access to the properties	Funds obtained	No funds available Apply for grants if available
10.5	Maintain and upgrade Urban roads throughout the Council area	Develop and continually review a 10-year Road Program	Council adopted 10-year Road Program	10 Year forward Road Program completed
		Seek funds to implement program	Funds obtained	800m Batchelor town streets resealed
10.6	Maintain and upgrade urban storm water drainage systems	Seek funds to Investigate and develop a long-term storm water strategy	Funds obtained	Asset management policy completed, and information obtained for asset Management plan. No funds obtained
10.7	Construction of dual use footpaths /cycle ways	Develop strategy to extend Footpaths within the town sites of Batchelor and Adelaide River	Plan developed, costed and included in forthcoming budget programs	10 year works plan adopted
		Extend the Footpath plan to include the Adelaide River showground	Plan developed, costed and included in forthcoming budget programs	Include in 10 year forward works plan when funded
		Seek funds to implement program	Funds obtained	Not actioned



Outdoor movie night school holidays June 2019 – Batchelor Oval



## Part 11: Street Lighting

**CORE SERVICE:** STREET LIGHTING

**GOAL:** To establish and maintain effective street lighting for the safety of the residents.

No.	Strategy	Statement of Means	Performance Assessment	Result
11.1	Provide street lighting in public and residential urban areas	Maintain existing level of service for street lights	Budget allocation	\$12,000 for street lighting \$1,000 maintenance
		Investigate effectiveness, over serving and new areas of demand	Reports on street lighting	Reconciled streetlights with PAWA
		Implement new street lights and technology as opportunities arise	Number of new lights or changes	SPG \$86,000 to upgrade all street lighting to LED. Project commenced, due to be completed early 2019/20
11.2	Investigate PAWA changes and alternative solutions	Investigate and report impacts of PAWA changes when appropriate	Report to Council	Engaged PWC to maintain street lights

## Part 12: Community Functions

**CORE SERVICE:** COMMUNITY FUNCTIONS

**GOAL:** To encourage development with a view to economic and employment opportunities through fostering and supporting sustainable ventures and community events.

No.	Strategy	Statement of Means	Performance Assessment	Result
12.1	Support Adelaide River Railway Precinct	Supply letters of support as required	Letters of support provided	Letter sent to FNAR for application to upgrade old railway corridor
		Assist grounds maintenance of the facility	Level of assistance provided	No assistance available
		Seek funds to assist in the development of a feasibility study and business case	Funds obtained	FNAR applied for grant funds
12.2	Development of Snake Creek WW11 explosive storage site	Supply letters of support as required	Letters of support provided	No letters required
		Seek funds to assist in the development of a feasibility study and business case	Funds obtained	Not actioned, identified in AR Tourist Feasibility Study
12.3	Develop a Tourist Information Centre in Adelaide River including retail and refreshments	Carryout a feasibility study and prepare a business case	Feasibility and Business case completed	AR Tourist Precinct Feasibility study completed
12.4	Promote tourism and Business within the Council area	Review the effectiveness of existing tourism information and signage	Report prepared	New signs on highway and at Batchelor and Adelaide River. Town signage to be reviewed next financial year
		Seek funds to investigate a constant signage and branding theme	Strategy developed	Actioned and presented to Top End Tourism
		Publish an annual community directory	Directory published	2019 community directory published
12.5	Support coordinated Tourism and Economic Development	Assist Industry advocate for improved support from Government	Investigation and report completed	Continue involvement with Top End Tourism as Industry advocate
		Monitor the operation of the Batchelor Tourist Information Centre	Trends identified and strategies developed	Batchelor Information Centre run by volunteers daily in dry season
12.6	Support and make financial contribution to	Provide assistance in accordance with the Community Support and in-kind grant Policy	Number of organisations assisted Number of events provided with assistance	8 organisations assisted with community grants Assisted with local events –

	Community Events that promote council as a tourism destination			Australia Day, Anzac Day, Territory Day, Seniors Month, Adelaide River Festival, Adelaide River Show, Batchelor Swimming Carnival and Seniors Xmas Party
12.7	Promote war and mining and development history of Adelaide River and Batchelor	Supply letters of support as required	Letters of support provided	No letters required
		Assist grounds maintenance of facilities	Level of assistance provided	No assistance provided
		Assist in the development of a feasibility study and business Plan for historical groups	Feasibility and Business plan completed	AR Tourist Precinct Feasibility study completed
12.8	Website up to date with current information	Ensure website is updated regularly	Website is updated monthly with information	Website and Face book page updated weekly
12.9	Assist the Development of Batchelor airstrip for the light aircraft industry	Request the finalisation of the Native title claim over the Batchelor town site	Native Title Claim finalised	Advised Native Title was lifted Council still waiting for response from DIPL
		Supply letters of support as required	Letters of support provided	Letters of support provided to DIPL
		Assist in the development of a feasibility study and business case	Feasibility and Business case completed	DIPL completed master plan in 2016, Council still waiting on document
12.10	Facilitate the Development of an aged care facility	Liaise with COTA and Seniors to develop scoping plan	Monitor age distribution of aging population	36% of population aged 55 and over (2016 census)
		Seek guarantee that land is available for aged care	Land guaranteed Plans developed	Lot 00313 Batchelor available
		Request the finalisation of the Native title claim over the Batchelor town site	Native Title Claim finalised	Advised Native Title was lifted
		Assist in the development of a feasibility study and business case	Feasibility and Business case completed	COTA and Council jointly seeking funds for feasibility study
		Seek funds for studies and development projects	Funds obtained	Actioned
12.11	Rationalise existing Assets to assist Shire development	Annually review value of existing undeveloped assets to Council operations	Assets identified	Stock take completed annually
		Where appropriate develop a program to reassign the value of the identified assets to other projects of a capital nature	Program implemented Council consider a program to sell Council owned land	Road and transport Asset registers updated. Asset Management Plans prepared



School Holiday Program Batchelor Oval – January 2019

## Part 13: Dog Management

**CORE SERVICE: DOG MANAGEMENT**

**GOAL:** To ensure responsible ownership of dogs and safety in public places.

No.	Strategy	Statement of Means	Performance Assessment	Result
13.1	Maintain dog control program	Employ a dog catcher to enforce By Laws	Number of Dog Complaints Number of dogs impounded Decrease in reports of dogs at large	20 dog complaints - decreased 15 dogs impounded - decreased 64 town dogs registered 68 rural dogs registered Dog registrations increased due to posting forms with rates notices in 18/19 and collecting email addresses for database
		Ensure impounded dogs are treated humanely	Compliance with codes and regulations	All impounded dogs are treated humanely
		Assist development of Dog Management Plan if supported by Community	Completion of Plan	No budget allocation
13.2	Maintain Dog By-Laws	Review By-Laws to match approved Dog management plan	Compliance with Dog Management Plan	Involved with LGANT/TOPROC Projects



Flood Damage Repairs NDRRA Grant – Cheeney Road

## Part 14: Gamba and Weeds Management

### CORE SERVICE: GAMBA AND WEEDS MANAGEMENT

GOAL: To assist community organisations and residents to access approved chemicals for weed control and to assist residents to control Gamba Grass in order to mitigate fire hazard.

No.	Strategy	Statement of Means	Performance Assessment	Result
14.1	Provision of glyphosate at cost price	Purchase glyphosate for resale to residents	Number of residents using this service	7 landowners collected and utilised herbicide. This is a major decrease from 112 last year as Council was not administering the free glyphosate program as in prior years
14.2	Assist the NT Government Free Glyphosate program for Gamba Grass if funded	Administer the NT Government Glyphosate program	Completed to the satisfaction of the NT Government	Glyphosate program completed satisfactorily by NT Government. Council was not involved in administering the program
14.3	Spray and slash roadsides for weeds, particularly Gamba and Mission grass	Budget Allocation	Funds allocated	\$35,000 spent on road side slashing and spraying of gamba and weed control, 65% increase on last year
		Spraying program using contractors and staff	Kilometres of roadside sprayed Effectiveness of spray treatment	260km of roads were sprayed Effective spray rates



Bombing of Darwin Service at Adelaide River War Cemetery February 2019

## Part 15: Planning

### CORE SERVICE:

### PLANNING

GOAL:

To encourage development in the Coomalie Shire.

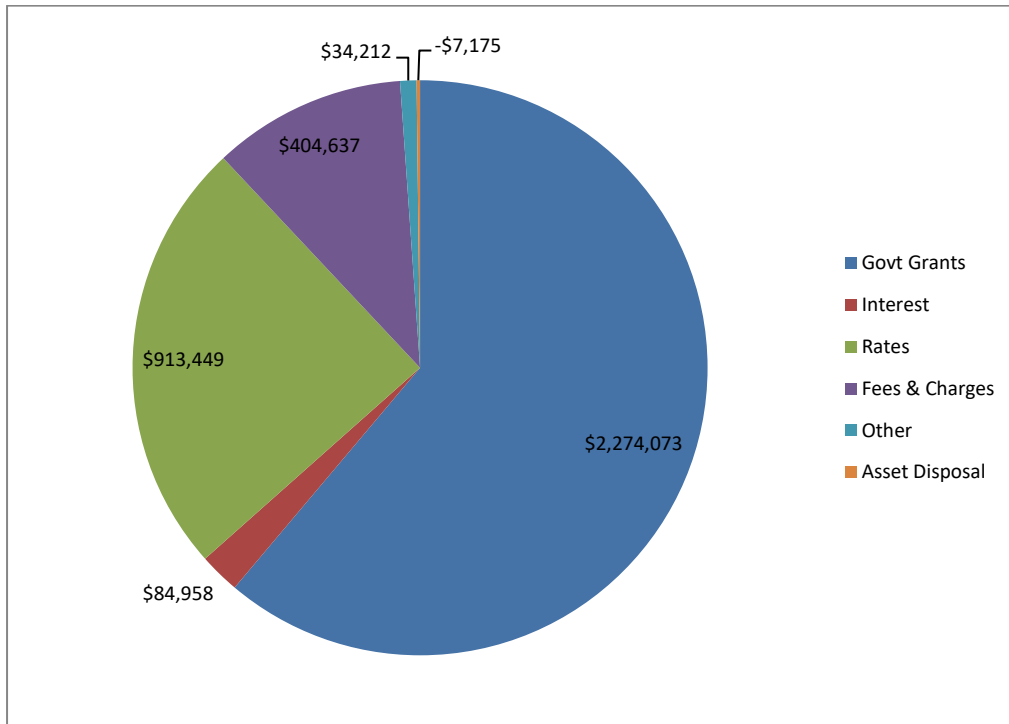
No.	Strategy	Statement of Means	Performance Assessment	Result
15.1	New Subdivisions to be constructed to an approved standard	Subdivisions constructed to Council's Subdivision Standards Policy	Policies approved by NT Planning Department	Using NT Planning Subdivision Guidelines
		Sub division standards Policy reviewed every 4 years or if significant changes to legislation		Using NT Planning Subdivision Guidelines
15.2	Developers contribute to the long-term impacts on existing community roads and facilities	Investigate a Developer Contribution Plan	Investigation completed and reported	Work in Progress
		Implement a Developer Contribution Plan	Plan implemented	Waiting on Greater Darwin Plan to be finalised
15.3	Batchelor Town Plan to encourage the preservation and conservation of the historic built environment and landscape	Development of a style manual for the conservation and preservation of the mining-built environment	Policies approved by NT Planning Department	Work in Progress
		Develop a Development Control Plan for Batchelor to manage development type and scales		Work in Progress
15.4	Development of flood route for the northern sector of Adelaide River	Seek NT Government support to assist with access out of the northern part of the Adelaide River town site during time of flood	Plans approved by Council	Not actioned
15.5	Investigate the release of more residential and rural residential land in Adelaide River	Investigate Land Options for the development of the Adelaide River town site	Land release approved by NT Government	Not actioned



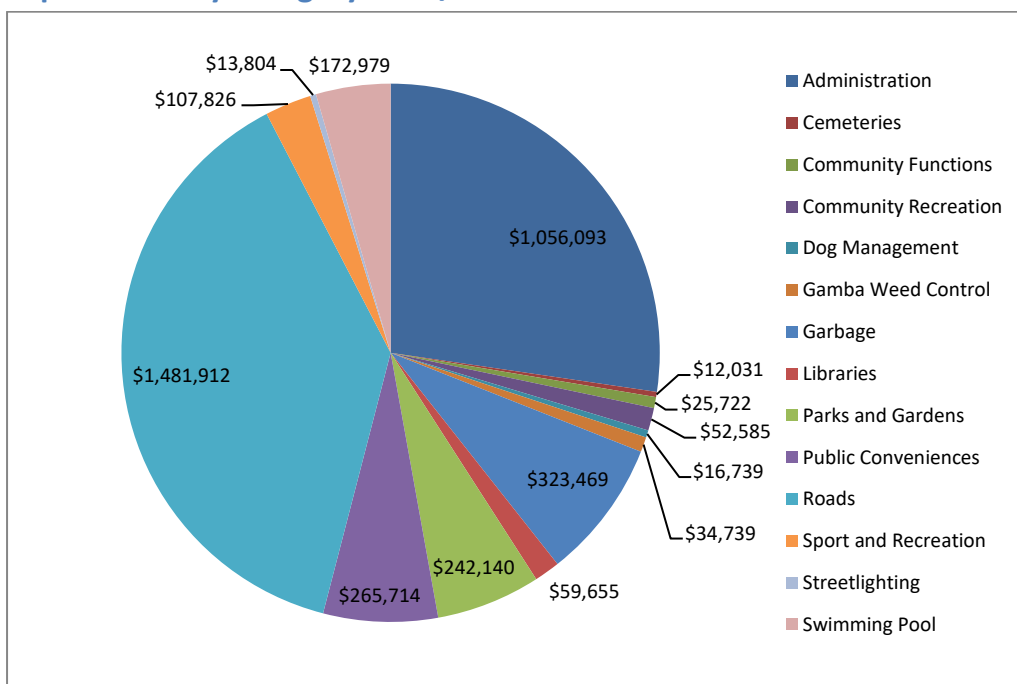
Community volunteer recognition awards – October 2018

# Financial Graphs

## Sources of Income 2018/2019



## Expenditure by Category 2018/2019



# Key Performance Indicators

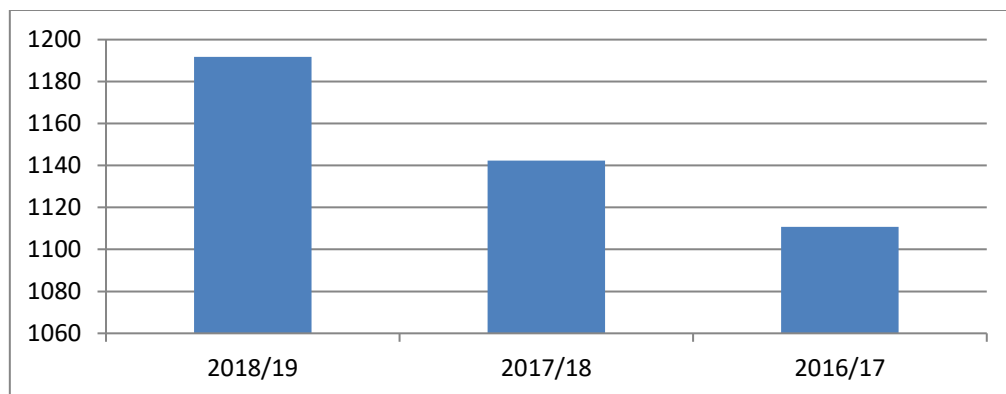
## Average Rates and Charges per Assessment

This is the average rates paid by each ratepayer for general rates and garbage charges in the Shire

### Total Rates and Charges

Number of Assessments

2018/19	2017/18	2016/17
\$1,192	\$1,142	\$1,111



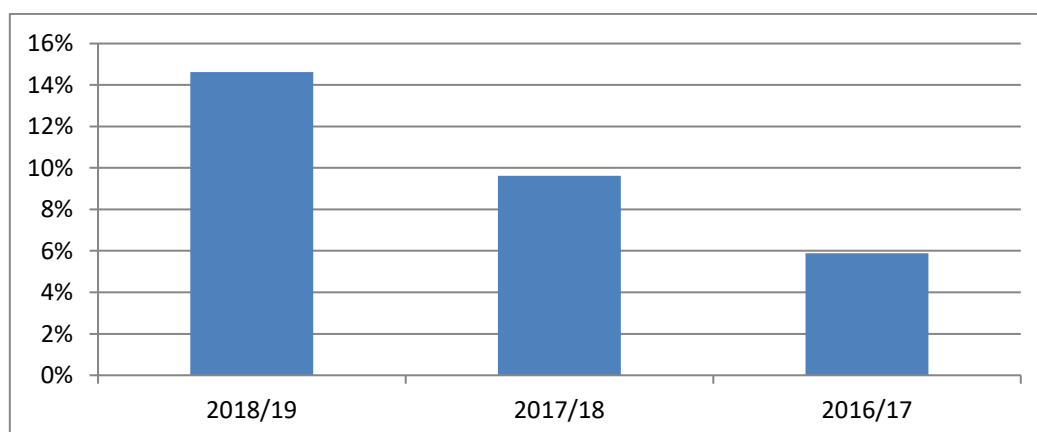
## Outstanding Rates, Charges and User Fees

This is how much money is owing to Council from our ratepayers for overdue rates in the Shire

### Outstanding Rates, Charges and Fees

Annual Revenue Rates, Charges and Fees

2018/19	2017/18	2016/17
15%	10%	6%



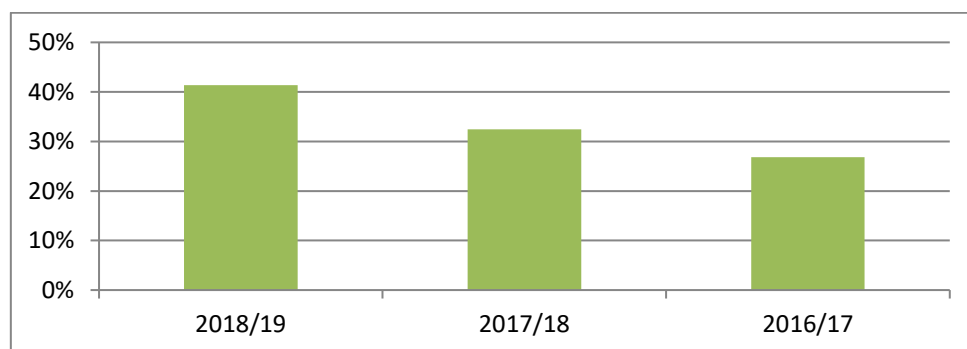
## Rates and Charges as a % of Total Revenue

This is how much rates and charges are raised by Council compared to revenue from all sources. This can fluctuate year to year due to grants received

### Total Rates and Charges

Total Revenue

2018/19	2017/18	2016/17
41%	32%	27%



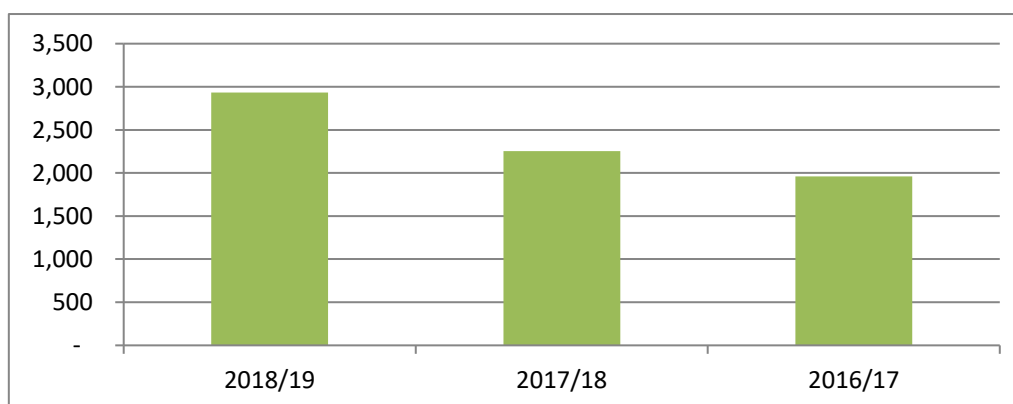
## Total Operating Expenditure per Shire Resident

This is how much operational money Council spends per person. (2018/19 includes works for grants from 2017/18 that were completed in the 2018/19 year)

### Total Operating Expenditure before capital expenditure

Estimated resident population for Coomalie Shire

2018/19	2017/18	2016/17
\$2,933	\$2,254	\$1,959





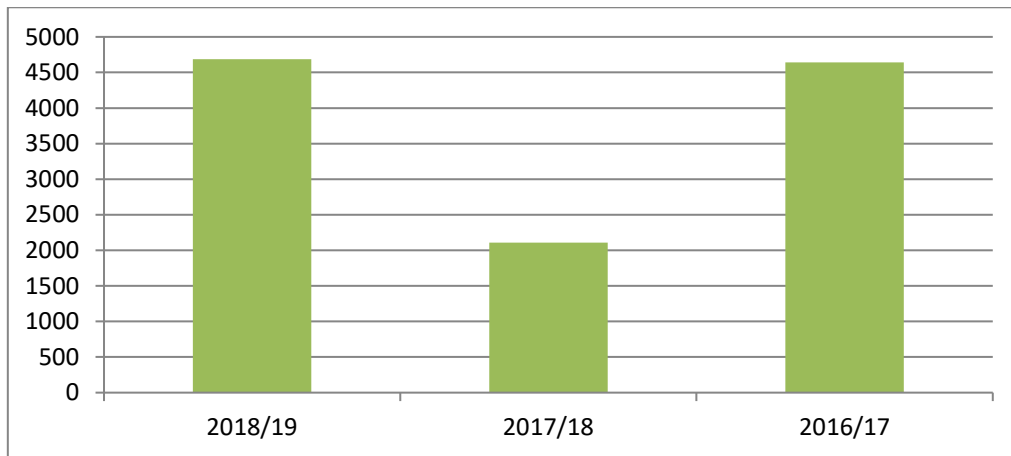
## Expenditure per km of local roads

This is how much money is spent per kilometre of Council controlled roads in the Shire. (2018/19 includes flood damage grant works, resheeting and reseals that were not completed in 2017/18)

### Total Operational Road Expenditure

Kilometres of local roads

2018/19	2017/18	2016/17
\$4,685	\$2,108	\$4,643



The Pink Ladies assisting with Anzac Day Dawn Service Adelaide River – April 2019

# Audited Financial Statements 2018/2019



# Coomalie Community Government Council

## Financial Report for the year ended 30th June 2019

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**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
CERTIFICATION OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

We have been authorised by the Council to certify the financial statements in their final form. In our opinion:

- (a) the accompanying financial statements comply with the *Local Government Act*, *Local Government Accounting Regulations* and Australian Accounting Standards.
- (b) the financial statements present a true and fair view of the Council's financial position at 30 June 2019 and the results of its operations and cash flows for the financial year.
- (c) internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the year.
- (d) the financial statements accurately reflect the Council's accounting and other records.



Paul McInerney  
**Chief Executive Officer**



Andrew Turner  
**President**

Date 28th October 2019

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2019 \$	2018 \$
<b>INCOME</b>			
Rates	3 a	913,449	889,868
User Charges	3 b	404,637	384,972
Investment Income	3 c	84,958	72,784
Other Income	3 d	34,212	65,503
Grants, Subsidies and Contributions	3 e	1,751,068	1,181,512
<b>TOTAL INCOME</b>		<b><u>3,188,324</u></b>	<b><u>2,594,639</u></b>
<b>EXPENSES</b>			
Employee Costs	4 a	1,007,567	855,771
Materials, Contracts and Other Expenses - General	4 b	1,220,758	358,398
Materials, Contracts and Other Expenses - Roads	4 c	819,913	388,859
Depreciation and Amortisation	4 d	643,720	683,138
Other Expenses	4 e	173,450	684,365
<b>TOTAL EXPENSES</b>		<b><u>3,865,407</u></b>	<b><u>2,970,531</u></b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b><u>(677,083)</u></b>	<b><u>(375,892)</u></b>
Amounts received specifically for new or upgraded assets	3 e	523,005	1,337,412
Asset Disposal	5	(7,175)	-
<b>NET SURPLUS/(DEFICIT)</b>		<b><u>(161,253)</u></b>	<b><u>961,520</u></b>
<b>OTHER COMPREHENSIVE INCOME</b>			
Changes in revaluation surplus - buildings and other structures	11	-	-
<b>TOTAL COMPREHENSIVE INCOME/(LOSS)</b>		<b><u>(161,253)</u></b>	<b><u>961,520</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2019**

	Note	2019 \$	2018 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	6	2,825,718	2,876,476
Trade and Other Receivables	7	227,015	138,615
<b>TOTAL CURRENT ASSETS</b>		<b><u>3,052,733</u></b>	<b><u>3,015,091</u></b>
<b>NON CURRENT ASSETS</b>			
Infrastructure, Property, Plant and Equipment	8	17,999,135	17,833,318
Capital Work in Progress	8	5,413	95,493
<b>TOTAL NON CURRENT ASSETS</b>		<b><u>18,004,548</u></b>	<b><u>17,928,811</u></b>
<b>TOTAL ASSETS</b>		<b><u>21,057,281</u></b>	<b><u>20,943,902</u></b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	9	265,524	218,591
Provisions	9	93,942	83,325
Unexpended Grants	9	1,407,695	1,190,613
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>1,767,161</u></b>	<b><u>1,492,529</u></b>
<b>NET ASSETS</b>		<b><u>19,290,120</u></b>	<b><u>19,451,373</u></b>
<b>EQUITY</b>			
Accumulated Surplus	10	6,596,106	6,757,359
Asset Revaluation Reserves	11	12,694,014	12,694,014
<b>TOTAL EQUITY</b>		<b><u>19,290,120</u></b>	<b><u>19,451,373</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2019**

	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
	\$	\$	\$
<b>Balance at 30 June 2017</b>	<b>5,795,839</b>	<b>12,694,014</b>	<b>18,489,853</b>
Net Surplus for year	961,520	-	961,520
Other Comprehensive Income	-	-	-
<b>Balance at 30 June 2018</b>	<b>6,757,359</b>	<b>12,694,014</b>	<b>19,451,373</b>
Net Loss for year	(161,253)	-	(161,253)
Other Comprehensive Income	-	-	-
<b>Balance at 30 June 2019</b>	<b>6,596,106</b>	<b>12,694,014</b>	<b>19,290,120</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2019 \$ Inflows (Outflows)	2018 \$ Inflows (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b><u>Receipts</u></b>			
Rates - General		825,049	822,743
Fees and User Charges		404,637	384,972
Investment Receipts		84,958	72,784
Grants Utilised for Operating and Capital Purposes		2,491,155	2,939,297
Other Revenues		34,212	65,503
<b><u>Payments</u></b>			
Employee Costs		(996,950)	(851,632)
Materials and Contracts		(1,993,738)	(658,584)
Other Expenses		(173,450)	(684,365)
<b>Net cash provided by Operating Activities</b>	<b>12b</b>	<b><u>675,873</u></b>	<b><u>2,090,718</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b><u>Payments</u></b>			
Acquisition of property, plant and equipment		(734,855)	(1,473,330)
Capital Works in Progress	<b>8</b>	(5,413)	(95,493)
Proceeds from Disposal of Assets	<b>5</b>	13,637	-
<b>Net cash used in Investing Activities</b>		<b><u>(726,631)</u></b>	<b><u>(1,568,823)</u></b>
<b>Net Increase (Decrease) in Cash Held</b>		<b><u>(50,758)</u></b>	<b><u>521,895</u></b>
Cash and cash equivalents at beginning of period		2,876,476	2,354,581
<b>Cash and cash equivalents at end of period</b>	<b>12a</b>	<b><u>2,825,718</u></b>	<b><u>2,876,476</u></b>



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**1 Significant Accounting Policies**

**Basis of Preparation**

This general purpose financial report has been prepared on a going concern basis in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant Northern Territory legislation.

**The Local Government Reporting Entity**

Coomalie Community Government Council is incorporated under the *NT Local Government Act 2016* and has its principal place of business at 141 Cameron Road Batchelor.

These financial statements include the Council's direct operations and all entities through which Council *controls* resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas have been eliminated.

**Income Recognition**

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs. Where grants, contribution and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

This year the payment of untied financial assistance grants has varied from the annual allocation. A portion of the 2019-2020 financial year grants were prepaid in June 2019 and these grants have been recognised as grants received in advance.

**Cash and Cash Equivalents**

Cash assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

**Other Financial Instruments**

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the *Local Government Act*. Other receivables are generally unsecured and do not bear interest. All receivables are reviewed as at reporting date and adequate allowance made for amounts the receipt of which is considered doubtful. All financial instruments are recognised at fair value at the date of recognition.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**Adoption of new and revised Accounting Standards**

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

Council has elected not to value land under roads as per AASB 1051.

**Currency**

The Council uses the Australian dollar as its functional currency and its presentation currency.

**Constitution**

The Coomalie Community Government Council is constituted under the Northern Territory of Australia *Local Government Act* and is domiciled in Australia.

**Changes to Accounting Policies**

Unless otherwise stated, accounting policies are the same as for the previous year.

**Rates, Grants and Other Income**

**(i) Rates, grants and other income**

Rates, grants and other income are recognised as income on receipt of funds or earlier unconditional entitlement to the funds.

**(ii) Grants and Subsidies**

Where the Council has an obligation to use a grant or subsidy in a particular manner the amount is recognised as income on receipt. Unspent funds are recognised as a liability - grants received in advance until the obligation is satisfied.

**(iii) Other Income including Contributions**

Other income is recognised as a receivable when it is probable that it will be received and the amount is known, otherwise the amount is recognised on receipt.

**Trade and Other Payables**

These amounts represent liabilities for goods and services provided to the Council prior to the end of the financial year which remain unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**Trade and Other Receivables**

Trade receivables are recognised initially at fair value due at the time of sale or service delivery and settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically and, if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced with provision being made for doubtful debts. The loss is recognised in other expenses.

All known bad debts were written off against the allowance for doubtful debts at 30th June 2018. Subsequent recoveries of amounts previously written off are credited against other expenses in the Statement of Comprehensive Income.

**Categorisation of Financial Assets and Financial Liabilities**

The Coomalie Community Government Council has categorised the financial assets and financial liabilities held at balance date as follows:

<b>Financial Assets</b>	<b>Categorisation</b>
Cash	Cash
Receivables	Loans and Receivables (at amortised cost)
Other Financial Assets	As applicable
<b>Financial Liabilities</b>	
Payables	Financial liability (at cost)

Financial assets and financial liabilities are presented separately from each other, offsetting has not been applied.

**Investments**

Financial institution deposits at call and term deposits are treated as cash. Interest revenue is recognised as it is received.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**Property, Plant and Equipment**

Each class of infrastructure, property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss.

The classes of infrastructure, property, plant and equipment and the minimum threshold value recognised as an asset by Council are:

<b>Class</b>	<b>Minimum Threshold</b>
Land	\$1
Office Furniture and Equipment	\$5,000
Other structures	\$5,000
Motor Vehicles and Plant	\$5,000
Buildings	\$10,000
Road Infrastructure	\$10,000

Items of infrastructure, property, plant and equipment acquired for a total value of less than the threshold are treated as an expense in the year of acquisition.

**(i) Acquisition of Assets**

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees, and all other establishment costs.

Non-monetary assets received in the form of contributions are recognised as assets and income at fair value at the date of receipt. Fair value means the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction.

**(ii) Capital and Operating Expenditure**

Wage and materials expenditure incurred for the acquisition or construction of assets are treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

**(iii) Valuation**

Buildings, other structures and road infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB116 *Property, Plant and Equipment*. Motor Vehicles and Plant, Office Furniture and Equipment are measured at cost. Land is measured at the Valuer Generals unimproved capital value.

Non-current physical assets measured at fair value are revalued where required so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This valuation may involve the application of a suitable index to the cost elements of each asset, or may involve an independent assessment of the value.

Details of valuers and methods of valuations are disclosed in Note 8.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**(iv) Depreciation**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets. Land is not a depreciable asset.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

The depreciation rates and estimated useful lives of infrastructure, property, plant and equipment are reviewed annually. Details of the depreciation rates for each class of asset are generally as follows:

Buildings	1.5% to 20%	Cost
Other Structures	3.75% and 40%	Cost
Motor Vehicles and Plant	9% to 37.5%	Cost
Office Furniture and Equipment	11.25% to 40%	Cost
Roads - Sealed	2% to 2.5%	Cost
Roads - Unsealed	5%	Cost

**(v) Unfunded depreciation**

Coomalie Community Government Council has elected not to fund depreciation expenses for assets that will not be replaced or where external funding sources other than loans will be obtained to fund their replacement.

**Intangible Assets**

Council has no intangible assets.

**Capital Works in Progress**

The cost of infrastructure, property, plant and equipment constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**Impairment of Non Current Assets**

Each non-current physical and intangible asset and group of assets is assessed for indication of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.

An impairment loss is recognised immediately in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount, in which case the impairment loss is offset against the asset revaluation reserve of the relevant class to the extent available.

When an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years, a reversal of an impairment loss is recognised as income, unless the asset is carried at a revalued amount, in which case the reversal of an impairment loss is treated as a revaluation increase.

**Leases**

The Council had no operating or finance leases during this reporting period.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**Liabilities - Employee Benefits**

Employee entitlements are accrued for wages and salaries, annual leave and long service leave in respect of services provided by employees up to the reporting date. Liabilities for employee entitlements are assessed at each reporting date. Where it is expected that the leave will be taken in the next twelve months the liability is treated as a current liability. Otherwise the liability is treated as non-current.

**(i) Salaries and Wages**

A liability for salaries and wages is recognised and measured as the amount unpaid as at the reporting date at current pay rates in respect of employee's services up to that date. This liability is treated as a payable and not as a provision.

**(ii) Annual Leave**

A liability for annual leave is recognised. The current proportion (based on the expected payment date) is calculated on current wage and salary levels.

**(iii) Sick Leave**

Sick leave taken in the future will be met by future entitlements and hence no recognition of sick leave has been made in these financial statements.

**(iv) Superannuation**

The superannuation expense for the year is the amount of the statutory contribution the Council makes to the superannuation plan which provides benefits to employees. The plan is an accumulation fund that is not seen to require additional contributions by the Council at any one time.

**(v) Long Service Leave**

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability was calculated using the current pay rates. The current portion of this liability is relatively certain as to the date and amount of payment and is treated as a payable. The non-current portion is treated as a provision.

**Borrowings**

Council had no borrowings during the reporting period.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**Restoration Provision**

A provision is made for the cost of restoration of assets and other future restoration costs where it is probable the Council will be liable, or required, to incur such a cost on the cessation of use of the facility. This liability is provided in respect of gravel pits and refuse dumps.

Coomalie Council is of the opinion that major restoration works will not be required at the Batchelor landfill for the following reasons:

- (i) Restoration of the landfill is carried out as part of weekly maintenance; and
- (ii) As the landfill is sited over the aquifer which supplies Batchelor's water, the site will not be used for any other purpose once the landfill is closed.

Council does not have any gravel pits and therefore, no provision has been made for restoration works.

**Asset Revaluation Reserve**

The asset revaluation reserve comprises adjustments relating to changes in value of infrastructure, property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in this reserve.

Increases and decreases on revaluation are offset within a class of assets. Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation reserve in respect of that class. Any excess is treated as an expense. When an asset is disposed of, the amount in the reserve in respect of that asset is retained in the reserve.

**Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

- (i) where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- (ii) for receivables and payables which are recognised inclusive of GST, the net amount recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cashflows arising from investing and financing activities, which is recoverable from or payable to the taxation authority, is classified as operating cash flows.

**Accumulated Surplus**

This represents the amount of Council's net funds not set aside in reserves to meet specific future needs. The main part of this amount is not available for Council to spend as it has already been invested in assets used to provide services.



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**Rounding and comparatives**

Amounts included in the financial statements have been rounded to the nearest \$1.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

Note 4(b) and 4(e) Council changed accounting systems during the year and adopted a new chart of accounts allowing better reporting and transparency of costs and this has affected comparatives against last year's figures in some notes.

**Financial Risk Management**

The Council minimises its exposure to financial risk by not investing in derivatives or other risky investments. Investments in financial assets are only made when those assets are with a bank or other financial institution in Australia, and are for a period of less than one year.

Details of financial instruments and the associated risks are shown at Note 17.

**Taxation**

Income of the Council is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax (GST). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

**Economic Dependence**

During the year the Coomalie Community Government Council received grants from government departments, and the future operations of the council is dependent upon continued funding from government departments.

**Adjustment for unrecognised land**

Council reconciled its land ownership records during the 2012/2013 year to the Australian Valuation Office (AVO) and Northern Territory Integrated Land Information System (ILIS). It was revealed during this process that Council had not recognised all land that was in the name of Coomalie Community Government Council as per the AVO and ILIS reports. This land has since been recognised and brought onto Council's land asset register using the Unimproved Capital Value (UCV) of the land for valuation purposes. During the process Council revalued all land to the UCV as per reports from AVO and ILIS.

Land will be revalued in September 2019 according to the new unimproved capital values from the Valuer General.

**Available credit facilities**

Council has two credit cards with the Commonwealth Bank of Australia. The CEO has a limit of \$4,000 and the Senior Administration Officer has a limit of \$1,000. The entire credit card balance is paid off at the end of each month so there is no liability recognised in the financial statements.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**2 a FUNCTIONS**

Income, expenses and assets have been directly attributed to the following functions. Details of those functions are set out in Note 2 b

	INCOME			EXPENSES			OPERATING RESULTS		
	Actual 2019	Budget 2019	Actual 2018	Actual 2019	Budget 2019	Actual 2018	Actual 2019	Budget 2019	Actual 2018
<b>FUNCTIONS</b>									
Administration	1,995,705	1,684,794	1,666,138	1,056,093	1,032,746	923,006	939,612	652,048	743,132
Housing and Community Services	304,785	681,646	393,216	601,214	691,439	345,483	(296,429)	(9,793)	47,733
Recreation / Cultural Services	213,569	207,637	208,752	635,185	797,342	612,352	(421,616)	(589,705)	(403,600)
Transport	1,170,758	1,240,920	1,631,725	1,481,912	2,269,677	998,138	(311,154)	(1,028,757)	633,587
Public Order & Safety	5,113	93,200	3,242	65,282	164,686	22,444	(60,169)	(71,486)	(19,202)
Economic and Other Services	14,224	15,500	28,978	25,722	38,260	69,108	(11,498)	(22,760)	(40,130)
<b>TOTAL FUNCTIONS</b>	<b>3,704,154</b>	<b>3,923,697</b>	<b>3,932,051</b>	<b>3,865,408</b>	<b>4,994,150</b>	<b>2,970,531</b>	<b>(161,254)</b>	<b>(1,070,453)</b>	<b>961,520</b>

	GRANTS INCLUDED	
	Actual 2019	Actual 2018
<b>FUNCTIONS</b>		
Administration	685,716	698,123
Housing and Community Services	137,401	4,360
Recreation / Cultural Services	201,992	197,478
Transport	1,170,184	1,601,711
Public Order & Safety	-	-
Economic and Other Services	78,780	17,252
<b>TOTAL FUNCTIONS</b>	<b>2,274,073</b>	<b>2,518,924</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**2 b COMPONENTS OF FUNCTIONS**

The activities relating to council's functions are:-

**(i) Administration**

Includes outlays on administration, support, regulation and operation of general public services. Such services include council's administration as an elected body and administration, management, governance and corporate services not allocated to other functions.

**(ii) Housing and Community Services**

Includes outlays on administration, regulation and provision of housing and community amenities. Such amenities include public conveniences, garbage collection, sanitation and cemeteries.

**(iii) Recreation and Cultural Services**

Includes outlays on the administration, regulation, support and operational aspects of recreational and cultural services. Such services include facilities and venues, recreation parks, gardens and reserves, libraries, sport and recreation facilities, and swimming pools.

**(iv) Transport**

Includes outlays on all aspects of servicing and operating the road system, including maintenance, construction, rehabilitation and transport services. Such services includes planning, designing, construction, extending and improving roads and associated structures such as signage and drainage.

**(v) Public Order and Safety**

Includes outlays on administration and operation of services connected with public order and safety within the scope of local government. Such services includes the control of domestic animals and livestock.

**(vi) Economic and Other Services**

Includes outlays on administration, operation and management of economic affairs. Economic affairs include tourism, museums, street lighting, fire mitigation, gamba and weed control and other organisational support.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

<b>3 OPERATING REVENUE</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>a RATES</b>		
General rates	913,035	889,868
Supplementary rates	414	-
<b>Total Rates</b>	<b>913,449</b>	<b>889,868</b>
<b>b FEES AND USER CHARGES</b>		
<b>User Charges</b>		
Waste management service	380,392	373,312
<b>Total User Charges</b>	<b>380,392</b>	<b>373,312</b>
<b>Fees</b>		
Rate searches	980	2,500
Service charges	23,265	9,160
<b>Total Fees</b>	<b>24,245</b>	<b>11,660</b>
<b>Total Fees and User Charges</b>	<b>404,637</b>	<b>384,972</b>
<b>c INVESTMENT INCOME</b>		
Interest on overdue rates & charges	35,908	30,151
Interest on investments	49,050	42,633
Interest on operating account	-	-
Interest on trust account	-	-
<b>Total Investment Income</b>	<b>84,958</b>	<b>72,784</b>
<b>d OTHER INCOME</b>		
Donations	2,909	1,389
Hire of equipment	-	30,276
Sale of goods	-	5,564
Fuel subsidy	1,789	1,522
Other income	29,514	26,752
<b>Total Other Income</b>	<b>34,212</b>	<b>65,503</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

<b>3 OPERATING REVENUE (continued)</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>e GRANTS, SUBSIDIES &amp; CONTRIBUTIONS</b>		
<b>General Purpose Grants</b>		
Commonwealth Government	509,867	470,269
NT Government	584,629	525,073
<b>Total General Purpose Grants</b>	<b><u>1,094,496</u></b>	<b><u>995,342</u></b>
<b>Other Grants, Subsidies &amp; Contributions</b>		
<b>Northern Territory Government</b>		
Sports and Community Recreation	45,000	45,000
Asset Condition Report	-	40,590
NTEPA Fencing Grant	24,684	-
Streetlighting Reimbursement	-	7,252
Community Benefit	64,582	10,000
Community Event Grants	20,947	5,420
Libraries and museums	49,243	51,748
SPG upgrade community assets	426,196	-
Pensioner Rebate	25,920	26,160
<b>Total Special Purpose grants</b>	<b><u>656,572</u></b>	<b><u>186,170</u></b>
<b>Other Grants</b>		
NDRAA Flood Damage	-	-
NT - Grants for Others	-	-
<b>Total Other Grants</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Grants, Subsidies and Contributions</b>	<b><u>1,751,068</u></b>	<b><u>1,181,512</u></b>
<b>GRANTS PROVIDED FOR CAPITAL PURPOSES</b>		
SPG Capacity Building	-	84,947
Department of Infrastructure, Planning & Logistics	-	1,157,155
Roads to Recovery	108,397	-
SPG Pool Upgrade	-	95,310
SLGIF Road Construction	414,608	-
<b>Total Grants provided for Capital Purposes</b>	<b><u>523,005</u></b>	<b><u>1,337,412</u></b>
<b>TOTAL GRANTS</b>	<b><u>2,274,073</u></b>	<b><u>2,518,924</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

<b>3 OPERATING REVENUE (continued)</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>

*Individually Significant Item*

In 2018/19 Council received the following grants that will be expended in the 2019/20 year: \$275,555 from NT Grants Commission for Federal Assistance Grants, \$480,000 from Strategic Local Government Infrastructure Fund for Coach Road, \$3,283 for community functions, \$4,382 to upgrade bush cemetery toilets, \$300,000 to purchase transportables and electricity for transfer stations, \$110,000 for solar installation from Department of Local Government Housing Community Development and \$60,076 from NDRRA for flood damage. Total \$1,233,296.

In 2017/18 Council received the following grants that were partially spent and the remainder will be spent in the 2019/20 year: \$86,000 to upgrade streetlights and \$57,221 to upgrade public toilets, \$31,178 for boundary expansion project. Total \$174,399.

These have been recognised as a liability - Unexpended Grants in the Statement of Financial Position.

**SOURCES OF GRANTS**

Commonwealth Government	618,264	470,269
Northern Territory Government	1,655,809	2,048,655
Other	-	-
	<b><u>2,274,073</u></b>	<b><u>2,518,924</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

<b>4 OPERATING EXPENSES</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>a EMPLOYEE COSTS</b>		
Salaries and wages	826,759	741,587
Employee leave expense	10,617	4,137
Superannuation	79,312	75,321
Other expenses	90,879	34,726
	<hr/>	<hr/>
<b>Total Employee Costs</b>	<b>1,007,567</b>	<b>855,771</b>
	<hr/>	<hr/>
<b>Total Number of Employees</b>	<b>18</b>	<b>18</b>
<b>b MATERIALS, CONTRACTS &amp; OTHER EXPENSES - GENERAL</b>		
Purchase materials	60,731	18,308
Contractor services	281,420	183,286
Cleaning	60,124	-
Electricity	29,552	-
Insurance	58,370	-
Maintenance buildings and property	223,138	135,677
Computer support	41,936	-
Computer licence fees	59,182	-
Maintenance recreation facilities	94,847	9,353
Motor vehicle fuel and oil	41,180	-
Motor vehicle repairs and maintenance	44,287	-
Water and sewerage	58,972	-
Other expenses	167,019	11,774
	<hr/>	<hr/>
<b>Total Materials, Contracts &amp; Other Expenses - General</b>	<b>1,220,758</b>	<b>358,398</b>
	<hr/>	<hr/>
<p>Note 4(b) and 4(e) Council changed accounting systems during the year and adopted a new chart of accounts allowing better reporting and transparency of costs and this has affected comparatives against last year's figures in some notes</p>		
<b>c MATERIALS, CONTRACTS &amp; OTHER EXPENSES - ROADS</b>		
Seal maintenance	291,219	123,024
Flood damage	148,198	19,876
Resheeting	161,439	78,408
Floodway stabilisation	33,182	10,771
Maintenance grading	162,843	134,508
Other roadside maintenance and emergency repairs	23,032	22,272
	<hr/>	<hr/>
<b>Total Materials, Contracts &amp; Other Expenses - Roads</b>	<b>819,913</b>	<b>388,859</b>
	<hr/>	<hr/>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

<b>4 OPERATING EXPENSES (continued)</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>d DEPRECIATION &amp; AMORTISATION</b>		
Buildings	86,487	90,866
Other structures	68,838	110,193
Motor vehicles and plant	45,085	82,785
Office furniture and equipment	11,853	6,631
Roads infrastructure	431,457	392,663
<b>Total Depreciation &amp; Amortisation</b>	<b>8 643,720</b>	<b>683,138</b>
<b>e OTHER EXPENSES</b>		
Accounting and Audit Committee	111,377	65,384
Advertising	-	1,007
Anzac Day	-	8,149
Auditors remuneration	6,653	22,680
Consultants	5,800	-
Elected members expenses	49,620	59,004
Freight - general	-	1,132
Insurance	-	104,225
Internet and computer costs	-	4,296
LGANT Membership	-	5,467
Other	-	70,497
Power and street lighting	-	37,165
Purchase of glyphosate	-	10,573
Rates recovery costs	-	4,962
Rating System	-	11,664
Specific grants expenditure	-	125,536
Telephone	-	10,456
Vehicle expenses	-	83,301
Water and sewerage	-	58,867
<b>Total Other Operating Expenses</b>	<b>173,450</b>	<b>684,365</b>
<b>5 GAIN OR LOSS ON DISPOSAL OF ASSET</b>		
Proceeds from disposal	13,637	-
Less: Carrying value of assets sold	(20,812)	-
<b>Total Loss on Disposal of Assets</b>	<b>(7,175)</b>	<b>-</b>



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

<b>6 CASH AND CASH EQUIVALENTS</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	1,000	1,000
Cash at bank	228,610	91,734
Deposits at call	1,400,000	2,150,000
Trust account	1,196,108	633,742
<b>Total Cash and Cash Equivalents</b>	<b>12a <u>2,825,718</u></b>	<b><u>2,876,476</u></b>
Total Cash consists of:		
Current Cash	2,825,718	2,876,476
<b>Total Cash and Cash Equivalents</b>	<b><u>2,825,718</u></b>	<b><u>2,876,476</u></b>
<b>RESTRICTED CASH SUMMARY</b>		
Total Unrestricted	<u>2,825,718</u>	<u>2,876,476</u>
<b>Total Cash Available</b>	<b><u>2,825,718</u></b>	<b><u>2,876,476</u></b>

Cash is held in the Commonwealth Bank in a business cheque account. Short term deposits are held in CBA Direct Term Investment accounts.

<b>7 TRADE AND OTHER RECEIVABLES</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Rates - General and Other	227,877	170,439
Debtors - General	21,603	651
Prepayments of rates	(35,154)	(47,713)
Less: Allowance for Doubtful Debts	-	-
Goods and Services Tax	12,690	15,238
<b>Total Trade and Other Receivables</b>	<b><u>227,015</u></b>	<b><u>138,615</u></b>
Total Trade and Other Receivables consists of:		
Current Trade and Other Receivables	227,015	138,615
<b>Total Trade and Other Receivables</b>	<b><u>227,015</u></b>	<b><u>138,615</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

<b>7 TRADE AND OTHER RECEIVABLES (continued)</b>	<b>2019</b>	<b>2018</b>
<b>a Ageing of Trade Receivables</b>	<b>\$</b>	<b>\$</b>
Trade Receivables are non-interest bearing and are generally on 30 day terms.		
The ageing of Trade Receivables is detailed below:		
Not past due	19,069	126
Past due 31-60 days	233	240
Past due 61-90 days	2,301	285
Past due 91+ days	-	-
<b>Total</b>	<b><u>21,603</u></b>	<b><u>651</u></b>
<b>b Past due but not impaired receivables</b>		
As at 30 June 2019 current receivables with a nominal value of \$192,723 (2018 - \$122,726) were past due but not impaired. These relate to a number of customers who are on rate payment arrangement plans with Council.		
The ageing of these receivables is as follows:		
Past due 31-60 days	-	-
Past due 61-90 days	-	-
Past due 91+ days	192,723	122,726
<b>Total</b>	<b><u>192,723</u></b>	<b><u>122,726</u></b>
<b>c Impaired receivables</b>		
As at 30 June 2019 there were no receivables that were impaired.		
<b>d Movement in the allowance for doubtful debts</b>		
Balance at beginning of the year	-	(2,411)
Impairment losses recognised on receivables	-	-
Amounts written off during the year as uncollectable	-	2,411
Impairment losses reversed	-	-
<b>Balance at end of the year</b>	<b><u>-</u></b>	<b><u>-</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**8 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

**a Reconciliation of movements in assets**

	Land	Buildings	Community Assets	Motor Vehicles & Plant	Office Furniture & Equipment	Roads at Cost	Roads at Valuation	Totals
	\$	\$	\$	\$	\$	\$	\$	\$
Basis of Measurement	UCV	Valuation	Valuation	Cost	Cost	Cost	Valuation	
<b>Asset Values</b>								
Opening gross value	3,377,000	2,004,887	1,815,295	1,240,960	78,285	7,517,286	6,512,324	22,546,037
Adjustments to opening value	-	-	-	-	-	-	-	-
Additions/renewals	-	-	154,675	101,081	-	574,592	-	830,348
Disposals	-	-	-	(20,811)	-	-	-	(20,811)
Write Offs	-	-	-	-	-	-	-	-
Revaluation adjustment	-	-	-	-	-	-	-	-
Internal transfers	-	-	-	-	-	-	-	-
<b>Closing gross value</b>	<b>3,377,000</b>	<b>2,004,887</b>	<b>1,969,970</b>	<b>1,321,230</b>	<b>78,285</b>	<b>8,091,878</b>	<b>6,512,324</b>	<b>23,355,574</b>
<b>Accumulated Depreciation</b>								
Opening balance	-	90,866	134,967	524,674	46,835	747,528	3,167,849	4,712,719
Adjustments to opening value	-	-	-	-	-	-	-	-
Depreciation provided	-	86,487	68,838	45,085	11,853	187,637	243,820	643,720
Depreciation on disposals	-	-	-	-	-	-	-	-
Depreciation on write-offs	-	-	-	-	-	-	-	-
Revaluation adjustment	-	-	-	-	-	-	-	-
Internal transfers	-	-	-	-	-	-	-	-
<b>Accumulated Depreciation at period end</b>	<b>-</b>	<b>177,353</b>	<b>203,805</b>	<b>569,759</b>	<b>58,688</b>	<b>935,165</b>	<b>3,411,669</b>	<b>5,356,439</b>
<b>WDV at 30 June 2019</b>	<b>3,377,000</b>	<b>1,827,534</b>	<b>1,766,165</b>	<b>751,471</b>	<b>19,597</b>	<b>7,156,713</b>	<b>3,100,655</b>	<b>17,999,135</b>
<b>WDV at 30 June 2018</b>	<b>3,377,000</b>	<b>1,914,021</b>	<b>1,680,328</b>	<b>716,286</b>	<b>31,450</b>	<b>6,769,758</b>	<b>3,344,475</b>	<b>17,833,318</b>
<b>Work in Progress at 30 June 2019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,413</b>	<b>-</b>	<b>5,413</b>
<b>Work in Progress at 30 June 2018</b>	<b>-</b>	<b>-</b>	<b>95,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,493</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**8 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (continued)**

**a Reconciliation of movements in assets (continued)**

Some assets have been reclassified to effect a clear distinction between recognised classes of assets. Assets which have been reclassified and were previously shown at cost are deemed to be at fair value. There is no material financial adjustment to be made in relation to these transfers.

	Land	Buildings	Community Assets	Motor Vehicles & Plant	Office Furniture & Equipment	Road Infrastructure at Cost	Road Infrastructure at Valuation	Totals
<b>b Capital expenditure budget</b>								
Administration								-
Housing & Community								-
Recreation & Culture								-
Transport				30,000		581,465		611,465
Public Order & Safety								-
Economic & Other Services								-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>581,465</b>	<b>-</b>	<b>611,465</b>
Actual 2019	-	-	154,675	101,081	-	574,592	-	830,348
Capital budget variance	-	-	154,675	71,081	-	(6,873)	-	218,883

**c Valuations**

Infrastructure, property, plant & equipment valuations were determined by reference to the following:

**(i) Land**

At 30th June 2013 Coomalie Community Government Council undertook a comprehensive review of and verification of the existence of land. During this process it was discovered that eleven parcels of land had not been previously recognised. Land was reconciled to the Australian Valuation Office Integrated Land Information System (ILIS) Report at 30th June 2013. The land has been recognised in 2014 at the Unimproved Capital Value (UCV) as per the ILIS report. All land has been valued to the Interim UCV Report at 13th June 2014.

Land will be revalued in 2019-2020 year by the Valuer General.

**(ii) Roads**

Roads are revalued as often as is economically reasonable and were revalued by Maloney's as at 30th June 2017. The valuation amount does not materially differ from its fair value at reporting date.

**(iii) Buildings and Other Structures**

Buildings and Other Structures were revalued by Maloney's as at 30th June 2017 and new values implemented.

**(iv) Motor Vehicles and Plant, Office Furniture and Equipment**

Motor Vehicles and Plant, Office Furniture and Equipment are recognised at cost and therefore are not revalued.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

<b>9 TRADE AND OTHER PAYABLES, PROVISIONS AND OTHER LIABILITIES</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
CBA Credit Cards	1,085	-
Trade Creditors	219,926	60,498
Accrued Expenses	28,071	67,545
PAYGW	-	13,368
Hiring and Key Deposits	1,826	-
Retention Monies	15,277	75,048
Other	(661)	2,132
<b>Total Trade and Other Payables</b>	<b>265,524</b>	<b>218,591</b>
<b>Provisions</b>		
Annual Leave	39,039	46,683
Long Service Leave	54,903	36,642
<b>Total Provisions</b>	<b>93,942</b>	<b>83,325</b>
<b>Unexpended Grants</b>		
Unexpended Grants	1,407,695	1,190,613
<b>Total Unexpended Grants</b>	<b>1,407,695</b>	<b>1,190,613</b>
<b>10 ACCUMULATED SURPLUS</b>		
Accumulated surplus	6,757,359	5,795,839
Net result attributable to Council	(161,253)	961,520
<b>Total Accumulated Surplus</b>	<b>6,596,106</b>	<b>6,757,359</b>
<b>11 ASSET REVALUATION RESERVE</b>		
<b>(i) Movements in the Reserve</b>		
Balance at the beginning of the financial year	12,694,014	12,694,014
Revaluation of Buildings, Structures and Site Improvements	-	-
<b>Total Asset Revaluation Reserve</b>	<b>12,694,014</b>	<b>12,694,014</b>
<b>(ii) Analysis of the Reserve</b>		
The closing balance of the asset revaluation reserve is comprised of the following asset categories:		
Land, buildings, structures and site improvements	4,424,676	4,424,676
Roads infrastructure	8,269,338	8,269,338
<b>Total Asset Revaluation Reserve</b>	<b>12,694,014</b>	<b>12,694,014</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**12 RECONCILIATION TO CASH FLOW STATEMENT**

- a Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Statement of Financial Position as follows:-

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	1,000	1,000
Cash at bank	228,610	91,734
Trust account	1,196,108	633,742
Deposits at call	1,400,000	2,150,000
<b>Cash Flow from Operating Activities</b>	<b>6</b>	
	<b><u>2,825,718</u></b>	<b><u>2,876,476</u></b>
<b>b Reconciliation of changes in Net Assets to Cash from Operating Activities</b>		
Net Surplus/(Deficit) from continuing operations	<b>(161,253)</b>	<b>961,520</b>
<b>Add</b>		
Depreciation and amortisation	643,720	683,138
Loss on sale of assets	7,175	-
Decrease in receivables	-	-
Increase in unexpended grants	217,082	420,373
Increase in creditors and accruals	46,933	88,673
Increase in employee provisions	10,617	4,139
	<b><u>925,527</u></b>	<b><u>1,196,323</u></b>
<b>Less</b>		
Decrease in creditors and accruals		-
Decrease in grants in advance		-
Increase in receivables	(88,400)	(67,125)
	<b><u>(88,400)</u></b>	<b><u>(67,125)</u></b>
<b>Net Cash provided by Operating Activities</b>	<b><u>675,873</u></b>	<b><u>2,090,718</u></b>

**13 COMMITMENTS FOR EXPENDITURE**

**Capital Commitments**

Council have capital commitments of \$480,000 from the Department of Local Government Housing Community Development for the construction of Coach Road in 2019/20.

**Finance and Operating Lease Commitments**

Council has no lease commitments at the reporting date.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF PERFORMANCE MEASUREMENT  
FOR THE YEAR ENDED 30 JUNE 2019**

14 FINANCIAL INDICATORS	2019 Ratio	2018 Ratio
<b>OPERATING SURPLUS RATIO</b>		
<u>Operating Surplus/(Deficit)</u> Total Operating Income	-4%	24%
<b>NET FINANCIAL LIABILITIES RATIO</b>		
<u>Net Financial Liabilities</u> Total Operating Income	11%	8%
<b>ASSET SUSTAINABILITY RATIO</b>		
<u>Net Asset Renewals</u> Asset Management Plan required expenditure	75%	0%
<b>CURRENT RATIO</b>		
<u>Current Assets</u> Current Liabilities	1.73	2.02
<b>RATE COVERAGE PERCENTAGE</b>		
<u>Rate Revenue</u> Total Revenue	29%	34%
<b>RATES &amp; ANNUAL CHARGES OUTSTANDING PERCENTAGE</b>		
<u>Rates &amp; Annual charges outstanding</u> Rates & Annual charges collectable	18%	13%

15 CONDITIONS OVER GRANTS & CONTRIBUTIONS	2019 \$	2018 \$
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Grants and contributions that were obtained on the condition that they be expended on specified purposes or in a future period but which are not yet expended in accordance with those conditions are as follows:

Unexpended at the close of the previous reporting period	1,190,613	770,240
Less: expended during the current period from revenues recognised in previous reporting periods	(1,016,214)	(770,240)
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions	1,233,296	1,190,613
Unexpended at the close of this reporting period	<b><u>1,407,695</u></b>	<b><u>1,190,613</u></b>

**16 EVENTS AFTER THE REPORTING PERIOD**

There were no material adjusting events after the reporting period.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**17 FINANCIAL INSTRUMENTS**

**a Liquidity Analysis**

	Average interest rate	Variable interest rate	Fixed interest rate maturity		Non interest bearing	Total
			< 1 year	1 to 5 yrs		
2019	%	\$	\$	\$	\$	\$
<b>Financial assets</b>						
Cash on hand		-	-	-	1,000	1,000
Cash at bank	0%	228,610	-	-	-	228,610
Deposits at call	1.19% - 1.89%	1,400,000	-	-	-	1,400,000
Trust account	0%	1,196,108	-	-	-	1,196,108
Receivables - Rates	18%	192,723	-	-	-	192,723
Receivables - Debtors	0%	-	-	-	21,603	21,603
		<u>3,017,441</u>	<u>-</u>	<u>-</u>	<u>22,603</u>	<u>3,040,043</u>
<b>Financial liabilities</b>						
Trade and Other Payables		-	-	-	265,524	265,524
Unexpended Grants		-	-	-	1,407,695	1,407,695
		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,673,219</u>	<u>1,673,219</u>
2018	%	\$	\$	\$	\$	\$
<b>Financial assets</b>						
Cash on hand		-	-	-	1,000	1,000
Cash at bank	0.00%	91,734	-	-	-	91,734
Deposits at call	1.19% - 2.67%	2,150,000	-	-	-	2,150,000
Trust account	0.00%	633,742	-	-	-	633,742
Receivables - Rates	18%	122,726	-	-	-	122,726
Receivables - Debtors	0	-	-	-	651	651
		<u>2,998,202</u>	<u>-</u>	<u>-</u>	<u>1,651</u>	<u>2,999,853</u>
<b>Financial liabilities</b>						
<b>Trade and Other Payables</b>		-	-	-	218,591	218,591
Unexpended Grants		-	-	-	1,190,613	1,190,613
		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,409,204</u>	<u>1,409,204</u>

**b Financial risk management objectives and policies**

The Council's principal financial instruments comprise receivables, payables and cash and cash equivalents.

The Council manages its exposure to financial risks, in accordance with its policies. The objectives of the policies are to maximise the income to the Council whilst minimising the downside risk.

The Council's activities expose it to normal commercial financial risk. The main risks the Council is exposed to through its financial instruments are liquidity risk, credit risk, market risk and interest rate risk. Risks are considered to be low.

Primary responsibility for the identification and control of financial risks rests with the Councillors and Senior Management under the authority of the Council's Councillors.



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**17 FINANCIAL INSTRUMENTS (continued)**

**c Categories of financial instruments**

	<b>Recognised financial instruments</b>	<b>Statement of Financial Position Notes</b>	<b>Accounting Policies</b>	<b>Terms and conditions</b>
<b>i</b>	<u>Financial Assets</u>			
	Cash and cash equivalents	6	Details are set out in note 1.	Interest is earned at the bank's benchmark interest rate.
	Trade and other receivables	7	Trade Receivables are carried at nominal amounts due less any provision for doubtful debts. A provision for doubtful debts is recognised when collection of the full nominal amount is no longer probable.	Credit sales are normally on 30 day terms or other negotiated terms.
<b>ii</b>	<u>Financial Liabilities</u>			
	Trade and other payables	9	Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.	Trade liabilities are normally settled on 30 day terms or other negotiated terms.

**d Net fair value of financial assets and liabilities**

Cash and cash equivalents: The carrying amount approximates fair value because of their short-term maturity.

Trade and other receivables and trade and other payables: Their carrying amounts approximate fair value.

**e Liquidity Risk**

Liquidity risk arises from the financial liabilities of the entity and the Council's subsequent ability to meet its obligations to repay its financial liabilities as and when they fall due.

The Council reduces its exposure to liquidity risk by monitoring its cash flows closely through rolling future cash flows and monitoring the ageing of receivables and payables.

As the Council does not have any borrowings, it manages its exposure to liquidity risk by maintaining short term investments of less than one year to cater for unexpected volatility in cash flows.

**f Contingent Assets and Contingent Liabilities**

There are no contingent assets and liabilities at reporting date.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**17 FINANCIAL INSTRUMENTS (continued)**

**g Credit Risk**

Credit risk is the risk of financial loss to the Council if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Exposure to credit risk is monitored by management on an ongoing basis. The maximum exposure to credit risk, excluding the value of any collateral or other security, is limited to the total carrying value of financial assets, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements.

The council does not have any significant credit risk exposure to any single entity or group having similar characteristics. In the case of rate receivables, the Council has the power to sell property to recover any defaulted amounts. In other cases, the Council assesses the credit risk before providing goods or services.

**h Market Risk**

Market risk is the risk that changes in market prices, such as interest rates and equity prices will affect the Council's income or the value of its holdings of financial instruments. The Council does not have any material market risk exposure.

**i Interest Rate Risk**

Interest rate risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Council is exposed to interest rate risk primarily from its cash surpluses invested in short term interest bearing deposits. The deposits are only made with reputable financial institutions with maturity dates generally being between one to six months.

As at balance date the Council had the following financial instruments exposed to variable interest rate risk:

	<b>2019</b>	<b>2018</b>
<b>Financial Assets</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	2,825,718	2,876,476

At balance sheet date the Council has not entered into any loans or other financial commitments that present exposure to interest rate risk. Credit cards are the only short term financial instrument used by the Council and balances are cleared at month end.

**j Sensitivity Analysis**

The table below details the interest rate sensitivity analysis of the Council at the reporting date holding all other variables constant. A 100 basis point change is deemed to be reasonably possible and is used when reporting interest rate risk.

	<b>Impact on Profit Higher/(Lower) 2019</b>	<b>Impact on Profit Higher/(Lower) 2018</b>
	<b>\$</b>	<b>\$</b>
Interest rate + 1.00%	28,257	28,765
Interest rate - 1.00%	(28,257)	(28,765)

The method used to arrive at the possible risk of 100 basis points was based on both statistical and non-statistical analysis. The statistical analysis has been based on the Council's cash rate for the past years. This information is then revised and adjusted for reasonableness under the current economic circumstances.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**18 RELATED PARTY TRANSACTIONS**

AASB 124 *Related Party Disclosures* requires the disclosure of transactions with associated entities. It also requires disclosure of the nature of those transactions.

The key management personnel of the Council include the President, Councillors and Chief Executive Officer. In all, seven persons were paid the following compensation:

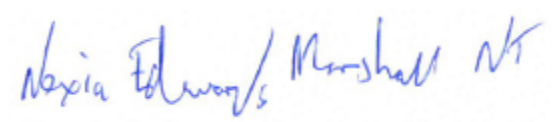
	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Salaries, allowances and other short term benefits	171,620	218,956
<b>TOTAL</b>	<b>\$ 171,620</b>	<b>\$ 218,956</b>

In 2018/19 one Councillor owned a business that provided catering to the value of \$3,946 during the year.

**AUDITOR'S INDEPENDENCE DECLARATION UNDER THE LOCAL GOVERNMENT ACT AND LOCAL GOVERNMENT ACCOUNTING REGULATIONS  
TO THE COUNCIL MEMBERS OF COOMALIE COMMUNITY GOVERNMENT COUNCIL**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019 there have been no contraventions of:

- (a) the auditor independence requirements of the *Local Government Act* and *Local Government (Accounting) Regulations*; and
- (b) any applicable code of professional conduct in relation to the audit.



Nexia Edwards Marshall NT  
Chartered Accountants



Noel Clifford  
Partner

Darwin  
Northern Territory

Date: 28 October 2019

## **INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL MEMBERS OF COOMALIE COMMUNITY GOVERNMENT COUNCIL**

### ***Opinion***

We have audited the financial report, being a general-purpose financial report, of Coomalie Community Government Council, which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and comprehensive income, statement of changes in equity, the statement of working capital, statement of cash flows, the chief executive officer's statement and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report of the Coomalie Community Government Council has been prepared in accordance with the *Northern Territory of Australia Local Government Act*; including:

- (i) give a true and fair view of the Council's financial position as at 30 June 2019 and of its performance and its cash flows for the year then ended; and
- (ii) Complying with Australian Accounting Standards and the *Local Government (Accounting) Regulations*.

### ***Basis for Opinion***

We conducted our audit in accordance with the Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the *Northern Territory of Australia Local Government Act* and the Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Responsibilities of the Chief Executive Officer for the Financial Report***

The Chief Executive Officer of the Council are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial statements is appropriate to meet the requirements of the *Local Government Act and Local Government (Accounting) Regulations*, and is appropriate to meet the needs of the members. The Chief Executive Officer are also responsible for such internal control as the Council determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

## **INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL MEMBERS OF COOMALIE COMMUNITY GOVERNMENT COUNCIL (CONT)**

### ***Responsibilities of the Chief Executive Officer for the Financial Report (Cont.)***

In preparing the financial report, the Chief Executive Officer is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council members either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

The Chief Executive Officer and Council Members are responsible for overseeing the Council's financial reporting process.

### ***Auditor's Responsibilities for the Audit of the Financial Report***

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

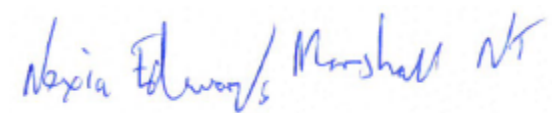
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of the Council members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.

**INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL MEMBERS OF COOMALIE COMMUNITY  
GOVERNMENT COUNCIL (CONT)**

***Auditor's Responsibilities for the Audit of the Financial Report (Cont.)***

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Nexia Edwards Marshall NT  
Chartered Accountants



Noel Clifford  
Partner

Darwin  
Dated: 28 October 2019