



Coomalie Community Government Council

Annual Report

2017/2018



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A message from the President

I am pleased to present the annual report for 2017/18 for the Coomalie Community Government Council covering our achievements for the year.

In August 2017 general elections were held across the Northern Territory, after a long stint served by previous Councillors of up to five years. Coomalie has three wards with two Councillors representing each ward. We have three new Councillors, Christian McElwee, Deborah Moyle, Sharon Beswick and three returning Councillors, Max Corliss, Sue Bulmer and I. The current Council members are working together with the professional and dedicated staff at Council to review and improve services and has adopted a new Strategic Plan for 2018-2022.

Our Chief Executive Officer, Paul McInerney has successfully completed a year and a half with Coomalie and is working closely with Council on our Strategic Plan, Long Term Asset Renewal Plans and exploring options of boundary expansion.

Council again successfully applied for a Regional Economic Infrastructure Fund grant to seal Milton/Coach Road in conjunction with our "Roads to Recovery" grant and a Council contribution. The project was a total of \$1.8 million and was completed in December 2017. The third stage of the project was \$600,000 to seal another 3km in July 2018, which leaves only 2km unsealed near the Adelaide River end. Council will be applying for grants next year to complete sealing the remaining 2km. This is a major development project that Council has undertaken and congratulations to the team and the contractor for all their hard work thus far.

Other major grants and projects carried out this year were Special Purpose Grants of \$95,000 to upgrade the ageing Batchelor Swimming Pool, \$100,000 for capacity building to investigate options with Belyuen Council and \$40,000 for Asset Condition Reporting for Coomalie and Belyuen. 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 \$51,000. The Anzac Day Dawn Service was again supported by the Northern Territory Government for \$7,000 and from RAAF Base Tindal 452 Squadron. Over 2,800 people attended the service and it was broadcast on ABC Darwin News again this year so gave our town of Adelaide River positive exposure.

Without these key grants, most of these projects would not be able to be completed within Council's existing budget. Council is very appreciative of the work that goes into applying for these grants and also to the organisations and Departments that offer the funding.

Council received approximately \$995,000 in Federal Assistance Grants and Northern Territory Operational Subsidies this year. About a third of our operational revenue this year is from rates and charges, the remaining from operational and capital grants. Whilst the figure is slightly skewed because of the amount of some of the one off grants, Council is still heavily reliant on grant funding.

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. Batchelor and now Adelaide River will continue to be a high priority for Council to manage effectively for future years.

The Department of Transport completed the Batchelor Airstrip Master Plan and Council continue to await the decision from the Northern Territory Government and the release of the document.

Council's goal is to prosper as a viable, sustainable, and responsible local government entity now and into the future. Rates and charges for 2017/18 were increased 1% in line with Council's resolution in 2012/13 and its long term financial plan, and it should be noted this will be the last year of this Council's commitment to increases in rates and charges. This year has seen the highest overdue rates and charges balance for about 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 a number of community events during the year, including Territory Day, the Kylie Turner Memorial Cricket Match, Seniors Month, Community Recognition Awards, Remembrance Day, Seniors Christmas Lunch, School Holiday Programs, Australia Day, the Bombing of Darwin and Anzac Day.

Council is continuing discussions with Belyuen Community Government Council about shared services models for the two Council's in the near future. 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 base Council.

I would like to personally thank our Councillors, Christian McElwee, Sharon Beswick, Deborah Moyle, Sue Bulmer and Max Corliss for their consistent efforts and hard work with Council staff. Special thanks to Max Corliss our Vice President who steps in to relieve in the President position as required.

As the proud elected chair of the Coomalie Council team, I would like to express my sincere gratitude to my fellow Councillors, the Council team, and especially the many volunteers that value add to staff efforts and assist Council with the various community events we hold during the year. Without the volunteers in our community we would not be successful in the delivery of these community events to the level that we do. There are members of our community that help drive many projects and Council thank them for their tireless efforts in ensuring our community remains vibrant and strong.

I look forward to seeing Coomalie Council thrive and develop.

Andrew Turner

President



Flooded Finnis River Crossing – January 2018

A message from the Chief Executive Officer

It is with pleasure I present my annual report for the 2017/18 year of operations for the Coomalie Community Government Council.

Staff

Staff turnover was small throughout a busy period for the Council administration and operations teams.

Relief roles in Administration and Operations recruitment did occur with parenting leave requirements. Casual Field Officers were recruited as well to supplement the works teams. Staff have continued to focus on their own individual roles in contributing to a professional team for the Council and community.

The Management Staff of Council at 30th June 2018 are:

Chief Executive Officer	Paul McInerney
Finance Manager	Melissa Kerr
Senior Administration Officer	Aleyshia Kim
Operations Manager	Robbie Bright

There were no full time replacement staff appointed during the year though relief staff were appointed to fill the following roles for periods of the year:

Relief Operations Supervisor	Richard McDougall
Relief Senior Administration Role	Jasmine Douglas

Casual Field Staff appointed throughout the year were:

Phil Thompson

The Building Capacity Grant through the NT Government Department of Housing and Community Development, did allow for additional temporary employment to convert the Reception position of Council from 0.5 to approximately 0.8 FTE; the creation of a part-time Executive Projects Officer to work in support of administration leave for other staff as well as working specifically on projects such as the merger proposal. Financial Management, ICT and organisation support was available to supplement the role of the PT Finance Manager as required with additional days.

Governance

The August 2017 Elections resulted in three new Councillors being elected.

Sharon Beswick	Adelaide River Ward
Deborah Moyle	Batchelor Township Ward
Christian McElwee	Batchelor Township Ward

Re-elected Councillors were:

Cr Max Corliss	Adelaide River Ward
Cr Sue Bulmer	Coomalie Rural Ward
Cr Andrew Turner	Coomalie Rural Ward

At the first meeting of newly elected Council in September 2017 the following appointments were made:

President: Councillor Andrew Turner
Vice President Councillor Max Corliss

The first meeting was also attended by the Executive Director, Local Government Division, Department of Housing and Community Development and they addressed the new Council on requirements for good governance under the Local Government Act.

The following specific topics were covered:

Code of Conduct
Conflict of Interest
Confidential Provisions of the Local Government Act

Strategic Direction 2018 - 2022

From December 2017 through until March 2018 – Council conducted the review of the previous Council strategic plan and then developed a new plan to guide the Council over the 4 year term of the Council.

Mr Rolf Nilsson kindly assisted as facilitator to assist the Councillors through the processes of gaining opinion and consensus in direction for a new Strategic Plan. At the March 2018 meeting a draft plan was developed and put out to the community for consultation and feedback. During the process of the Plan being developed 2 submissions were received. The final Strategic Plan was adopted in June 2018 as part of the Annual Shire Plan and rates process.

Key Goals were established and are supported by key strategies under each goal as well as operational targets (or KPI's). The four key goals of the strategic plan are as follows:

Goal 1: Strong, transparent and accountable local governance to achieve quality service delivery

Goal 2: Advocate responsibly and vigorously for the interests and wellbeing of our community

Goal 3: Implement comprehensive and innovative planning for sustainable service delivery across the social, economic, environmental and cultural spheres

Goal 4: Demonstrate strong support for community wellbeing



Council working on the new Strategic Plan 2018-2022

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 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.

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

The Council minute's standing orders provide detailed summaries of actions arising from the proposal for the two Councils to investigate merging.

In September 2017 at the Council elections, Belyuen 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 with acting Executive Director, Local Government Division, Department Housing and Community Development, 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 Shire. 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 with CEO's acting in support.

The first meeting was held in December 2017 and have been held regularly to build a proposal for consideration by both Councils. As at 30th June 2018 the investigation and fact finding has continued with support from the NT Government through the Department Housing and Community Development, Local Government Division as required. The relationship between the Councillors, CEO's and staff has been a very respectful and highly successful partnership to date.

The NT Government has provided Coomalie Council with an initial \$100,000 Building Capacity Grant to build 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 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.

The funding did allow for finance management and the Finance Officer 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 months in the moving forward of the proposal and I am grateful for their positiveness and support.

From July 2018 – November 2018 it is expected that a consultation document will be finalised to enable quality discussion with Coomalie ratepayers on the final proposal.

Finance

Council's Finance Manager Melissa Kerr has worked with Council for nearly a 10 year period 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.

Council increased its rates by 1.00% in line with CPI. This was as the previous 5 year rates strategy of the previous Council was concluded in 2016/17. Council will through its work with the Coomalie and Belyuen Council Asset Due Diligence 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 2017/18 were \$1.27 million. This represents over 50% of Council's normal recurrent funding which is in the order of \$2.6m. Council also received non- recurrent grants of \$1.3m.

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	\$470,269
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Council also receives the following annual grants from the NT Government:

Operational Grant	\$525,073
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Community Recreation Officer Support	\$ 45,000
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Community Library Subsidy	\$ 51,748
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Monsoonal Rain Flood Event January through to March 2018

Council whilst spared from the impact of Cyclone Marcus, did suffer significant road network damage due to a Monsoonal rain event in early 2018. It was estimated that around \$600,000 of damage to the network had been received. A natural disaster fund application was submitted and at the 30th June 2018 Council was awaiting the outcome of its claim.

One of the biggest risks to financial sustainability of a small Council are these types of events and Council will be endeavouring to meet the stringent condition recording of the network pre-wet season so that damage can be clearly demonstrated to the NT and Commonwealth Governments.

A major area of loss through these type of events is that of the fines from the road surface that are washed away and reduce the life of the gravel road surface by not being able to bring back materials from the sides of the road when conducting maintenance grading. Washouts and gutters are easier to prove with photographic evidence compared to proving the loss of surface material from continual rain.

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. Whilst torrential rain and flooding creeks made it difficult for people to make their way to Batchelor, around 100 people did attend after a hearty breakfast and were then able to recognise the following recipients the 2018 Australia Day awards:

Young Sports Person of the Year – Georgia White

Volunteer of the Year – Darryl Butler

Community Event of the Year – NCA Junior Rodeo – Gymkhana

Young Citizen of the Year – Emma Kerr and Emma Douglas

Citizens of the Year – Linda and Robbie Douglas

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

Sean Stanton, Kane Douglas, Jan Jewell, Dick Skinner, Steve Deveraux, Denise Grecian –Wright, Fred Byrnes(Volunteer on behalf of BART),Colin Taylor (on behalf of Bowls Club), Marlene Ball, Ruth McMartin, Miss Lyla Wills, Ms Prue King, Ms Carolyn Bilston, Richard Luxton, Eva Spiteri, Vic Fox (BART), Karen & Colin Malin, Kristie Smith, Shane Ploenges, Trevor Horman, Merlene Wilkinson, Adelaide River FERG Team, Batchelor FERG Team, Waler Horse Society NT, Adelaide River Markets, Rosella Festival and the Batchelor Men’s Shed were all recognised.

Advocacy

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

- Aged Care and access to services – major work in collaboration with the Batchelor and Adelaide River Health Clinics has been undertaken to highlight the fact that Coomalie has one of the highest proportion over 60 year olds in the NT (300 plus). A Forum was held in February 2018 where government agencies involved in the coordination of Commonwealth funded services to seniors were able to speak to a gathering of 60 seniors at the Litchfield Motel conference room at Batchelor. Councils strongly desires seeking funding from Government sources to appoint an aged care coordinator to broker the services that are so badly needed in the Community.
- Coomalie Planning Concepts and Land Use Plan – ongoing lobby to have the plan updated and modernised. Result scheduled for 2019/20 year.
- Poor mobile and data telecommunications services to towns of Adelaide River and Batchelor and widely in the rural areas of the Council – major long term survey of residents ongoing with a view to building an informed case for funding of these services.

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 NT and Commonwealth Government the specific issues in common that Councils share.

Major topics that have been addressed this year include:

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

Assistance

The work that a Council is involved in requires good relationships and support of many organisations.

The support particularly from staff at the Northern Territory Local Government Division of the Department for Housing and Community Development has been greatly appreciated particularly through financial and human resource support in relation to the Coomalie/Belyuen Council Combined Working Group; the Northern Territory Department of Sport and Recreation through its programs; NT Housing; Top End Health Service NT Government; Australian Government Department of Health NT; Civil Services, Department Infrastructure Planning and Logistics; Local Government Association of the NT; Royal Life Saving Society NT Branch; COTA NT; Cricket NT as well as all local community groups.

Local Member, Mr Gary Higgins, MLA, member for Daly has continued to support activities within the Council and is always prepared to advocate on Council and the community's behalf on matters that affect the lives of the community. This work is greatly appreciated by all of us at Council.

General appreciation

I would like to thank our President, Andrew Turner for his sound leadership, vision and strategic direction of the Council as its principle member. To the newly elected Council I wish to convey my thanks for the spirit, passion and ideas that you bring to the table that will assist in the longer term development of the Coomalie Council. The new Council has been extremely busy in its first 12 months and decision making and debate has been respectful and harmonious and based on achieving good outcomes for the Council and Community.

I wish to pay my respect for the efforts of the retiring Councillors pre September 2017, Dave Gray, Ewan Crook and long serving Councillor Bruce Jones. These Councillors also shared the passion for civic service through representation of their communities.

Finally I wish to thank the Council staff both operations and administration. Each staff member brings their own skillset to the various roles of Council and I believe that they are a good team who are able to deliver a range of quality local government services to our ratepayers, stakeholders and wider community.

Paul McInerney

Chief Executive Officer



Council's Administration and Depot buildings

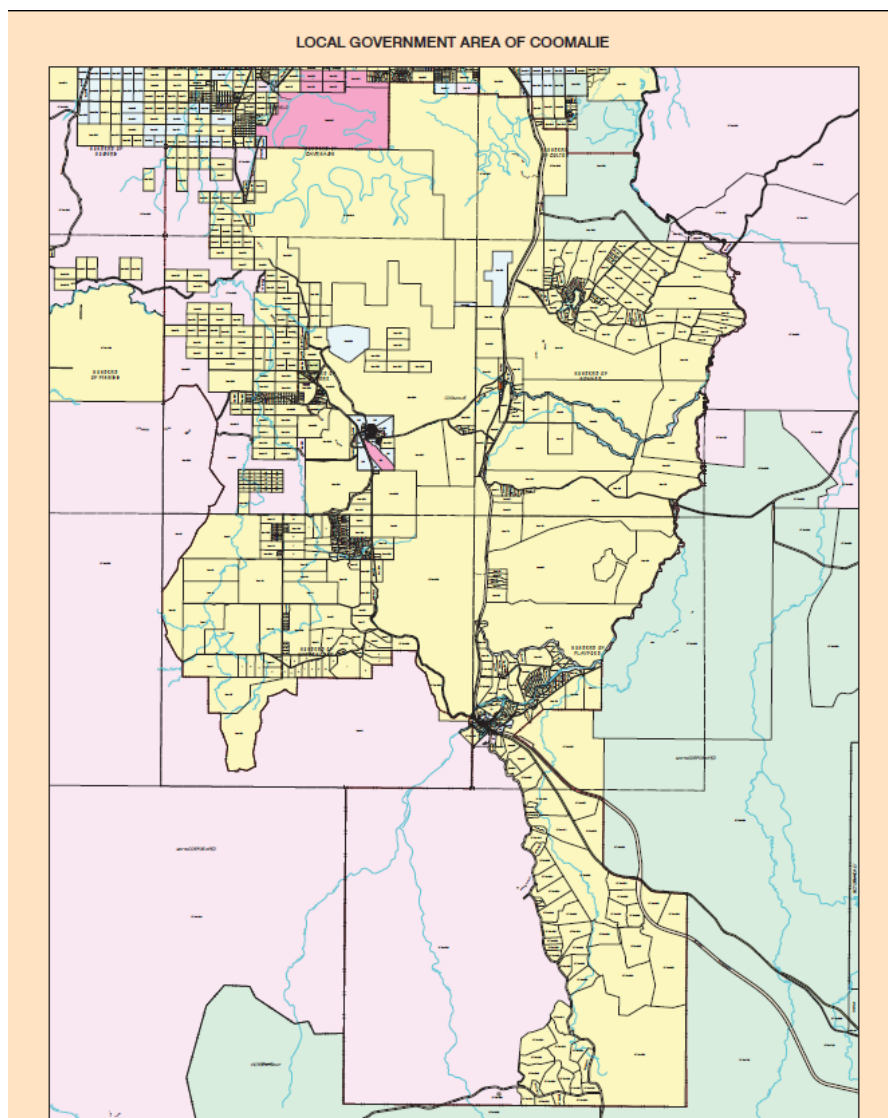
About Us

The Coomalie Community Government Council was approved by the NT Government in 1990, held its first election on 2nd 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 400km² to the Shire. The total Council area is 2056km² 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 19th 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 Finnis 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.



Seal Milton Coach Road – July 2017

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



Councillor Christian McElwee

Batchelor Township

0405 627 876

cnm320@yahoo.com



Vice President Max Corliss

Adelaide River Township

0437 210 964

maxcorl4@gmail.com



Deborah Moyle

Batchelor Township

0407 271 357

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Councillor Sharon Beswick

Adelaide River Township Ward

0438 179 904

arstore@bigpond.com



Councillor Sue Bulmer

Batchelor Township

0889 760 922

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Our Team

This last financial year has been a year of stability for the majority of our team. The Chief Executive Officer, Paul McInerney has been with Council for over a year now and has settled into the role comfortably. He is ably supported by Operations Manager, Robbie Bright and Finance Manager, Melissa Kerr who have both been with Council for over eight years now.

Jasmine Douglas was in the role of Senior Administration Officer until the new year when Aleyshia Kim returned from maternity leave and Jasmine moved into the Executive Assistant role for boundary expansion projects. Stacey Shooter continued as Accounts Officer and Hilary Brett as our Receptionist. Rishona Meggs remained as Community Recreation Officer. This energising team of ladies 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 Operations Supervisor, Emma Dunne. Our Works Service Officers, Billy Selems, Ben Harwood, Phil Thompson, Peter Morgan, and Pool Supervisor and Animal Management Officer, Trevor Sullivan work together to ensure our community facilities are in good working order at all times. 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 and Kristie Smith in Adelaide River ensure our community libraries are an integral part of our communities for children, adults and travelling visitors.

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



Council's new administration uniforms on staff members



Chief Executive Officer – Paul McInerney



Librarian – Prue King



Leading Hand – Emma Dunne



Finance Manager – Melissa Kerr



Librarian – Nanette Gilles



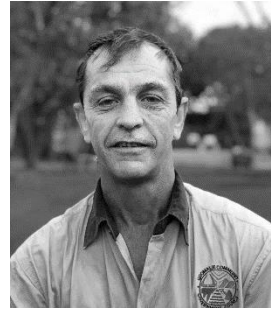
Service Officer Waste – Billy Selems



Accounts Officer – Stacey Shooter



Librarian – Rex Wright



Service Officer – Phil Thompson



Senior Administration Officer – Aleyshia Kim



Community Recreation Officer – Rishona Meggs



Pool Supervisor & Animal Management Officer – Trevor Sullivan



Receptionist/Librarian – Hilary Brett

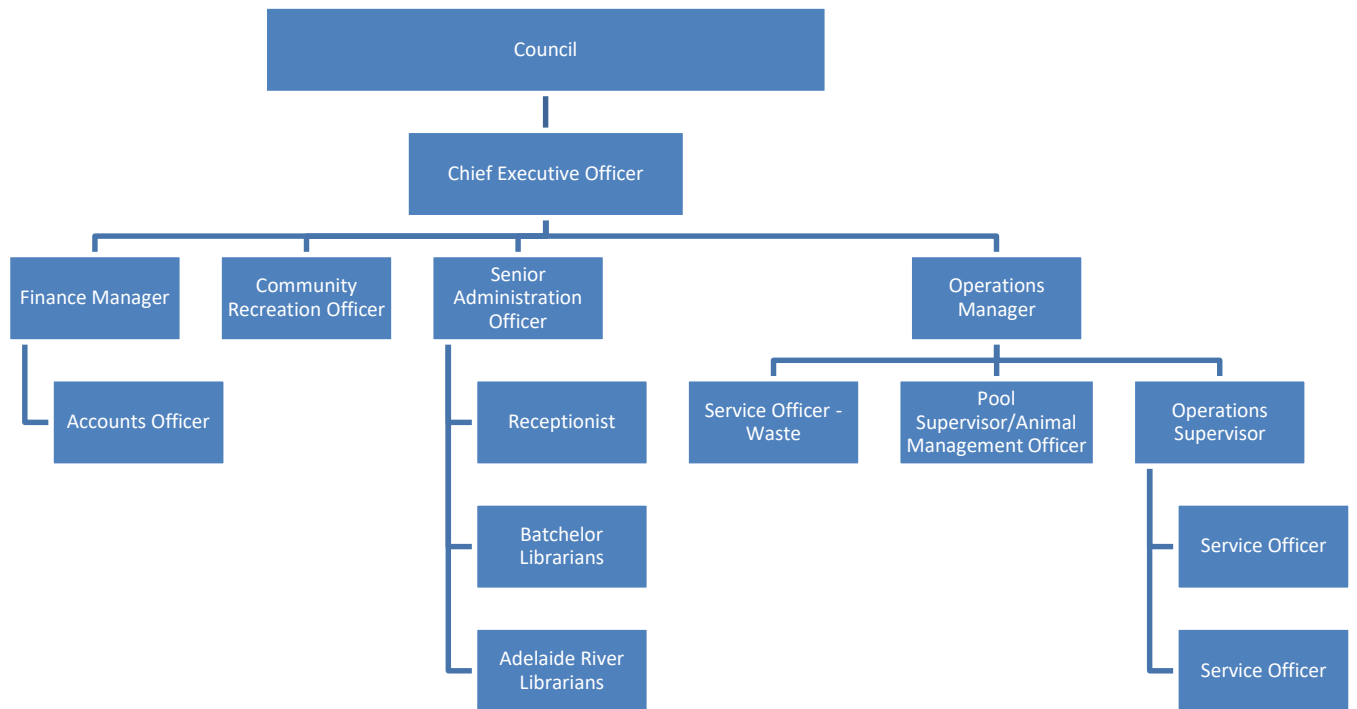


Operations Manager – Robbie Bright



Service Officer – Ben Harwood

Our Organisational Structure



President and Vice President cooking breakfast on Australia Day 2018

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 17/18
		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	38% of training budget utilised
		Effective recruitment practices	Staff turnover %	Nil
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 gathering emails for ratepayers ongoing
1.3	Council Elections	Assist NTEC with council elections	Increased number of residents casting votes	Assisted with elections held in August 2017
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 two occasions
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. Continued investigations to upgrade accounting software
1.6	Explore Boundary Expansion to join with unincorporated areas	Investigate feasibility of incorporation of additional areas	Funding for consultations granted	Grant received to build capacity to explore shared model 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
1.7	Continued Review of Councils Policies and Procedures	Review Policies and Procedures as required	Number of reviews completed	Policies reviewed monthly as required
		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 16/17
1.9	Financial Management	Prepare a 10 year Asset and Financial Management Plan	Review annually incorporating continual improvement principles	Received grant to engage Core Business Australia to assess asset renewal strategy
		Asset and Financial management Plan to include a 10 year Road Construction Program	Review annually incorporating continual improvement principles	Received grant to engage Core Business Australia to assess asset renewal strategy
		Asset and Financial management Plan to include a 10 year Building Upgrade/Replacement Program	Review annually incorporating continual improvement principles	Received grant to engage Core Business Australia to assess asset renewal strategy
		Asset and Financial management Plan to include a 10 year Plant Replacement Program	Review annually incorporating continual improvement principles	Received grant to engage Core Business Australia to assess asset renewal strategy

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	100% of funds allocated were utilised
		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	Successful with grant to upgrade public toilets in 18/19
		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: Sanitation and Garbage

CORE SERVICE: SANITATION AND 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	78% of funds allocated were utilised
		Efficient contractors engaged	Contractors work inspected six monthly Number of complaints	OM and garbage contractor liaise weekly
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	New transfer station at Adelaide River operating within budget and as per community expectations. Successful with grant to fence in 18/19
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
3.5	Sell 240 litre and 660 litre garbage bins	Budget Allocation	Number bins sold	No 240L bins sold
3.6	Adopt environmentally friendly practices	Discourage illegal burning of tips by signage	Number of reports of fires	A few fires at each tip was reported
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 facility
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

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	42% of funds utilised at cemeteries Water is the only expense this year

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	\$241,000 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 trees removed. 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	Not actioned
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



After school sports program – March 2018

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 – 271/month Batchelor – 390/month
6.2	Continue to provide staff for Adelaide River & Batchelor Libraries	Number of hours Staff employed	Number of hours libraries open	Batchelor – 2 staff for 6 hours per week Adelaide River – 1 staff for 13 hours per week

Part 7: Sports and Recreation Facilities

CORE SERVICE: SPORTS AND RECREATION FACILITIES

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	\$130,000 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
		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

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	4,442 paying swimmers, increase of approx 1,000 from last year – due to Norforce and accurate usage figures from BOEC Income \$4,473 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	Grant received to upgrade pumps, filters, chlorinators, shade and change rooms
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



Batchelor Swimming Pool empty prior to upgrades – June 2018

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 as a whole.

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 Number of events provided with assistance	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 4 events were provided with financial assistance
		Assist in developing inter town sporting events and competitions	Number of events and competitions developed	Cricket competitions at major events, three pa
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 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 CSRO was involved in 9 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	56 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 night held in October



Youth Week with Skinnyfish DJ's – May 2018

Part 10: Roads and Streets

CORE SERVICE: ROADS AND STREETS

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	\$1,800,000 to seal Milton Coach Rd through REIF and RTR grant funding \$340,000 grading, reseals, floodways and resheeting from annual works program
		Develop and continually review a 10 year Road Program	Council adopted 10 year Road Program	Grant received to engage Core Business Australia to assist with road renewal program
10.3	Effective use of Roads to Recovery funding	Develop renewal and improvement projects to fund under Roads to Recovery	Projects completed	\$108,397 Milton Coach Road seal spent in July 2018
10.4	Construct access roads to rural properties	Identify properties without legal or practical access	Properties identified	Completed
		Seek funds to develop options to provide practical access to the properties	Funds obtained	No funds 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	REIF and RTR funds utilised on to seal Milton Coach Road
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
		Seek funds to implement program	Funds obtained	Not actioned

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	\$9,000 for street lighting \$7,000 maintenance reimbursed through DLG
		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	Applied for SPG to upgrade street lighting to LED
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: Tourism and Economic Development

CORE SERVICE: TOURISM AND ECONOMIC DEVELOPMENT

GOAL: To encourage development with a view to economic and employment opportunities through fostering and supporting sustainable ventures and 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	No letters required Involved in AR Tourist Feasibility Study
		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
		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	2018 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 Community Events that promote council as a tourism destination	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 – Australia Day, Anzac Day, Territory Day, Seniors Month, Adelaide River Festival, 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	Waiting for Native Title to be lifted
		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
		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	Waiting for Native Title to be 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



Adelaide River Community Library Dress Up Morning Tea

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	34 dog complaints - increased 26 dogs impounded - increased 68 town dogs registered 77 rural dogs registered Dog registrations increased due to posting forms with rates notices in 17/18 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 Project



The Mens Shed Batchelor after completing the upgrades to Havlik Park

Part 14: Weeds Management

CORE SERVICE: 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	112 landowners collected and utilised herbicide
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. Program will be continued next year
14.3	Spray and slash roadsides for weeds, particularly Gamba and Mission grass	Budget Allocation	Funds allocated	\$21,000 spent on road side spraying of gamba and weed control
		Spraying program using contractors and staff	Kilometres of roadside sprayed Effectiveness of spray treatment	260km of roads were sprayed in 17/18 Effective spray rates



Bombing of Darwin Service at Adelaide River War Cemetery February 2018

Part 15: Planning

CORE SERVICE:

PLANNING

GOAL:

To encourage development in the Coomalie Shire.

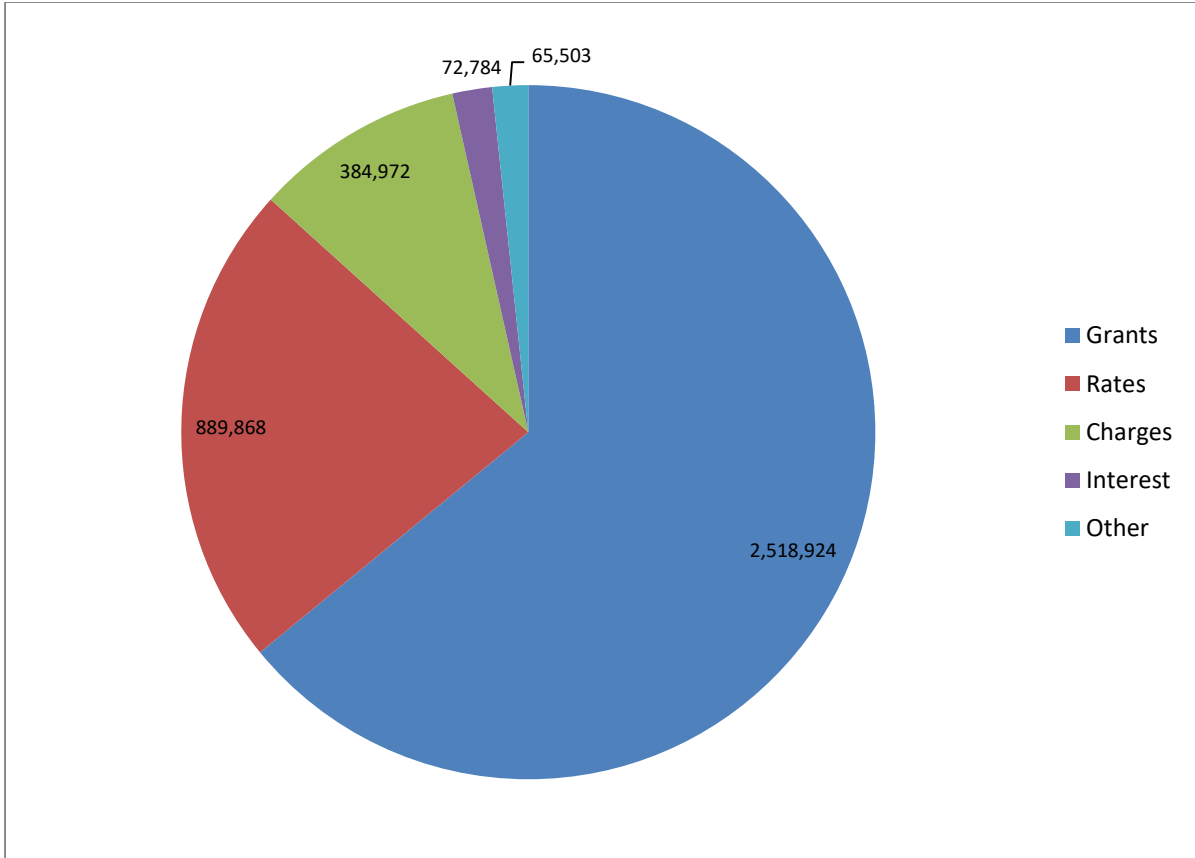
No.	Strategy	Statement of Means	Performance Assessment	Result
15.1	New Subdivisions to be constructed to an approved standard	Subdivisions constructed to Council's Subdivision Standards Policy	Policies approved by NT Planning Department	Using NT Planning Subdivision Guidelines
		Sub division standards 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



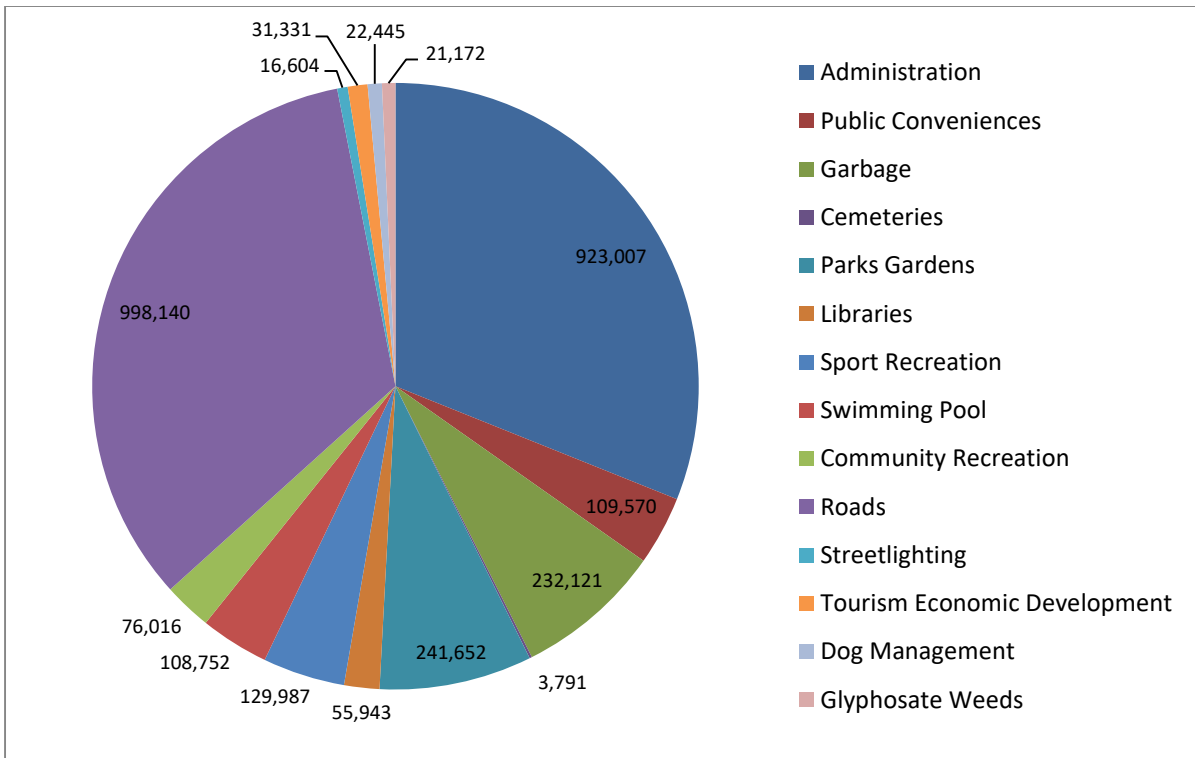
Batchelor Area School singing at the Seniors Christmas Party

Financial Graphs

Sources of Income 2017/2018



Expenditure by Category 2017/2018



Key Performance Indicators

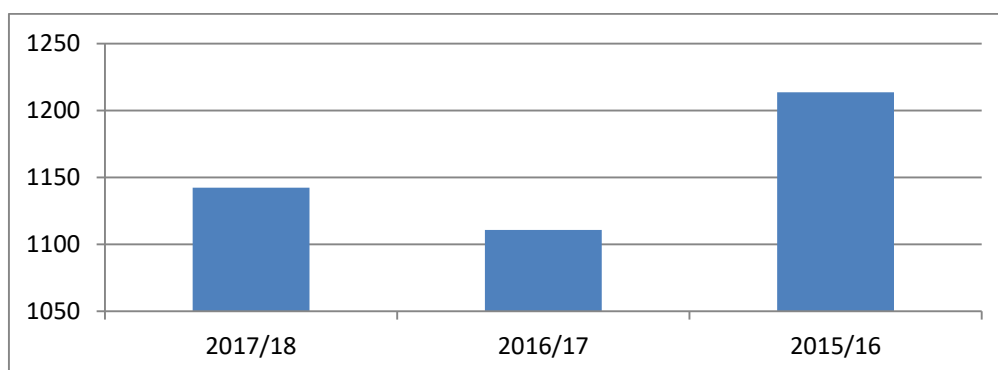
Average Rates and Charges per Assessment

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

2017/18	2016/17	2015/16
\$1,142	\$1,111	\$1,214



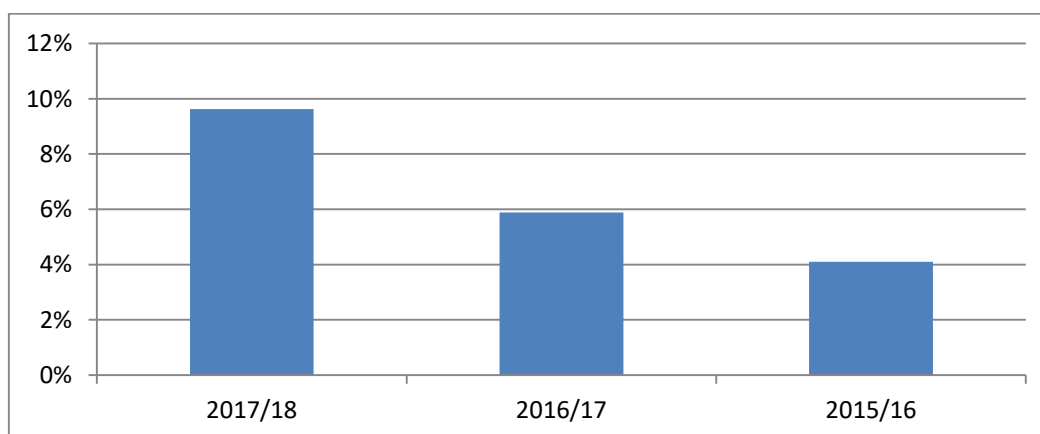
Outstanding Rates, Charges and User Fees

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

2017/18	2016/17	2015/16
10%	6%	4%



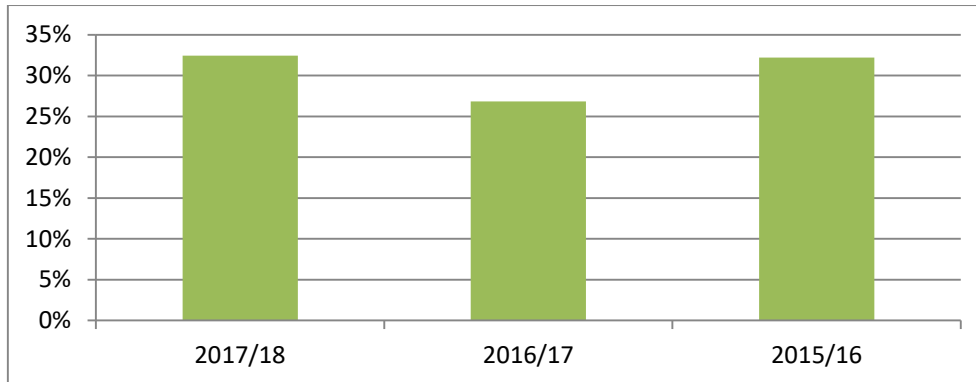
Rates and Charges as a % of Total Revenue

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

2017/18	2016/17	2015/16
32%	27%	32%



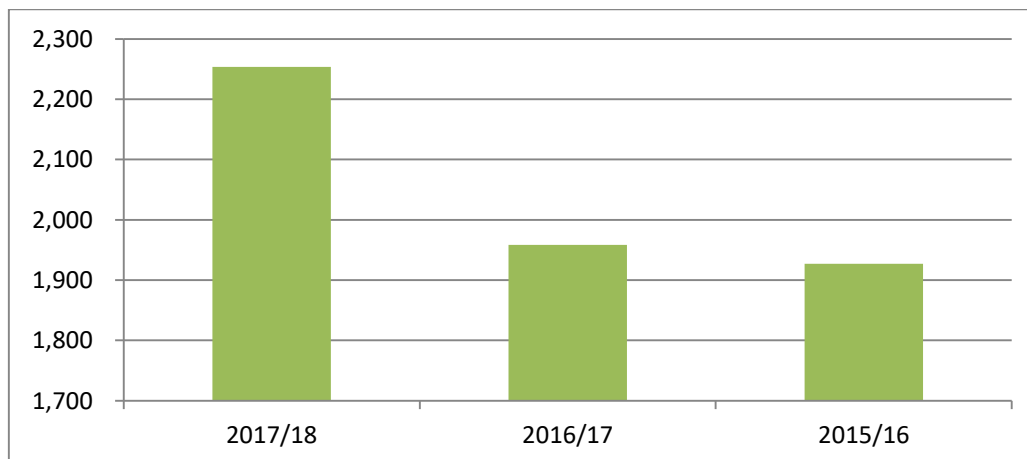
Total Operating Expenditure per Shire Resident

This is how much operational money Council spends per person

Total Operating Expenditure before capital expenditure

Estimated resident population for Coomalie Shire

2017/18	2016/17	2015/16
\$2,254	\$1,959	\$1,927



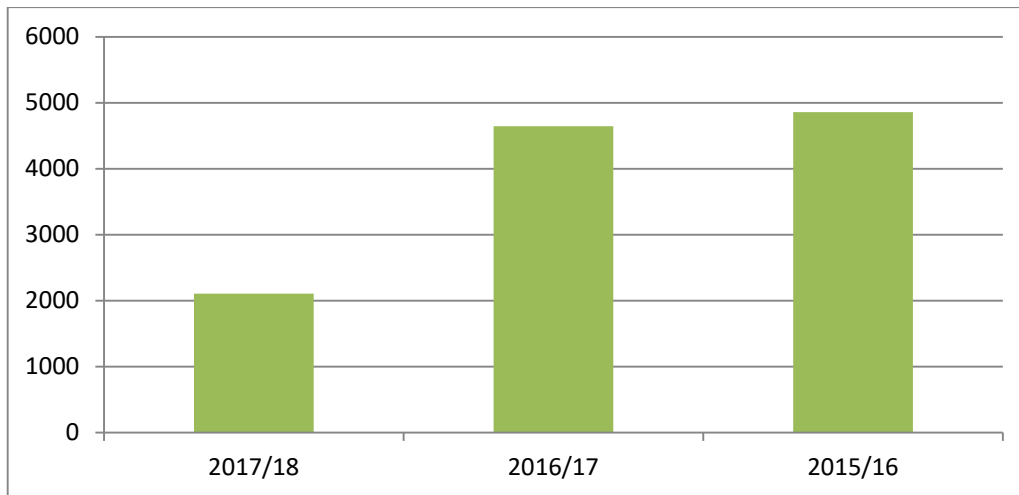
Expenditure per km of local roads

This is how much money is spent per kilometre of Council controlled roads in the Shire

Total Operational Road Expenditure

Kilometres of local roads

2017/18	2016/17	2015/16
\$2,108	\$4,643	\$4,860



Seniors Christmas Party – December 2018

Audited Financial Statements 2017/2018



Coomalie Community Government Council

Financial Report for the year ended 30th June 2018

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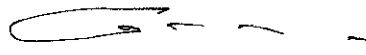
**COOMALIE COMMUNITY GOVERNMENT COUNCIL
CERTIFICATION OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

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 2018 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

Date 24/8/18


.....
Andrew Turner
President

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018 \$	2017 \$
INCOME			
Rates	3 a	889,868	867,348
User Charges	3 b	384,972	372,173
Investment Income	3 c	72,784	72,678
Other Income	3 d	65,503	32,390
Grants, Subsidies and Contributions	3 e	1,181,512	1,176,594
TOTAL INCOME		2,594,639	2,521,183
EXPENSES			
Employee Costs	4 a	855,771	779,738
Materials, Contracts and Other Expenses - General	4 b	358,398	434,244
Materials, Contracts and Other Expenses - Roads	4 c	388,859	253,320
Depreciation and Amortisation	4 d	683,138	522,242
Other Expenses	4 e	684,365	578,382
TOTAL EXPENSES		2,970,531	2,567,926
OPERATING SURPLUS/(DEFICIT)		(375,892)	(46,743)
Amounts received specifically for new or upgraded assets	3 e	1,337,412	2,525,024
Asset Disposal	5	-	(426,770)
NET SURPLUS/(DEFICIT)		961,520	2,051,511
OTHER COMPREHENSIVE INCOME			
Changes in revaluation surplus - buildings and other structures	11	-	2,283,220
TOTAL COMPREHENSIVE INCOME		961,520	4,334,731

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018**

	Note	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	6	2,876,476	2,354,581
Trade and Other Receivables	7	138,615	71,490
TOTAL CURRENT ASSETS		<u>3,015,091</u>	<u>2,426,071</u>
NON CURRENT ASSETS			
Infrastructure, Property, Plant and Equipment	8	17,833,318	16,571,267
Capital Work in Progress	8	95,493	471,859
TOTAL NON CURRENT ASSETS		<u>17,928,811</u>	<u>17,043,126</u>
TOTAL ASSETS		<u>20,943,902</u>	<u>19,469,197</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	9	218,591	129,918
Provisions	9	83,325	79,186
Unexpended Grants	9	1,190,613	770,240
TOTAL CURRENT LIABILITIES		<u>1,492,529</u>	<u>979,344</u>
NET ASSETS		<u>19,451,373</u>	<u>18,489,853</u>
EQUITY			
Accumulated Surplus	10	6,757,359	5,795,839
Asset Revaluation Reserves	11	12,694,014	12,694,014
TOTAL EQUITY		<u>19,451,373</u>	<u>18,489,853</u>

Notes to and forming part of the financial statements are included on pages 7 to 33

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2018**

	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
	\$	\$	\$
Balance at 30 June 2016	3,744,328	10,410,794	14,155,122
Net Surplus for year	2,051,511	-	2,051,511
Other Comprehensive Income	-	2,283,220	2,283,220
Balance at 30 June 2017	5,795,839	12,694,014	18,489,853
Net Surplus for year	961,520	-	961,520
Other Comprehensive Income	-	-	-
Balance at 30 June 2018	6,757,359	12,694,014	19,451,373

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018 \$ Inflows (Outflows)	2017 \$ Inflows (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Rates - General		822,743	846,681
Fees and User Charges		384,972	372,173
Investment Receipts		72,784	72,678
Grants Utilised for Operating and Capital Purposes		2,939,297	2,574,849
Other Revenues		65,503	32,390
<u>Payments</u>			
Employee Costs		(851,632)	(769,378)
Materials and Contracts		(658,584)	(1,130,746)
Other Expenses		(684,365)	(578,382)
Net cash provided by Operating Activities	12b	2,090,718	1,420,265
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Payments</u>			
Acquisition of property, plant and equipment		(1,473,330)	(2,010,966)
Capital Works in Progress	8	(95,493)	(471,859)
Proceeds from Disposal of Assets	5	-	13,836
Net cash used in Investing Activities		(1,568,823)	(2,468,989)
Net Increase (Decrease) in Cash Held		521,895	(1,048,724)
Cash and cash equivalents at beginning of period		2,354,581	3,403,305
Cash and cash equivalents at end of period	12a	2,876,476	2,354,581

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

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 2018-2019 financial year grants were prepaid in June 2018 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 2018**

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 2018**

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:

Financial Assets	Categorisation
Cash	Cash
Receivables	Loans and Receivables (at amortised cost)
Other Financial Assets	As applicable
Financial Liabilities	
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 2018**

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:

Class	Minimum Threshold
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 2018**

(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 2018**

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 2018**

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 2018**

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 2018**

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.

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 July 2018 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 2018**

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 2018	Budget 2018	Actual 2017	Actual 2018	Budget 2018	Actual 2017	Actual 2018	Budget 2018	Actual 2017
FUNCTIONS									
Administration	1,666,138	1,494,236	1,448,798	923,006	861,155	805,855	743,132	633,081	642,943
Housing and Community Services	393,216	393,185	361,457	345,483	432,745	343,774	47,733	(39,560)	17,683
Recreation / Cultural Services	208,752	322,067	45,802	612,352	793,785	511,019	(403,600)	(471,718)	(465,217)
Transport	1,631,725	1,837,768	2,714,121	998,138	2,808,668	812,597	633,587	(970,900)	1,901,524
Public Order & Safety	3,242	2,000	2,427	22,444	25,125	20,824	(19,202)	(23,125)	(18,397)
Economic and Other Services	28,978	27,600	46,832	69,108	80,700	73,857	(40,130)	(53,100)	(27,025)
TOTAL FUNCTIONS	3,932,051	4,076,856	4,619,437	2,970,531	5,002,178	2,567,926	961,520	(925,322)	2,051,511

	GRANTS INCLUDED		ASSETS HELD	
	Actual 2018	Actual 2017	Actual 2018	Actual 2017
FUNCTIONS				
Administration	698,123	576,788	1,276,147	1,310,710
Housing and Community Services	4,360	30,480	1,784,022	1,877,386
Recreation / Cultural Services	197,478	118,160	3,883,582	3,998,016
Transport	1,601,711	2,933,550	10,792,375	9,285,232
Public Order & Safety	-	-	6,382	6,547
Economic and Other Services	17,252	42,640	90,810	93,376
TOTAL FUNCTIONS	2,518,924	3,701,618	17,833,318	16,571,267

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

2 b COMPONENTS OF FUNCTIONS

The activities relating to council's functions are:-

(i) Administration

This division 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

This division 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

This division 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

This division 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

This division 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

This division 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 2018**

3 OPERATING REVENUE	2018	2017
	\$	\$
a RATES		
General rates	889,868	867,348
Total Rates	889,868	867,348
b FEES AND USER CHARGES		
User Charges		
Waste management service	373,312	358,892
Total User Charges	373,312	358,892
Fees		
Rate searches	2,500	2,700
Service charges	9,160	10,581
Total Fees	11,660	13,281
Total Fees and User Charges	384,972	372,173
c INVESTMENT INCOME		
Interest on overdue rates & charges	30,151	24,013
Interest on investments	42,633	48,577
Interest on operating account	-	66
Interest on trust account	-	22
Total Investment Income	72,784	72,678
d OTHER INCOME		
Donations	1,389	1,286
Hire of equipment	30,276	2,226
Sale of goods	5,564	2,945
Fuel subsidy	1,522	1,150
Other income	26,752	24,783
Total Other Income	65,503	32,390

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

3 OPERATING REVENUE (continued)	2018	2017
	\$	\$
e GRANTS, SUBSIDIES & CONTRIBUTIONS		
General Purpose Grants		
Commonwealth Government	470,269	429,175
NT Government	525,073	500,198
Total General Purpose Grants	<u>995,342</u>	<u>929,373</u>
Other Grants, Subsidies & Contributions		
Northern Territory Government		
Sports and Community Recreation	45,000	45,000
Asset Condition Report	40,590	-
Adelaide River Tourist Precinct	-	79,577
Streetlighting Reimbursement	7,252	27,140
Community Benefit	10,000	15,500
Recycling Grants	-	-
Libraries and museums	51,748	50,757
Youth	5,420	2,367
Pensioner Rebate	26,160	26,880
Total Special Purpose grants	<u>186,170</u>	<u>247,221</u>
Other Grants		
NDRAA Flood Damage	-	-
NT - Grants for Others	-	-
Total Other Grants	<u>-</u>	<u>-</u>
Total Grants, Subsidies and Contributions	<u>1,181,512</u>	<u>1,176,594</u>
GRANTS PROVIDED FOR CAPITAL PURPOSES		
SPG Capacity Building	84,947	-
SPG Hook Bins	-	6,000
Department of Infrastructure, Planning & Logistics	1,157,155	1,998,756
Roads to Recovery	-	303,432
SPG Pool Upgrade	95,310	-
SPG BCWLGAG	-	27,800
NTEPA	-	20,000
SPG Hook Truck	-	149,000
Stronger Communities Program	-	20,036
Total Grants provided for Capital Purposes	<u>1,337,412</u>	<u>2,525,024</u>
TOTAL GRANTS	<u>2,518,924</u>	<u>3,701,618</u>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2018**

3 OPERATING REVENUE (continued)

2018 **2017**
 \$ \$

Individually Significant Item

In 2017/18 Council received the following grants that will be expended in the 2018/19 year: \$243,609 from NT Grants Commission for Federal Assistance Grants, \$414,608 from Strategic Local Government Infrastructure Fund for Coach Road, \$45,000 to remove asbestos, \$56,000 to resurface sports courts, \$86,000 to upgrade streetlights and \$130,000 to upgrade public toilets from Department of Local Government and Community Services. \$108,397 from Roads to Recovery to seal Coach Road, \$1,500 from Good Things Foundation for the Libraries, \$64,582 from Community Benefit Fund for a portable toilet and \$24,684 from the Northern Territory Environmental Protection Authority for fencing the Adelaide River Tip.

Council also carried over unexpended grants received in 2017/18 to be expended in the 2018/19 year: \$1,180 from Territory Families for July 2018 school holiday program and \$15,053 from Department of Housing and Community Development for capacity building.

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

SOURCES OF GRANTS

Commonwealth Government	470,269	732,607
Northern Territory Government	2,048,655	2,969,011
Other	-	-
	<u>2,518,924</u>	<u>3,701,618</u>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

4 OPERATING EXPENSES	2018	2017
	\$	\$
a EMPLOYEE COSTS		
Salaries and wages	741,587	674,010
Employee leave expense	4,137	10,360
Superannuation	75,321	65,505
Other expenses	34,726	29,863
	<hr/>	<hr/>
Total Employee Costs	855,771	779,738
	<hr/>	<hr/>
Total Number of Employees	18	18
MATERIALS, CONTRACTS & OTHER EXPENSES -		
b GENERAL		
Cleaning and waste collection/management	183,286	221,406
Consultancy fees	11,774	17,230
Stores and materials	7,489	7,391
Repairs and maintenance - general	135,677	167,506
Pool maintenance	9,353	10,373
Printing and stationery	10,819	10,338
	<hr/>	<hr/>
Total Materials, Contracts & Other Expenses - General	358,398	434,244
	<hr/>	<hr/>
c MATERIALS, CONTRACTS & OTHER EXPENSES - ROADS		
Repairs and maintenance - roads	123,024	39,079
Specific projects	19,876	81,836
Resheeting	78,408	3,326
Culvert and drainage maintenance	10,771	1,981
Maintenance grading	134,508	118,140
Other	22,272	8,958
	<hr/>	<hr/>
Total Materials, Contracts & Other Expenses - Roads	388,859	253,320
	<hr/>	<hr/>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

4 OPERATING EXPENSES (continued)	2018	2017
	\$	\$
d DEPRECIATION & AMORTISATION		
Buildings	90,866	61,049
Other structures	110,193	33,438
Motor vehicles and plant	82,785	76,193
Office furniture and equipment	6,631	7,860
Roads infrastructure	392,663	343,702
Total Depreciation & Amortisation	8 683,138	522,242
e OTHER EXPENSES		
Accounting and Audit Committee	65,384	80,942
Advertising	1,007	10,629
Anzac Day	8,149	9,154
Auditors remuneration	22,680	6,540
Elected members expenses	59,004	62,283
Freight - general	1,132	2,647
Insurance	104,225	101,443
Internet and computer costs	4,296	3,523
LGANT Membership	5,467	5,405
Other	70,497	55,375
Power and street lighting	37,165	35,488
Purchase of glyphosate	10,573	-
Rates recovery costs	4,962	115
Rating System	11,664	38,542
Specific grants expenditure	125,536	23,113
Telephone	10,456	11,506
Vehicle expenses	83,301	73,686
Water and sewerage	58,867	57,991
Total Other Operating Expenses	684,365	578,382
5 GAIN OR LOSS ON DISPOSAL OF ASSET		
Proceeds from disposal	-	13,836
Less: Carrying value of assets sold	-	(440,606)
Total Loss on Disposal of Assets	-	(426,770)

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

6 CASH AND CASH EQUIVALENTS	2018	2017
	\$	\$
Cash on hand	1,000	1,000
Cash at bank	91,734	268,038
Deposits at call	2,150,000	1,850,000
Trust account	633,742	235,543
Total Cash and Cash Equivalents	12a 2,876,476	2,354,581
Total Cash consists of:		
Current Cash	2,876,476	2,354,581
Total Cash and Cash Equivalents	2,876,476	2,354,581
RESTRICTED CASH SUMMARY		
Total Unrestricted	2,876,476	2,354,581
Total Cash Available	2,876,476	2,354,581

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

7 TRADE AND OTHER RECEIVABLES	2018	2017
	\$	\$
Current		
Rates - General and Other	170,439	106,378
Debtors - General	651	1,002
Prepayments of rates	(47,713)	(33,479)
Less: Allowance for Doubtful Debts	-	(2,411)
Goods and Services Tax	15,238	-
Total Trade and Other Receivables	138,615	71,490
Total Trade and Other Receivables consists of:		
Current Trade and Other Receivables	138,615	71,490
Total Trade and Other Receivables	138,615	71,490

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

7 TRADE AND OTHER RECEIVABLES (continued)	2018	2017
a Ageing of Trade Receivables	\$	\$
Trade Receivables are non-interest bearing and are generally on 30 day terms.		
The ageing of Trade Receivables is detailed below:		
Not past due	126	642
Past due 31-60 days	240	250
Past due 61-90 days	285	-
Past due 91+ days	-	110
Total	<u>651</u>	<u>1,002</u>
b Past due but not impaired receivables		
As at 30 June 2018 current receivables with a nominal value of \$122,726 (2017 \$72,899) 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	122,726	72,899
Total	<u>122,726</u>	<u>72,899</u>
c Impaired receivables		
As at 30 June 2018 receivables with a nominal value of \$0 (2016 \$2,411) were impaired.		
d Movement in the allowance for doubtful debts		
Balance at beginning of the year	(2,411)	(2,411)
Impairment losses recognised on receivables	-	-
Amounts written off during the year as uncollectable	2,411	-
Impairment losses reversed	-	-
Balance at end of the year	<u>-</u>	<u>(2,411)</u>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

8 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

a Reconciliation of movements in assets

	Land	Buildings	Other Structures	Motor Vehicles & Plant	Office Furniture & Equipment	Roads at Cost	Roads at Valuation	Totals
	\$	\$	\$	\$	\$	\$	\$	\$
Basis of Measurement	UCV	Valuation	Valuation	Cost	Cost	Cost	Valuation	
Asset Values								
Opening gross value	3,377,000	2,004,887	1,815,295	1,240,960	78,285	5,572,097	6,512,324	20,600,848
Adjustments to opening value	-	-	-	-	-	-	-	-
Additions/renewals	-	-	-	-	-	1,945,189	-	1,945,189
Disposals	-	-	-	-	-	-	-	-
Write Offs	-	-	-	-	-	-	-	-
Revaluation adjustment	-	-	-	-	-	-	-	-
Internal transfers	-	-	-	-	-	-	-	-
Closing 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
Accumulated Depreciation								
Opening balance	-	-	24,774	441,889	40,204	598,685	2,924,029	4,029,581
Adjustments to opening value	-	-	-	-	-	-	-	-
Depreciation provided	-	90,866	110,193	82,785	6,631	148,843	243,820	683,138
Depreciation on disposals	-	-	-	-	-	-	-	-
Depreciation on write-offs	-	-	-	-	-	-	-	-
Revaluation adjustment	-	-	-	-	-	-	-	-
Internal transfers	-	-	-	-	-	-	-	-
Accumulated Depreciation at period end	-	90,866	134,967	524,674	46,835	747,528	3,167,849	4,712,719
WDV at 30 June 2018	3,377,000	1,914,021	1,680,328	716,286	31,450	6,769,758	3,344,475	17,833,318
WDV at 30 June 2017	3,377,000	2,004,887	1,790,521	799,071	38,081	4,973,412	3,588,295	16,571,267
Work in Progress at 30 June 2018	-	-	95,493	-	-	-	-	95,493
Work in Progress at 30 June 2017	-	-	-	-	-	-	471,859	471,859

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

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	Other Structures	Motor Vehicles & Plant	Office Furniture & Equipment	Road Infrastructure at Cost	Road Infrastructure at Valuation	Totals
b Capital expenditure budget								
Administration								-
Housing & Community			15,000					15,000
Recreation & Culture			215,310					215,310
Transport			79,000	75,500		1,462,937		1,617,437
Public Order & Safety								-
Economic & Other Services								-
Total	-	-	309,310	75,500	-	1,462,937	-	1,847,747
Actual 2018	-	-	-	-	-	1,945,189	-	1,945,189
Capital budget variance	-	-	(309,310)	(75,500)	-	482,252	-	97,442

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 2018-2019 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 2018**

9 TRADE AND OTHER PAYABLES, PROVISIONS AND OTHER LIABILITIES	2018	2017
Current	\$	\$
Goods and Services Tax	-	(64,067)
Trade Creditors	60,498	2,286
Accrued Expenses	67,545	45,463
PAYGW	13,368	10,464
Retention Monies and Key Deposits	75,048	133,534
Other	2,132	2,238
Total Trade and Other Payables	218,591	129,918
Provisions		
Annual Leave	46,683	54,290
Long Service Leave	36,642	24,896
Total Provisions	83,325	79,186
Unexpended Grants		
Unexpended Grants	1,190,613	770,240
Total Unexpended Grants	1,190,613	770,240
10 ACCUMULATED SURPLUS		
Accumulated surplus	5,795,839	3,744,328
Net result attributable to Council	961,520	2,051,511
Total Accumulated Surplus	6,757,359	5,795,839
11 ASSET REVALUATION RESERVE		
(i) Movements in the Reserve		
Balance at the beginning of the financial year	12,694,014	10,410,794
Revaluation of Buildings, Structures and Site Improvements	-	2,283,220
Total Asset Revaluation Reserve	12,694,014	12,694,014
(ii) Analysis of the Reserve		
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
Total Asset Revaluation Reserve	12,694,014	12,694,014

**COOMALIE COMMUNITY GOVERNMENT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

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:-

	2018	2017
	\$	\$
Cash on hand	1,000	1,000
Cash at bank	91,734	268,038
Trust account	633,742	235,543
Deposits at call	2,150,000	1,850,000
Cash Flow from Operating Activities	6	
	<u>2,876,476</u>	<u>2,354,581</u>

- b **Reconciliation of changes in Net Assets to Cash from Operating Activities**

Net Surplus from continuing operations	961,520	2,051,511
Add		
Depreciation and amortisation	683,138	522,242
Loss on sale of assets	-	426,770
Decrease in receivables	-	-
Increase in unexpended grants	420,373	-
Increase in creditors and accruals	88,673	-
Increase in employee provisions	4,139	10,360
	<u>2,157,843</u>	<u>3,010,883</u>
Less		
Decrease in creditors and accruals	-	(443,182)
Decrease in grants in advance	-	(1,126,769)
Increase in receivables	(67,125)	(20,667)
	<u>(67,125)</u>	<u>(1,590,618)</u>
Net Cash provided by Operating Activities	<u>3,052,238</u>	<u>1,420,265</u>

13 COMMITMENTS FOR EXPENDITURE

Capital Commitments

Council have capital commitments of \$414,608 from the Department of Housing and Community Development and \$108,397 from Roads to Recovery for the construction of Coach Road in 2018/19.

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 2018**

14 FINANCIAL INDICATORS	2018 Ratio	2017 Ratio
OPERATING SURPLUS RATIO		
$\frac{\text{Operating Surplus/(Deficit)}}{\text{Total Operating Income}}$	24%	41%
NET FINANCIAL LIABILITIES RATIO		
$\frac{\text{Net Financial Liabilities}}{\text{Total Operating Income}}$	8%	4%
ASSET SUSTAINABILITY RATIO		
$\frac{\text{Net Asset Renewals}}{\text{Asset Management Plan required expenditure}}$	0%	18%
CURRENT RATIO		
$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	2.02	2.48
RATE COVERAGE PERCENTAGE		
$\frac{\text{Rate Revenue}}{\text{Total Revenue}}$	34%	34%
RATES & ANNUAL CHARGES OUTSTANDING PERCENTAGE		
$\frac{\text{Rates \& Annual charges outstanding}}{\text{Rates \& Annual charges collectable}}$	13%	9%
15 CONDITIONS OVER GRANTS & CONTRIBUTIONS	2018 \$	2017 \$

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	770,240	1,897,009
Less: expended during the current period from revenues recognised in previous reporting periods	(770,240)	(1,897,009)
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions	1,190,613	770,240
Unexpended at the close of this reporting period	1,190,613	770,240

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 2018

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		
2018	%	\$	\$	\$	\$	\$
<u>Financial assets</u>						
Cash on hand		-	-	-	1,000	1,000
Cash at bank	0%	91,734	-	-	-	91,734
Deposits at call	1.19% - 2.67%	2,150,000	-	-	-	2,150,000
Trust account	0%	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>
<u>Financial liabilities</u>						
Trade and Other Payables		-	-	-	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>
2017	%	\$	\$	\$	\$	\$
<u>Financial assets</u>						
Cash on hand		-	-	-	1,000	1,000
Cash at bank	0.01% - 0.05%	268,038	-	-	-	268,038
Deposits at call	1.62% - 3.43%	1,850,000	-	-	-	1,850,000
Trust account	0.01% - 0.05%	235,543	-	-	-	235,543
Receivables - Rates	18%	72,899	-	-	-	72,899
Receivables - Debtors	0	-	-	-	1,002	1,002
		<u>2,426,480</u>	<u>-</u>	<u>-</u>	<u>2,002</u>	<u>2,428,482</u>
<u>Financial liabilities</u>						
Trade and Other Payables		-	-	-	129,918	129,918
Unexpended Grants		-	-	-	770,240	770,240
		<u>-</u>	<u>-</u>	<u>-</u>	<u>900,158</u>	<u>900,158</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 2018**

17 FINANCIAL INSTRUMENTS (continued)

c Categories of financial instruments

Recognised financial instruments	Statement of Financial Position Notes	Accounting Policies	Terms and conditions
i <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.
ii <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 2018**

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:

	2018	2017
Financial Assets	\$	\$
Cash and cash equivalents	2,876,476	2,354,581

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.

	Impact on Profit Higher/(Lower) 2018	Impact on Profit Higher/(Lower) 2017
	\$	\$
Interest rate + 1.00%	28,765	23,546
Interest rate - 1.00%	(28,765)	(23,546)

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 2018**

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:

	2018	2017
	\$	\$
Salaries, allowances and other short term benefits	218,956	196,953
TOTAL	\$ 218,956	\$ 196,953

In 2017/18 one Councillor owned a business that provided catering to the value of \$6,582 during the year.

In 2016/17 one Councillor owned a contracting business that provided plant hire to maintain road sides to the value of \$2,145 during the year.

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 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the certification of financial statement.

In our opinion,

a) the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act, Chapter 10 part 10.6 (the Act)*; and

b) the financial statements:

(i) have been presented, in all material respects, in accordance with the requirements of the Act;

(ii) are consistent with the Council's accounting records;

(iii) give a true and fair view of the Council's financial position as at 30 June 2018 and of its performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government (Accounting) Regulations*.

c) all information relevant to the conduct of the audit has been obtained; and

d) there are no material deficiencies in the accounting records or financial statements that have come to light during the course of the audit.

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 Accounting Professional and 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.

Managements' Responsibility for the Financial Report

The management 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 is appropriate to meet the needs of the members. The management 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)

In preparing the financial report, the management are 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.
- 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.
- Our audit responsibilities do not extend to the original budgeted figures disclosed in the note 2a. Our audit opinion does not extend to cover the ratios in note 14 and accordingly, we express no opinion on them.

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.

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

Report on other legal and regulatory requirements

The financial statements are in accordance with applicable sections of the *Local Government Act, Accounting Code and Regulations*.

Nexia Edwards Marshall NT

**Nexia Edwards Marshall NT
Chartered Accountants**

Noel Clifford

**Noel Clifford
Partner**

**Darwin
Dated: 31 August 2018**



**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 2018 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: 31 August 2018