



# Coomalie Community Government Council

## Annual Report

2019/2020



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# Introduction

Coomalie Community Government Council is pleased to present its Annual Report for the 2019 - 2020 reporting period. This report describes the Coomalie Community Government Council's service provision and deliverables throughout the year against the objectives and performance indicators described in the Coomalie Community Government Council Shire Plan 2019 – 2020.

The Annual Report is Council's primary tool for reporting to its community, funding organisations and stakeholders on service delivery and financial performance. The Annual Report is an important element of the overall governance framework and commitment to transparency and accountability. In accordance with the Local Government Act, Part 14.1, all councils must present an Annual Report to the Minister by 15 November each year.

The Annual Report must include a copy of the Council's audited financial statements for the relevant financial year and an assessment of the Council's performance against the objectives stated in the relevant Shire Plan, including indicators of performance.

This Annual Report focuses on service highlights for the year and includes the President's and Chief Executive Officer's reports and accounts of performance, activities and challenges faced during the reporting period 2019 - 2020.



Sealing the Black Water Dump Point in Batchelor – April 2020

## A Message from the President

I am pleased to present the Annual Report for 2019/20 for the Coomalie Community Government Council covering our achievements for the year.

Our Councillors have been working for close to three years now and are in the final year of a four-year term. One of the driving goals of Council is to maintain, and continually improve services provided within the Coomalie Shire utilising our own team and professional contractors.

Chief Executive Officer, Paul McInerney led the Council team for over two and a half years and resigned in December 2019. During his time with Council, Paul worked on exploring options of boundary expansion to ensure Council's long-term sustainability, and whilst this has not eventuated, opportunity remains to move forward with a regional local governance model in the future. Council continued working with the Belyuen Community Government Council and presented a brief to the Minister in October 2019. Unfortunately, this did not progress at that time. Both Council's continue to maintain their view that a strong rural based Council is essential for the sustainable delivery of local government governance and services into the future. It has always been acknowledged that there is a need for an expanded rural based Council in the North West Areas.

Our new Chief Executive Officer, Anna Malgorzewicz commenced in early February and has hit the ground running. We welcome Anna's enthusiasm and professionalism in ensuring Council complies with all relevant legislative and regulatory requirements.

Council was successful in obtaining \$480,000 to seal the final two kilometres of Coach Road in conjunction with our "Roads to Recovery" grant of \$216,000 and a Council contribution. The project commenced in July 2019 and was completed with a final second seal in December 2019. This is a major infrastructure project that Council has undertaken over the past five years with H&K Earthmoving who have completed the sealing of Cheeney Road, Milton Road and Coach Road, the arterial road between Adelaide River and Batchelor.

Other major grants and projects completed this year were the Bush Cemetery, Adelaide River and Batchelor public toilets upgrade of \$61,000, upgrading town street lighting to LED technology of \$86,000, all funded through Special Purpose Grants. Funds of \$300,000 to install transportable buildings and electricity at the Adelaide River and Batchelor waste management facilities, and \$110,000 to install solar at the Council Office and Depot and Swimming Pool were received late in June 2019, with works commenced in July 2020. The Department of Tourism, Sport and Culture funded \$45,000 towards employing a Community Recreation and Development Officer and also funded the community libraries \$49,000 through the Northern Territory Library and Archives Service. A Community Benefit Grant for the Anzac Day Dawn Service was received, but unfortunately due to COVID19 restrictions, this year's service was cancelled, with alternative arrangements put in place. Funding has been approved to be carried over for the 2021 service.

In 2019/20 there were no Special Purpose Grants or Strategic Local Government Infrastructure Fund grants available as all these funds were delayed and redirected to the Special Community Assistance and Local Employment grant program when COVID19 hit in March 2020. Council is very appreciative of the work that is put into applying for these grants and to the organisations and Departments that offer the funding.

Council received approximately \$1,183,000 in Federal Assistance Grants and Northern Territory Operational Subsidies this year, representing 51% of Council's operational revenue. In addition, 44% of Council's operational revenue this year is from general rates and waste charges, and 5% from other revenue and investment income. Despite considerable effort to make all programs sustainable, and financially viable, Council is still heavily reliant on grant funding each year to renew assets and improve community infrastructure.

The Adelaide River and Batchelor Waste Management Facilities have continued to be managed with rationalised hours with most community members respecting the pressures and impacts leading to this decision. Both sites will be further upgraded next financial year by fencing the entire perimeters of both facilities and installing gate houses for supervisors. Both waste facilities will continue to be a high priority for Council to manage effectively for future years and to ensure the safe operation, responsible management, and longevity of the sites.

Much of the time at Council is spent dealing with and considering rate arrears. This year has seen an unfortunate trend continuing and now with the highest overdue rates and charges balance for over 5 years of over \$300,000. It is a sign of the economic times we are facing and COVID19 has done nothing to improve this situation. Council's clear goal is to be a financially viable, sustainable, and responsible local government entity now and into the future. The decision to increase rates and charges was difficult, and for 2019/20 rates were increased by what Council considered a minimum to maintain a status quo and in line with CPI of 1.5%. If you are facing financial difficulty in paying your rates, please contact the staff at the Council office for alternative payment arrangements. Businesses that are eligible may apply for a rate reduction through the Business Hardship Package NT. Council had to postpone several community events during the year due to COVID19, including Territory Day, Community Recognition Awards, School Holiday Programs, Youth Week and Anzac Day.

Finally, I would like to thank my fellow Councillors, Christian McElwee, Sharon Beswick, Deborah Moyle, Sue Bulmer and Max Corliss for their understanding during these turbulent few months of COVID19 and their persistence in driving Council priorities while managing their own businesses and affairs.

Andrew Turner  
President



Seniors Month Bingo Adelaide River – August 2019

## A Message from the Chief Executive Officer

A few weeks into my tenure the immediate impacts of the COVID-19 Pandemic took effect. March 2020 saw the instant closure of all Council facilities, the cancellation of public activities and events and changes to the way in which Council and the organisation was to conduct its business and provide services to the community. In what was an ever-evolving situation, rapid, sensitive, and sensible responses were required from Council in order to stand up to this very serious and distressing threat to health, wellbeing, and maintenance of the community.

As a member of the Local Emergency Management Committee for both Adelaide River and Batchelor, I was able to ensure Council was well positioned and able to assist the community and our partners in preparing and responding to the unfolding situation. As a trusted and authoritative voice in the community, Council played a key role in the provision of community communications, through the development of a weekly newsletter that was distributed by members of the Northern Territory Police, with particular focus on home bound and vulnerable residents.

Council also received a one-off funding grant of \$128,700 from the Northern Territory Government through the Special Community Assistance and Local Employment (SCALE) grant, to implement several projects that assisted in the delivery of essential services, improved sanitation, assets and infrastructure and most importantly, supported local employment and the economy. Hand sanitising stations were installed at all Council facilities and COVID-19 safety plans developed for all public areas. Perimeter fencing was completed at both the Adelaide River and Batchelor waste management facilities to elevate security and safety at the facilities. As new mandated safety provisions required Council to transition to a digital operating environment, improved video-conferencing facilities were also secured to ensure staff and Elected Members could participate in meetings remotely.

An important initiative was the adoption of the *Public benefit concessions policy for commercial ratepayers* in May 2020. As part of the Northern Territory Government's Business Hardship Package, Council resolved to participate in the program to provide support to businesses affected by the economic impacts of the Pandemic. The program provides eligible commercial ratepayers with a 25% rates waiver and six-month deferral to meet their rates obligation. Many businesses sought support through the program, including those in the tourism, pastoral and agricultural sectors.

From 5<sup>th</sup> June 2020, all Council facilities re-opened and programs were resumed as part of the "roadmap to the new normal", with some restrictions placed on the safe capacity at our two community libraries, the manner in which we conducted and will continue to organise social gatherings and after school activities, and the day to day management of the Council office and our interactions with visitors. These modifications will be with us for many months if not for the indeterminate future.

The year was also one of consolidation and renewal. Council received two important grants at the commencement of the year with planning and design for how funds would be invested in deliverables, being a key focus during the second half of the year. One grant will improve the operations and security of the two waste management facilities including the installation of gatehouses and the introduction of improved waste stream management practices, to reduce the amount of waste entering the landfill. This will not only achieve greater environmental outcomes for the community but will also extend the life span of the two facilities.

The second key grant was for the installation of photovoltaic panels at the Council administration building and Batchelor Swimming Pool. This project will assist in offsetting annual operating costs, creating greater capacity for investment in service and program provision to the community. The installation at the Batchelor Swimming Pool will also realise greater community amenity through the provision of increased shade for patrons.

The completion of capping and improvement works at Rum Jungle Lake also enabled the re-opening of this wonderful area to the public. Our thanks are extended to our partners, the Department of Infrastructure, Planning and Logistics and the former Department of Primary Industry and Resources who oversaw the improvement works.

The monthly newsletter Stop Press also underwent a process of renewal, emerging as the *StopPress Digital*. The electronic format reduces waste, enables Council to reach its audiences more efficiently and also enables Council to issue special editions, to ensure the community is kept up to date with the very latest news. This was an important first step in improving Council communications and connectivity with its community.

The organisation structure also underwent a process of transformation following the retirement of Mr Robert Bright. As Operations Manager, Mr Bright oversaw the day to day maintenance of the Shire, its road and drainage network, its buildings, and public facilities. Council also welcomed two new staff members during the year; Mr Andrew Roberts, Community Recreation Development Officer and Ms Carol Gaulke, Project Manager, Strategic Infrastructure Projects. Both have invested a new energy and enthusiasm into the organisation and are great complements to an already energised and dedicated team.

And finally, I thank all Elected Members for the dedication and investment they make to the business of Council and the seriousness with which each member approaches all decision making. It has been a year of challenges that has required agility, flexibility and compassion and it has been indeed my very great pleasure to serve this Council and the community during these very remarkable times.

Anna Malgorzewicz  
Chief Executive Officer



Bombing of Darwin at Adelaide River – February 2020

## About Us

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

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

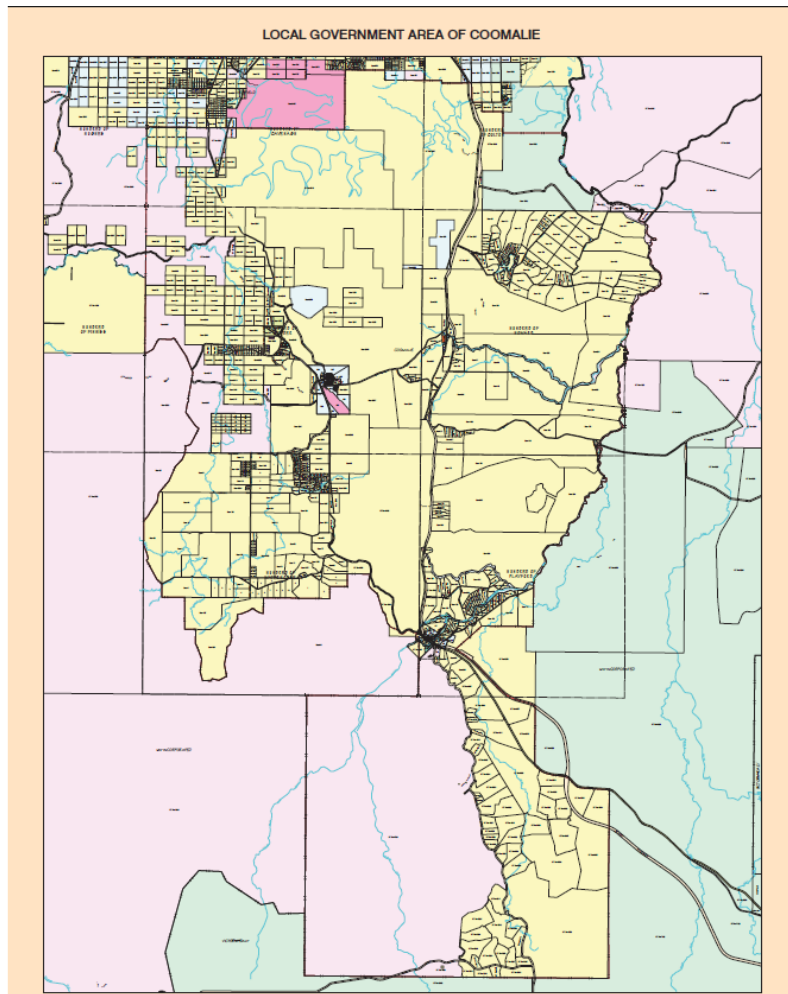
The industry base of the Coomalie Region is increasing in its diversity, having moved from a heavy reliance on the pastoral and mining sectors to now include education, tourism, aviation and horticulture as major sectors of the local economy. Service industries to these major industry sectors are also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

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



Australia Day Awards Ceremony – January 2020





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

At the heart of the Coomalie Region lays the historic Rum Jungle district, named following a bullock wagon load of rum, destined for construction gangs that was bogged near a patch of jungle on the crocodile infested East Finniss River and the bullockies set about drinking the rum, having a most glorious binge. Thereafter the locals enviously named the area as Rum Jungle. In 1912 the present town of Batchelor was named and during the war years the area grew again with the airstrip expansion. The original aerodrome was constructed in 1933 and was upgraded and used extensively in the war years. In 1949 uranium was discovered at the Rum Jungle Mine and the mine continued until 1971 when uranium mining came to an end. Coomalie has a unique character and identity that is a result of the area's history from WWII, mining and horticulture.

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

## Our Councillors

Coomalie Community Government Council consists of six elected members. A General Election was held in August 2017 for the three Wards of Batchelor Township Ward, Adelaide River Township Ward and Coomalie Rural Ward. Pursuant to Section 45(1) of the *Local Government Act 2008*, the principal member or President, is appointed from within the elected members at the first meeting of council, as is the Vice President. Representation for each Ward and positions held are as follows:

Representation – Two (2) members representing each Ward



President Andrew Turner

Coomalie Rural

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Councillor Christian McElwee

Batchelor Township

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Councillor Deborah Moyle

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Councillor Sharon Beswick

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Councillor Sue Bulmer

Batchelor Township

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Following the August 2017 local government elections, Council resolved at its inaugural meeting, pursuant to section 58, *Local Government Act 2008*, to schedule its monthly meeting cycle to the third Tuesday of each month.

In addition, pursuant to Section 58, Council held a number of Special Meetings during the reporting period to deal with a particular item of business when circumstances required.

<b>Councillor</b>	<b>Ordinary Meeting</b>	<b>Special Meeting</b>
President Andrew Turner	12	4
Vice President Max Corliss	11	4
Clr Sharon Beswick	12	3
Clr Sue Bulmer	12	4
Clr Christian McElwee	8	2
Clr Deborah Moyle	11	4

Pursuant to Section 71(3) of the Local Government Act 2008, Council resolved to budget the following Elected Member allowances for the reporting period:

<b>Allowance</b>	<b>Ordinary Council Member</b>	<b>Deputy Principal Member</b>	<b>Principal Member</b>
<b>(a) Base and Electoral Allowance</b>			
<b>Base Allowance</b>	\$ 4,000	\$ 8,700	\$16,000
<b>Electoral Allowance</b>	\$ 1,400	\$ 1,500	\$ 2,000
<b>(b) Professional Development Allowance</b>			
	\$ 0	\$ 0	\$ 0
<b>(c) Extra Meeting Allowance</b>			
	\$ 0	\$ 0	\$ 0
<b>(d) Acting Principal Member</b>			
<b>Daily Rate</b>	\$ 0	\$ 0	\$ 0

# Committees of Council

## Audit Committee

Pursuant to Part 5.2 of the *Local Government Act 2008* and Section 10 (3) of the *Local Government (Accounting) Regulations*, Council established its Audit Committee to provide independent advice and assistance regarding internal control processes on the effectiveness of the financial and corporate governance practices of Council.

The Audit Committee comprises three members. Chair Mr Russell Anderson and Councillors Sue Bulmer and Andrew Turner. The Chief Executive Officer and Finance Manager attend Audit Committee meetings but are not entitled to vote.

The Audit Committee Terms of Reference states the Committee will meet up to 4 times per year and a special meeting may be held to review the Council's Annual Report including financial statements.

The Audit Committee met on two occasions during the reporting period:

29<sup>th</sup> October 2019

1<sup>st</sup> June 2020

## Coomalie Bush Cemetery Board

Pursuant to Part 12.2 of the *Local Government Act 2008*, Council exercises its powers as a Board of Trustees under the *Cemeteries Act 1952* for the proper management and good governance of the Coomalie Bush Cemetery. All Elected Members are members of the Coomalie Bush Cemetery Board.

Consistent with the *Cemeteries Act 1952*, the Board must meet once in every 6 months and as necessary for the efficient conduct of its affairs.

The Board met on 16<sup>th</sup> June 2020 to consider the extension to the current Columbarium at the Coomalie Bush Cemetery and made provision in the 2020/21 Budget for the construction of a new niche wall. The Board will also review all policies and procedures during the next reporting period to ensure compliance with legislation and to guarantee high levels of service provision to the community.

## Our Team

This last financial year has been quite a stable year after some key team members retired and others returned from maternity leave. The Chief Executive Officer, Paul McInerney who was with Council for nearly three years resigned in December 2019. Anna Malgorzewicz was the successful applicant and she commenced with Council in February 2020.

Finance Manager, Melissa Kerr continued in a part time role managing Council's finances. Senior Administration Officer, Aleyshia Kim returned from maternity leave to a part time role. Stacey Shooter continued as our capable Senior Accounts Officer and Hilary Brett as our reliable and kind Receptionist. Stacie Selwood was our fun and energetic relief Community Recreation Officer for over half the year until Andrew Roberts commenced in February 2020 to take on the new role of Community Recreation Development Officer. This highly capable team support each other and ensure that the front office, customer service and events run smoothly throughout the year.

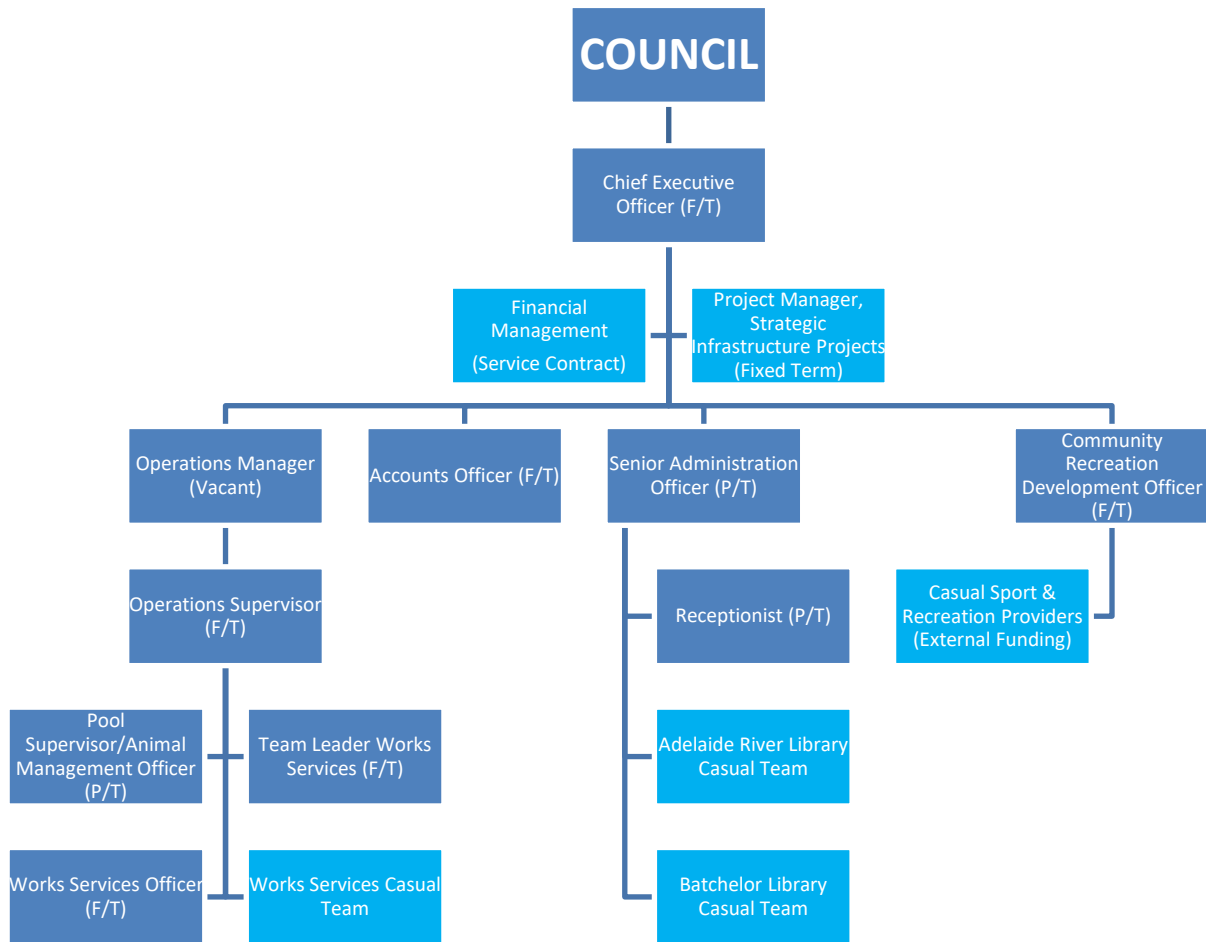
Operations Manager, Robert Bright was with Council for nearly ten years and retired in May 2020. The works crew was then managed and supported by Operations Supervisor, Emma Dunne. Our Team Leader, Ben Harwood assists in managing the Works Service Officers, Billy Selems and Peter Morgan. Pool Supervisor and Animal Management Officer, Trevor Sullivan had long service leave in August and returned after a lengthy break. This team work together each day to ensure our community facilities are always in excellent working order. The works crew are an invaluable part of our community, ensuring public facilities and events are well catered for. Carol Gaulke, Project Manager – Strategic Infrastructure Projects commenced in June 2020 to assist Council in completing some major grant funded projects next financial year.

Casual librarians Prue King, Nanette Gilles, Terry Wright and Rex Wright in Batchelor and Hilary Brett and Lance Verberg in Adelaide River ensure our community libraries are an integral part of our communities for children, adults and travelling visitors. The libraries are a clean and safe place for members of our community to come and relax and enjoy quality time with others in a nurturing environment. Coomalie Council has a very small work force with a very big heart. As Covid-19 becomes an important issue for our community and the Northern Territory as a whole, Council will work to ensure our facilities are safe for people to use. Council appreciates the extra mile that this team of players has put in this year in such extraordinary circumstances to ensure our community remains a welcoming place for everyone.



Waler horses presenting the Australian flag at Australia Day 2020 – Batchelor

# Our Organisational Structure



# 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 19/20
		Annual performance appraisal	Performance appraisals conducted annually	Some appraisals completed during the year, not all staff
		Training needs addressed	Training provided as required annually. Budget allocation for training % utilised	32% of training budget utilised
		Effective recruitment practices	Staff turnover %	Nil – except maternity leave
1.2	Inform constituents and public about local issues	Continued production of <i>Stop Press</i>	<i>Stop Press</i> published and distributed monthly	Stop Press published monthly after OGM
		Notice board kept up to date	Notice board serviced weekly	Yes
		Web site up-dated monthly	Web site updated monthly	Yes
		Develop a Ratepayer email and Facebook data base	Completion and regular updates on email database	Continuing to gather emails for ratepayers ongoing
1.3	Council Elections	Assist NTEC with council elections	Increased number of residents casting votes	No elections held. Elections Aug 2021
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
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. Completed first full financial year of new accounting software with Xero and Rating/receipting software with Propertywise
1.6	Explore Boundary Expansion to join with unincorporated areas	Investigate feasibility of incorporation of additional areas	Funding for consultations granted	Grant received to prepare ministerial brief with Belyuen Council. Met with Minister McCarthy Oct 2019
		Communication with residents regarding proposals	Consultations successfully completed and the best option for boundary expansion implemented	Council continues investigating boundary expansion and resource sharing with Belyuen.
		Seek funding to undertake review of Unincorporated Land	Grant obtained	Discussions continuing with Department.
1.7	Continued Review of Councils Policies and Procedures	Review Policies and Procedures as required	Number of reviews completed	Policies reviewed as required. Compliance Review conducted Mar 2019 with some corrective action requests that were completed and approved during the year.
		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

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



Swimming Lessons Batchelor Pool – March 2020



## 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	\$91,000 spent on public toilets
		Efficient contractors engaged	Contractors work checked for inadequacies	Toilets inspected weekly
2.3	Development of Long-Term Plan for Upgrade and or replacement of Toilets	Long term plan to be developed by Council and included in Asset and Financial management Plan	Review usage and revise plan	Grants received to upgrade all public toilets and Bush Cemetery toilets. Completed 19/20. Public toilets are in excellent condition
		Develop costing initiatives to save on electricity use in all public buildings – solar, sky lights	Grants applied for as opportunities arise	Not actioned



School Holiday Program – January 2020

## Part 3: Garbage

### CORE SERVICE: GARBAGE

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

No.	Strategy	Statement of Means	Performance Assessment	Result
3.1	Maintain levels of service to garbage facilities	Budget Allocation	Funds allocated to waste disposal	\$304,000 expended on Batchelor and Adelaide River waste management facilities
		Efficient contractors engaged	Contractors work inspected six monthly  Number of complaints	OM and garbage contractor liaise regularly 7 complaints were received by Council regarding Adelaide River Waste Management Facility
3.2	Improve Batchelor Transfer Station and landfill	Investigate current operations and revise long term operation strategy	Investigations carried out and Strategy developed	New transfer station hours of operation at Batchelor operating within budget and as per community expectations
3.3	Improve Adelaide River Transfer Station and landfill	Investigate current operations and revise long term operation strategy	Investigations carried out and Strategy developed	Directions Notice from NTEPA instigated reduced hours of operation at Adelaide River. Successful with SPG \$300k to purchase gatehouses to work towards supervised facilities at both Adelaide River and Batchelor waste management facilities
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 by the contractors. Most Commercial operators are recycling to potential levels, some are not at all – businesses need to be encouraged to recycle. Recycling options Australia wide are limited and costly
3.5	Sell 240 litre and 660 litre garbage bins	Budget Allocation	Number bins sold	10 x 240L bins sold
3.6	Adopt environmentally friendly practices	Discourage illegal burning by signage	Number of reports of fires	Section 14 Incident Reports were lodged on each occasion. Council is now a member of Big Rivers Waste Management Committee
3.7	Ongoing waste management education program	Investigate options and opportunities to educate community	Number of education initiatives completed	Education initiatives monthly during change of opening hours and manning both facilities.
3.8	Carry out a review of Waste collection charges	Collection and waste management facility charges to be reviewed annually Landfill charges reviewed annually	Annual review completed	Garbage fees adopted by Council June OGM  Waste is positive cash flow
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	\$12,000 to maintain cemeteries. Council contributed \$5,000 towards upgrading Bush Cemetery public toilets

## Part 5: Parks and Gardens

**CORE SERVICE: PARKS AND GARDENS**

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

No.	Strategy	Statement of Means	Performance Assessment	Result
5.1	Maintain levels of service to parks & gardens	Budget Allocation	Funds allocated	\$194,000 utilised in parks and gardens
		Efficient contractors engaged	Contractors work inspected six monthly. Parks and Gardens visually pleasing	OM and contractor liaise weekly. P&G maintained in excellent condition
5.2	Replace street and park trees before mature trees die	Tree condition assessment completed Replacement forward planning	% of public trees assessed	Dead and dangerous trees removed, and tree saplings poisoned. No new trees planted Tree condition assessment review 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	Not actioned
		Develop a beautification plan for all Parks and Gardens	Long term master plan developed	Being developed through irrigation upgrade priority plan
5.6	Investigate the use of recycled water for irrigation of Parks and Garden areas	Proposals developed when opportunities arise	No of proposals in comparison to number of opportunities	Currently not feasible



Seniors Month Mystery Tour – August 2019

## 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 – 184/month Batchelor – 76/month This is a 20% drop from last year due to Covid 19 restrictions
6.2	Continue to provide staff for Adelaide River & Batchelor Libraries	Number of hours Staff employed	Number of hours libraries open	NT Library funding reduced, however Council maintained opening hours Batchelor – 2 staff for 6 hours per week Adelaide River – 1 staff for 13 hours per week

## Part 7: Sports and Recreation

**CORE SERVICE: SPORTS AND RECREATION**

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

No.	Strategy	Statement of Means	Performance Assessment	Result
7.1	Maintain levels of service to Sports and Recreation facilities	Budget allocation Staff time allocated	Funds allocated Facilities maintained	\$95,000 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 utilised minimally by locals but not from outside the area. Hire income was \$2,200
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 Adelaide River and Batchelor	Preparation of feasibility study	Lighting installed and level of night usage	Will continue to apply if funds available in future
		Seek funds for Plan and work	Grant funds obtained	Not successful
7.6	Investigate options for additional recreation facilities. This may include a golf course	Provide advice to groups wishing to build a golf course	Advice provided	Not actioned
7.7	Develop regional Walking track along the old rail corridor and into Crater Lake	Investigate feasibility of regional walking tracks	Investigation completed	Not actioned
		Develop Walking Track Master Plan	Master Plan completed	FNAR seeking feasibility funding

## 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	1,871 paying swimmers, less than half of last year due to no learn to swim lessons over summer and Covid 19 closure. Income \$2,600 for year.  A pool party was held in late June in conjunction with Larrakia Nation – Belyuen and Acacia Gap communities participated. Over 100 people attended.
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	Investigate upgrading from domestic to commercial pumps
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



Bombing of Darwin at Adelaide River – February 2020

## Part 9: Community Recreation

### CORE SERVICE: COMMUNITY RECREATION

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

No.	Strategy	Statement of Means	Performance Assessment	Result
9.1	Support community clubs and groups hosting events or seeking grants	Provide assistance in accordance with the Community Support and in-kind grant program	Number of organisations assisted Number of events provided with assistance	Provided assistance with Youth, Seniors, Adelaide River and Batchelor Schools
		Provide advice and letters of support to community clubs and groups for grants	Number of organisations assisted	Letters supporting Rosella Festival and Litchfield Regional Tourism Inc.
		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	No organisations assisted with community grants this year due to budget restrictions
		Assist in developing inter town sporting events and competitions	Number of events and competitions developed	Fun, non-competitive days held in conjunction with Belyuen Council
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 CRDO. Performance acquittal approved
		Seek additional resources To reduce subsidy and improve programs	Resources obtained	Funding will reduce annually for next 5 years
		Develop community recreation and involvement programs	Number of programs Number of participants	The CRDO was involved in 114 events/programs. This is almost double to last year
		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	67 occasions bus used by community – 40% increase on last year. 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	No funds provided to Community groups and organisations this year
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	Held in conjunction with Australia Day Awards



Upgrade Bush Cemetery Toilets – April 2020

## Part 10: Roads

**CORE SERVICE: ROADS**

**GOAL:** To improve the quality of the road network of the Coomalie region.

No.	Strategy	Statement of Means	Performance Assessment	Result
10.1	Maintain contact with Dept of Infrastructure, Planning & Logistics re maintenance requests for their roads	Ensure contact list is up to date Invitation to discuss issues to officers	Number of contacts Number of items reported	Up to date contacts Nil items reported to DIPL
10.2	Maintain and upgrade rural roads throughout the council area	Funded annual works program	Completion of the annual works program	\$480,000 to seal Coach Rd through SLGIF and \$108,000 RTR grant funding. \$317,000 grading, reseals, floodway's and resheeting from annual works program
		Develop and continually review a 10-year Road Program	Council adopted 10-year Road Program	Apply for SLGIF to assist with road renewal program 2019/20. No funds were allocated from Dept
10.3	Effective use of Roads to Recovery funding	Develop renewal and improvement projects to fund under Roads to Recovery	Projects completed	\$108,000 Coach Road seal final section
10.4	Construct access roads to rural properties	Identify properties without legal or practical access	Properties identified	To be completed
		Seek funds to develop options to provide practical access to the properties	Funds obtained	No funds available Apply for grants if available
10.5	Maintain and upgrade Urban roads throughout the Council area	Develop and continually review a 10-year Road Program	Council adopted 10-year Road Program	10 Year forward Road Program completed
		Seek funds to implement program	Funds obtained	No town streets were resealed in 2019/20
10.6	Maintain and upgrade urban storm water drainage systems	Seek funds to Investigate and develop a long-term storm water strategy	Funds obtained	Asset management policy completed, and information obtained for asset Management plan. No funds obtained
10.7	Construction of dual use footpaths /cycle ways	Develop strategy to extend Footpaths within the town sites of Batchelor and Adelaide River	Plan developed, costed and included in forthcoming budget programs	10 year works plan adopted
		Extend the Footpath plan to include the Adelaide River showground	Plan developed, costed and included in forthcoming budget programs	Include in 10 year forward works plan when funded
		Seek funds to implement program	Funds obtained	Not actioned



Remembrance Day – November 2019

## 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 streetlights	Budget allocation	\$7,000 for street lighting Nil maintenance cost due to LED upgrade and warranty
		Investigate effectiveness, over serving and new areas of demand	Reports on street lighting	Reconciled streetlights with Power Water
		Implement new streetlights and technology as opportunities arise	Number of new lights or changes	SPG \$86,000 to upgrade all street lighting to LED. Project completed early 2019/20
11.2	Investigate Power Water changes and alternative solutions	Investigate and report impacts of Power Water changes when appropriate	Report to Council	Engaged Power Water to maintain streetlights No alternatives at present

## Part 12: Community Functions

**CORE SERVICE:** COMMUNITY FUNCTIONS

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

No.	Strategy	Statement of Means	Performance Assessment	Result
12.1	Support Adelaide River Railway Precinct	Supply letters of support as required	Letters of support provided	No letters required
		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 - unsuccessful
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 Adelaide River and Batchelor. Town signage to be reviewed in 2020/21 with allocated budget annually
		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	2020 community directory published
12.5	Support coordinated Tourism and Economic Development	Assist Industry advocate for improved support from Government	Investigation and report completed	Continue involvement with Top End Tourism as Industry advocate
		Monitor the operation of the Batchelor Tourist Information Centre	Trends identified and strategies developed	Batchelor Information Centre run by volunteers daily in Dry Season
12.6	Support and make financial contribution to	Provide assistance in accordance with the Community Support and in-kind grant Policy	Number of organisations assisted Number of events provided with assistance	No organisations assisted with community grants this year.



	Community Events that promote council as a tourism destination			Assisted with local events – Australia 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 Facebook 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	Stage 1 has been released
		Supply letters of support as required	Letters of support provided	No letters of support provided
		Assist in the development of a feasibility study and business case	Feasibility and Business case completed	DIPL completed master plan in 2016, Council still waiting on document
12.10	Facilitate the Development of an aged care facility	Liaise with COTA and Seniors to develop scoping plan	Monitor age distribution of aging population	36% of population aged 55 and over (2016 census)
		Seek guarantee that land is available for aged care	Land guaranteed Plans developed	Lot 00313 Batchelor available
		Request the finalisation of the Native title claim over the Batchelor town site	Native Title Claim finalised	Advised Native Title was lifted
		Assist in the development of a feasibility study and business case	Feasibility and Business case completed	COTA and Council jointly seeking funds for feasibility study
		Seek funds for studies and development projects	Funds obtained	Actioned
12.11	Rationalise existing Assets to assist Shire development	Annually review value of existing undeveloped assets to Council operations	Assets identified	Stock take completed annually
		Where appropriate develop a program to reassign the value of the identified assets to other projects of a capital nature	Program implemented Council consider a program to sell Council owned land	Road and transport Asset registers and Asset Management Plans to be developed



Coach Road Floodway – July 2019

## Part 13: Dog Management

**CORE SERVICE: DOG MANAGEMENT**

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

No.	Strategy	Statement of Means	Performance Assessment	Result
13.1	Maintain dog control program	Employ a dog catcher to enforce By Laws	Number of Dog Complaints Number of dogs impounded Decrease in reports of dogs at large	26 dog complaints - decreased 30 dogs impounded - doubled 62 town dogs registered 84 rural dogs registered – increase of 25% Dog registrations increased due to posting forms with rates notices 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	Successful with \$15,000 CEP grant to conduct animal management audit to be completed 20/21
13.2	Maintain Dog By-Laws	Review By-Laws to match approved Dog management plan	Compliance with Dog Management Plan	Involved with LGANT/TOPROC Projects



Coach Road project funded by Roads to Recovery and Strategic Local Government Infrastructure Fund grants

## Part 14: Gamba and Weeds Management

**CORE SERVICE: GAMBA AND WEEDS MANAGEMENT**

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

No.	Strategy	Statement of Means	Performance Assessment	Result
14.1	Provision of glyphosate at cost price	Purchase glyphosate for resale to residents	Number of residents using this service	32 landowners collected and utilised herbicide. This is a major increase from 7 last year as Council was not administering the free glyphosate program as in prior years where we assisted up to 112 landowners
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	Council was not involved in administering the program
14.3	Spray and slash roadsides for weeds, particularly Gamba and Mission grass	Budget Allocation	Funds allocated	\$45,000 spent on roadside slashing and spraying of gamba and weed control, 22% increase on last year
		Spraying program using contractors and staff	Kilometres of roadside sprayed Effectiveness of spray treatment	250km of roads were sprayed



Nick's Crossing Tree Removal – March 2020

## Part 15: Planning

**CORE SERVICE:**

**PLANNING**

**GOAL:**

To encourage development in the Coomalie Shire.

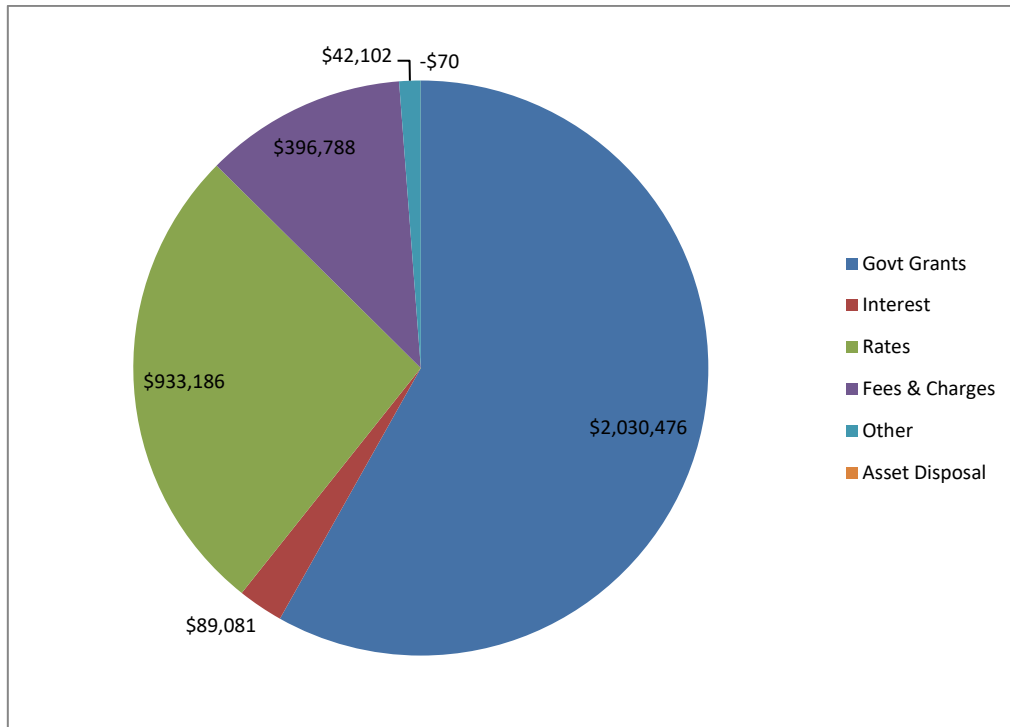
No.	Strategy	Statement of Means	Performance Assessment	Result
15.1	New Subdivisions to be constructed to an approved standard	Subdivisions constructed to Council's Subdivision Standards Policy	Policies approved by NT Planning Department	Using NT Planning Subdivision Guidelines
		Subdivision standards 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	Greater Darwin Plan was finalised in 2015 and Coomalie will be scheduled in the future
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



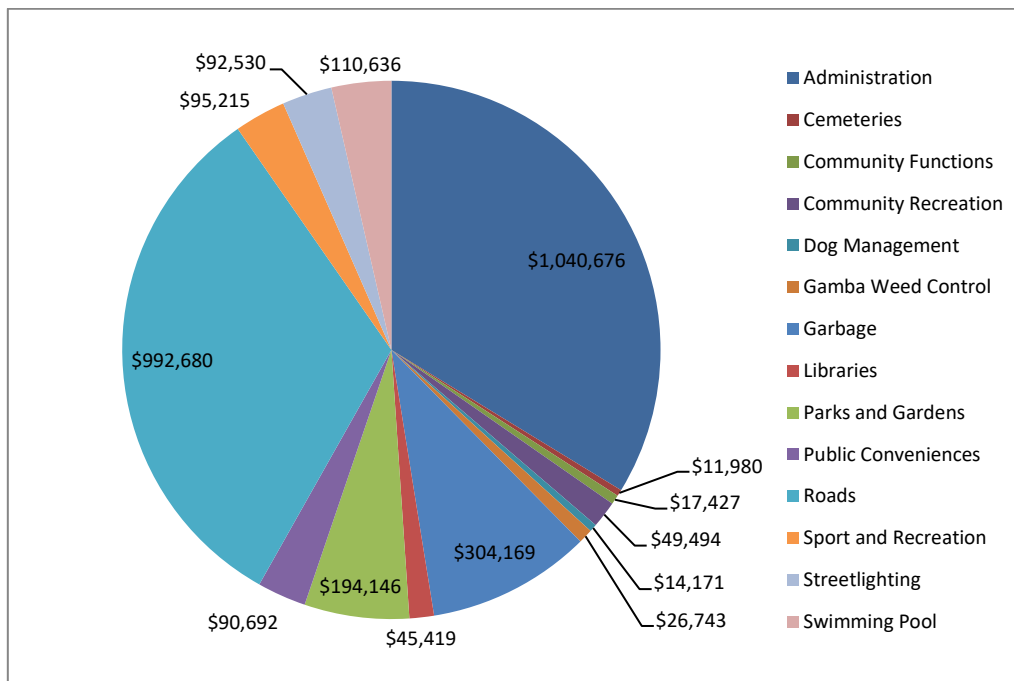
After school activities – September 2019

# Financial Graphs

## Sources of Income 2019/2020



## Expenditure by Category 2019/2020



# Key Performance Indicators

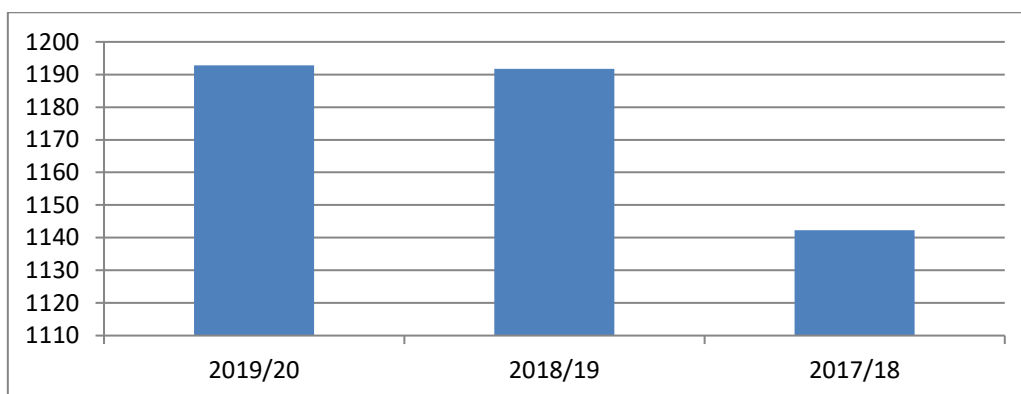
## Average Rates and Charges per Assessment

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

<b>2019/20</b>	<b>2018/19</b>	<b>2017/18</b>
\$1,193	\$1,192	\$1,142



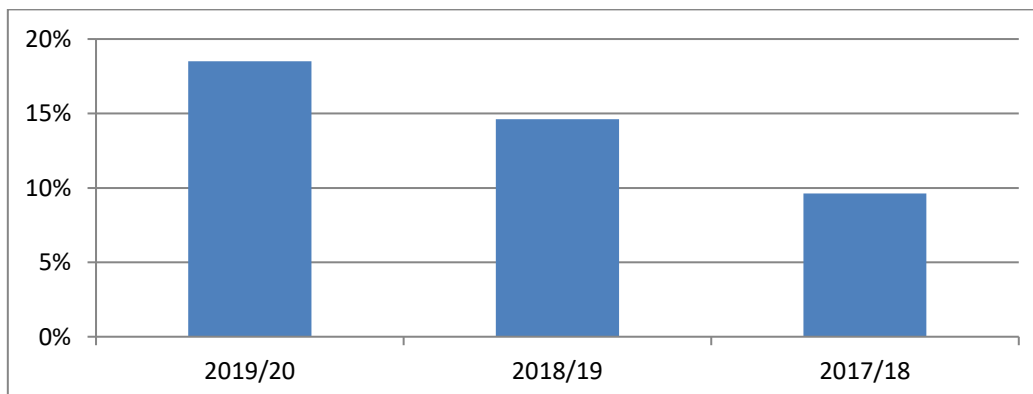
## Outstanding Rates, Charges and User Fees

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

<b>2019/20</b>	<b>2018/19</b>	<b>2017/18</b>
19%	15%	10%



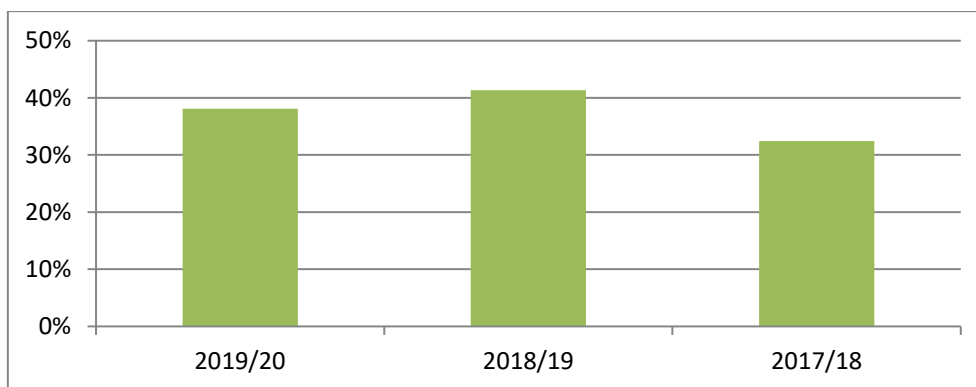
## Rates and Charges as a % of Total Revenue

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

<b>2019/20</b>	<b>2018/19</b>	<b>2017/18</b>
38%	41%	32%



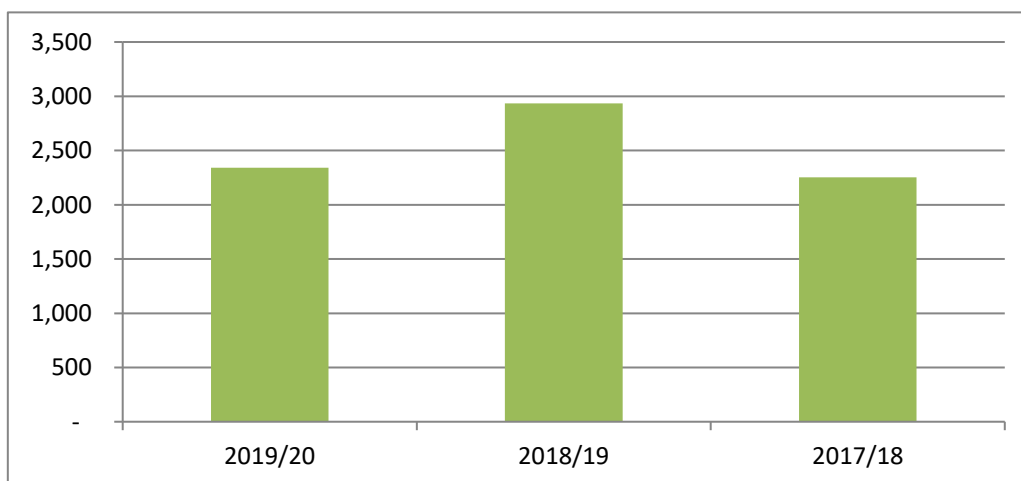
## Total Operating Expenditure per Shire Resident

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

### Total Operating Expenditure before capital expenditure

Estimated resident population for Coomalie Shire

<b>2019/20</b>	<b>2018/19</b>	<b>2017/18</b>
\$2,341	\$2,933	\$2,254



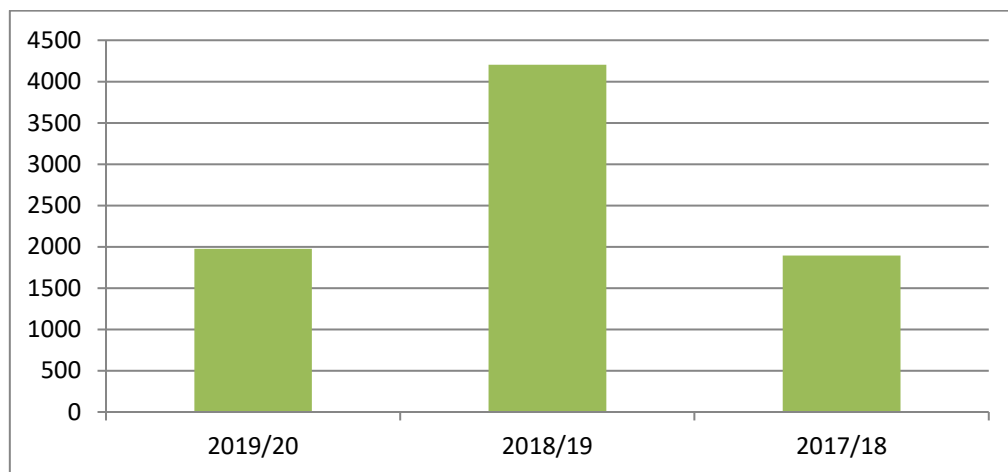
## Expenditure per km of local roads

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

### Total Operational Road Expenditure

Kilometres of local roads

2019/20	2018/19	2017/18
\$1,976	\$4,205	\$1,892



Gravelling and Sealing Coach Road Adelaide River – August 2019



# Audited Financial Statements 2019/2020



# Coomalie Community Government Council

## General Purpose Financial Reports for the year ended 30 June 2020

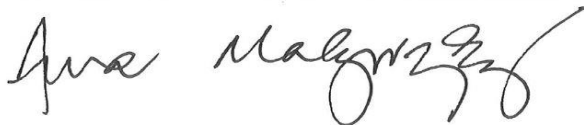
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**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
COUNCIL CERTIFICATE  
FOR THE YEAR ENDED 30 JUNE 2020**

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 2008*, *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 2020 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.



Anna Malgorzewicz  
**Chief Executive Officer**



Andrew Turner  
**President**

Date 5th October 2020

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2020**

	Note	2020 \$	2019 \$
<b>INCOME</b>			
Rates	3 a	933,186	913,449
Fees and User Charges	3 b	396,788	404,637
Investment Income	3 c	89,081	84,958
Other Income	3 d	42,102	34,212
Grants, Subsidies and Contributions	3 e	1,550,476	1,751,068
<b>TOTAL INCOME</b>		<b><u>3,011,633</u></b>	<b><u>3,188,324</u></b>
<b>EXPENSES</b>			
Employee Costs	5 a	899,326	1,007,567
Materials, Contracts and Other Expenses - General	5 b	990,876	1,220,758
Materials, Contracts and Other Expenses - Roads	5 c	385,351	819,912
Depreciation and Amortisation	5 d	648,568	643,720
Other Expenses	5 e	161,857	173,450
<b>TOTAL EXPENSES</b>		<b><u>3,085,978</u></b>	<b><u>3,865,407</u></b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b><u>(74,345)</u></b>	<b><u>(677,083)</u></b>
Amounts received specifically for new or upgraded assets	3 e	480,000	523,005
Asset Disposal	6	(70)	(7,175)
<b>NET SURPLUS/(DEFICIT)</b>		<b><u>405,585</u></b>	<b><u>(161,253)</u></b>
<b>OTHER COMPREHENSIVE INCOME</b>			
Changes in revaluation surplus - buildings and other structures	12	-	-
<b>TOTAL COMPREHENSIVE INCOME/(LOSS)</b>		<b><u>405,585</u></b>	<b><u>(161,253)</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2020**

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	7	2,524,840	2,825,718
Trade and Other Receivables	8	265,817	227,015
<b>TOTAL CURRENT ASSETS</b>		<b><u>2,790,657</u></b>	<b><u>3,052,733</u></b>
<b>NON CURRENT ASSETS</b>			
Infrastructure, Property, Plant and Equipment	9	17,924,677	17,999,135
Capital Work in Progress	9	-	5,413
<b>TOTAL NON CURRENT ASSETS</b>		<b><u>17,924,677</u></b>	<b><u>18,004,548</u></b>
<b>TOTAL ASSETS</b>		<b><u>20,715,334</u></b>	<b><u>21,057,281</u></b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	10	113,168	265,524
Provisions	10	58,943	93,942
Unexpended Grants	10	847,518	1,407,695
<b>TOTAL CURRENT LIABILITIES</b>		<b><u>1,019,629</u></b>	<b><u>1,767,161</u></b>
<b>NET ASSETS</b>		<b><u>19,695,705</u></b>	<b><u>19,290,120</u></b>
<b>EQUITY</b>			
Accumulated Surplus	11	7,001,691	6,596,106
Asset Revaluation Reserves	12	12,694,014	12,694,014
<b>TOTAL EQUITY</b>		<b><u>19,695,705</u></b>	<b><u>19,290,120</u></b>

Notes to and forming part of the financial statements are included on pages 7 to 31

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2020**

	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
	\$	\$	\$
<b>Balance at 30 June 2018</b>	<b>6,757,359</b>	<b>12,694,014</b>	<b>19,451,373</b>
Net Loss for year	(161,253)	-	(161,253)
<b>Balance at 30 June 2019</b>	<b>6,596,106</b>	<b>12,694,014</b>	<b>19,290,120</b>
Net Profit for year	405,585	-	405,585
<b>Balance at 30 June 2020</b>	<b>7,001,691</b>	<b>12,694,014</b>	<b>19,695,705</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2020**

	Note	2020 \$ Inflows (Outflows)	2019 \$ Inflows (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b><u>Receipts</u></b>			
Rates - General		894,384	825,049
Fees and User Charges		396,788	404,637
Investment Receipts		89,081	84,958
Grants Utilised for Operating and Capital Purposes		1,470,299	2,491,155
Other Revenues		42,102	34,212
<b><u>Payments</u></b>			
Employee Costs		(934,325)	(996,950)
Materials and Contracts		(1,523,170)	(1,993,738)
Other Expenses		(161,857)	(173,450)
<b>Net cash provided by Operating Activities</b>	<b>13b</b>	<b><u>273,302</u></b>	<b><u>675,873</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b><u>Payments</u></b>			
Expenditure on new or upgraded assets	9	(574,180)	(734,855)
Capital Works in Progress	9	-	(5,413)
Proceeds from Disposal of Assets	6	-	13,637
<b>Net cash used in Investing Activities</b>		<b><u>(574,180)</u></b>	<b><u>(726,631)</u></b>
<b>Net Increase (Decrease) in Cash Held</b>		<b><u>(300,878)</u></b>	<b><u>(50,758)</u></b>
Cash and cash equivalents at beginning of period		2,825,718	2,876,476
<b>Cash and cash equivalents at end of period</b>	<b>13a</b>	<b><u>2,524,840</u></b>	<b><u>2,825,718</u></b>

# **COOMALIE COMMUNITY GOVERNMENT COUNCIL**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 JUNE 2020**

#### **1 SIGNIFICANT ACCOUNTING POLICIES**

##### **Basis of Preparation**

This general purpose financial report has been prepared on a going concern basis using the historical cost convention, 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.

All amounts in the financial statements have been rounded to the nearest dollar.

##### **The Local Government Reporting Entity**

Coomalie Community Government Council is incorporated under the *NT Local Government Act 2008* and has its principal place of business at 22 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**

The Council recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

This year the payment of untied financial assistance grants has varied from the annual allocation. A portion of the 2020-2021 financial year grants were prepaid in June 2020 and these grants have been recognised as unexpended grants.

##### **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.

##### **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 - unexpended grants until the obligation is satisfied.



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**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.

**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 2008*. 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, except for trade receivables from a contract with a customer, which are measured at the transaction price.

**Infrastructure, Property, Plant and Equipment**

**Initial Recognition**

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

**Materiality**

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**Capitalisation Thresholds**

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Buildings and Other Structures	\$10,000
Community Assets	\$5,000
Motor Vehicles and Plant	\$5,000
Office Furniture and Equipment	\$5,000
Road Infrastructure	\$10,000

**Subsequent Recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 9.

**Depreciation of non current assets**

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets. Depreciation methods, useful lives and residual values of classes of assets are reviewed annually. Major depreciation periods for each class of asset are shown in below. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

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.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**Estimated Useful Lives**

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Buildings and Other Structures	10-100 years
Community Assets	5-100 years
Motor Vehicles and Plant	5-15 years
Office Furniture and Equipment	5-20 years
Road Infrastructure	10-100 years

**Impairment**

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

**Borrowing costs**

Council had no borrowings during the reporting period.

**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 30 June each year. Subsequent recoveries of amounts previously written off are credited against other expenses in the Statement of Comprehensive Income.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**Payables**

**Goods & Services**

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

**Payments Received in Advance & Deposits**

Amounts (other than grants) received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

**Provisions**

**Employee Benefits**

**Salaries, Wages & Compensated Absences**

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on-costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on-costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

**Superannuation**

The Council makes employer superannuation contributions in respect of its employees to their allocated Superannuation Fund. Each fund has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Council does not have any employees who are members of defined benefit funds and has confirmed that it has no outstanding actual or potential liability to the pooled defined benefit funds of which former employees were members.

All superannuation schemes to which Council makes contributions on behalf of employees are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**Provisions for reinstatement, restoration, rehabilitation**

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

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

- (i) Restoration of the landfills is carried out as part of the weekly maintenance; and
- (ii) As the Batchelor 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.

**Leases**

AASB 16 Leases, which will commence from 1 July 2019, requires that the right of use conveyed by leasing contracts - except leases with a maximum term of 12 months and leases for low-value assets - be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 30 June 2019, Council has no leases to which this treatment will need to be applied.

**Joint Ventures and Associated Entities**

Council does not participate in cooperative arrangements with other Councils

**Goods and Services Tax**

In accordance with Interpretation Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

**Comparative Information**

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

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**New and amended standards and interpretations**

**Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities**

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in Note 1 Significant Accounting Policies. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed. The impact of adopting the new standards as at 1 July 2019 had no impact to liabilities or Accumulated Surplus.

**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 16.

**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.

**COOMALIE COMMUNITY GOVERNMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**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		GRANTS INCLUDED	
	Actual 2020	Actual 2019	Actual 2020	Actual 2019	Actual 2020	Actual 2019	Actual 2020	Actual 2019
<b>FUNCTIONS</b>								
Administration	1,752,445	1,995,705	1,040,676	1,056,093	711,769	939,612	726,318	985,716
Animal Control	2,317	640	14,171	16,739	(11,854)	(16,099)	0	0
Cemeteries	1,295	(258)	11,980	12,030	(10,685)	(12,288)	0	0
Community Functions	7,227	14,224	17,427	25,722	(10,200)	(11,498)	3,500	10,000
Community Recreation and Development	49,970	50,484	49,494	52,585	476	(2,101)	49,002	50,398
Gamba and Weed Management	3,930	4,473	26,743	34,739	(22,813)	(30,266)	0	0
Libraries	51,187	55,992	45,419	59,655	5,768	(3,663)	51,187	55,992
Parks and Gardens	439	709	194,146	242,140	(193,707)	(241,431)	0	0
Public Conveniences	70,603	180,829	90,692	265,714	(20,089)	(84,885)	61,603	171,779
Roads	1,066,504	1,170,758	992,680	1,481,912	73,824	(311,154)	1,048,546	1,170,184
Sport and Recreation	4,487	57,781	95,215	107,827	(90,728)	(50,046)	0	56,000
Streetlighting	86,000	0	92,530	13,804	(6,530)	(13,804)	86,000	0
Swimming Pool	2,686	48,602	110,636	172,980	(107,950)	(124,378)	0	45,000
Waste Management	392,473	124,215	304,169	323,467	88,304	(199,252)	4,320	(270,996)
<b>TOTAL FUNCTIONS</b>	<b>3,491,563</b>	<b>3,704,154</b>	<b>3,085,978</b>	<b>3,865,407</b>	<b>405,585</b>	<b>(161,253)</b>	<b>2,030,476</b>	<b>2,274,073</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**2 b COMPONENTS OF FUNCTIONS**

The activities relating to council's functions are:-

**Administration**

Administration, support, regulation and operation of general public services. Including Council's elected members, administration, accounting and finance, payroll, human resource management, boundary expansion, governance and corporate services, records, customer service, contract management, revenues, legislative and regulatory compliance and reporting.

**Animal Control**

Registration of dogs, control of domestic animals and livestock within the townships.

**Cemeteries**

Management of the operations of the Coomalie Bush Cemetery and maintenance of the bush cemetery and pioneer cemetery.

**Community Functions**

Visitor information centre maintenance, organisational support to local not for profit entities, support and delivery of community functions including Anzac Day, Australia Day, Territory Day, Remembrance Day, Seniors Month and Seniors Christmas Party.

**Community Recreation and Development**

Supported by the Department of Tourism, Sport and Culture, employment of a Community Recreation and Development Officer to assist with community sport and recreation, school holiday programs, youth week and seniors activities.

**Gamba and Weed Control**

Assistance to landholders to purchase glyphosate at cost. Council personnel and contractors spraying and slashing roadsides for gamba, mission grass and mimosa control.

**Libraries**

Supported by the Department of Tourism, Sport and Culture, for the employment of librarians at the Batchelor and Adelaide River Community Libraries. Provision of library services, computers and general technology support for adults and children in the community.

**Parks and Gardens**

Maintenance and operational aspects of parks and gardens and roadside verges in Batchelor and Adelaide River.

**Public Conveniences**

Provision and maintenance of public toilets in Batchelor, Adelaide River and Rum Jungle Lake.

**Roads**

Road maintenance, construction, rehabilitation and transport services. Such services includes planning, designing, construction, extending and improving roads and associated structures such as footpaths, signage and drainage.

**Sport and Recreation**

Administration and operation of cultural, sport and recreation services, including ovals, sports courts, community centre and bowling green.

**Streetlighting**

Provision and maintenance of streetlighting in both Batchelor and Adelaide River.

**Swimming Pool**

Operation and maintenance of the Batchelor Swimming Pool for use by visitors and the community.

**Waste Management**

Operation and maintenance of transfer stations and landfills at Batchelor and Adelaide River. Control of green waste and recycling.



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

<b>3 OPERATING REVENUE</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>a RATES</b>		
General rates	933,186	913,035
Supplementary rates	-	414
<b>Total Rates</b>	<b>933,186</b>	<b>913,449</b>
<b>b FEES AND USER CHARGES</b>		
<b>User Charges</b>		
Waste management service	387,253	380,392
<b>Total User Charges</b>	<b>387,253</b>	<b>380,392</b>
<b>Fees</b>		
Rate searches	1,760	980
Service charges	7,775	23,265
<b>Total Fees</b>	<b>9,535</b>	<b>24,245</b>
<b>Total Fees and User Charges</b>	<b>396,788</b>	<b>404,637</b>
<b>c INVESTMENT INCOME</b>		
Interest on overdue rates & charges	52,187	35,908
Interest on investments	36,894	49,050
<b>Total Investment Income</b>	<b>89,081</b>	<b>84,958</b>
<b>d OTHER INCOME</b>		
Donations	13,227	2,909
General Reimbursements	18,467	1,789
Other income	10,408	29,514
<b>Total Other Income</b>	<b>42,102</b>	<b>34,212</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

<b>3 OPERATING REVENUE (continued)</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>e GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
<b>General Purpose Grants</b>		
Commonwealth Government	538,383	509,867
NT Government	645,052	584,629
<b>Total General Purpose Grants</b>	<b><u>1,183,435</u></b>	<b><u>1,094,496</u></b>
<b>Other Grants, Subsidies and Contributions</b>		
<b>Northern Territory Government</b>		
Sports and Community Recreation	44,674	45,000
Building Capacity Grant	31,178	-
NTEPA Fencing Grant	-	24,684
Community Benefit	2,301	64,582
Community Event Grants	7,828	20,947
Libraries and museums	48,886	49,243
SPG upgrade community assets	147,603	426,196
Pensioner Rebate	24,495	25,920
<b>Total Special Purpose grants</b>	<b><u>306,965</u></b>	<b><u>656,572</u></b>
<b>Other Grants</b>		
NDRAA Flood Damage	60,076	-
<b>Total Other Grants</b>	<b><u>60,076</u></b>	<b><u>-</u></b>
<b>Total Grants, Subsidies and Contributions</b>	<b><u>1,550,476</u></b>	<b><u>1,751,068</u></b>
<b>GRANTS PROVIDED FOR CAPITAL PURPOSES</b>		
Roads to Recovery	-	108,397
SLGIF Road Construction	480,000	414,608
<b>Total Grants provided for Capital Purposes</b>	<b><u>480,000</u></b>	<b><u>523,005</u></b>
<b>TOTAL GRANTS</b>	<b><u>2,030,476</u></b>	<b><u>2,274,073</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**3 OPERATING REVENUE (continued)** **2020**  
**\$** **2019**  
**\$**

***Individually Significant Item***

In 2019/20 Council received the following grants that will be expended in the 2020/21 year: \$278,638 from Northern Territory Grants Commission for Federal Assistance Grants, \$128,700 for SCALE, \$300,000 to purchase transportables and electricity for transfer stations, \$110,000 for solar installation from Department of Local Government Housing Community Development, \$15,000 for Animal Control from Communities Environment Program, \$10,606 from Community Benefit Fund for Anzac Day, \$1,700 for Youth Week, \$1,806 for School Holiday Program and \$1,068 for Remote Sport Boxing from Department of Sport and Recreation. Total \$847,518

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

**SOURCES OF GRANTS**

Commonwealth Government	538,383	618,264
Northern Territory Government	1,492,093	1,655,809
Other	-	-
	<u>2,030,476</u>	<u>2,274,073</u>

**4 CONDITIONS OVER GRANTS & CONTRIBUTIONS** **2020**  
**\$** **2019**  
**\$**

Grants and contributions that were obtained on the condition that they be expended on specified purposes

Unexpended at the close of the previous reporting period	1,407,695	1,190,613
Less: expended during the current period from revenues recognised in previous reporting periods	(1,407,695)	(1,016,214)
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions	847,518	1,233,296
Unexpended at the close of this reporting period	<u>847,518</u>	<u>1,407,695</u>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

<b>5 OPERATING EXPENSES</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>a EMPLOYEE COSTS</b>		
Salaries and wages	747,580	826,759
Employee leave expense	(34,999)	10,617
Superannuation	76,193	79,312
Other expenses	110,552	90,879
	<hr/>	<hr/>
<b>Total Employee Costs</b>	<b>899,326</b>	<b>1,007,567</b>
	<hr/>	<hr/>
<b>Total Number of Employees</b>	<b>19</b>	<b>18</b>
<b>b MATERIALS, CONTRACTS &amp; OTHER EXPENSES - GENERAL</b>		
Purchase materials	23,802	60,731
Contractor services	302,453	281,420
Cleaning	51,760	60,124
Electricity	25,057	29,552
Insurance	77,305	58,370
Maintenance buildings and property	34,318	223,138
Computer support	18,364	41,936
Computer licence fees	29,817	59,182
Maintenance recreation facilities	82,485	94,847
Motor vehicle fuel and oil	28,711	41,180
Motor vehicle repairs and maintenance	43,937	44,287
Water and sewerage	64,551	58,972
Other expenses	208,316	167,019
	<hr/>	<hr/>
<b>Total Materials, Contracts &amp; Other Expenses - General</b>	<b>990,876</b>	<b>1,220,758</b>
	<hr/>	<hr/>
<b>c MATERIALS, CONTRACTS &amp; OTHER EXPENSES - ROADS</b>		
Seal maintenance	55,352	291,219
Flood damage	65,644	148,198
Resheeting	49,642	161,439
Floodways and drainage	63,783	33,182
Maintenance grading	105,493	162,843
Roadside maintenance and emergency repairs	45,437	23,031
	<hr/>	<hr/>
<b>Total Materials, Contracts &amp; Other Expenses - Roads</b>	<b>385,351</b>	<b>819,912</b>
	<hr/>	<hr/>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

<b>5 OPERATING EXPENSES (continued)</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>d DEPRECIATION &amp; AMORTISATION</b>		
Buildings	85,709	86,487
Community Assets and other structures	70,948	68,838
Motor vehicles and plant	41,996	45,085
Office furniture and equipment	7,317	11,853
Roads infrastructure	442,598	431,457
<b>Total Depreciation &amp; Amortisation</b>	<b>9 648,568</b>	<b>643,720</b>
<b>e OTHER EXPENSES</b>		
Accounting and Audit Committee	100,537	111,377
Auditors remuneration	5,670	6,653
Consultants	10,000	5,800
Elected members expenses	45,650	49,620
<b>Total Other Operating Expenses</b>	<b>161,857</b>	<b>173,450</b>
<b>6 GAIN OR LOSS ON DISPOSAL OF ASSET</b>		
Proceeds from disposal	-	13,637
Less: Carrying value of assets sold	(70)	(20,812)
<b>Total Loss on Disposal of Assets</b>	<b>(70)</b>	<b>(7,175)</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**7 CASH AND CASH EQUIVALENTS**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	1,000	1,000
Cash at bank	335,447	228,610
Deposits at call	1,750,000	1,400,000
Trust account	438,393	1,196,108
<b>Total Cash and Cash Equivalents</b>	<b>13a <u>2,524,840</u></b>	<b><u>2,825,718</u></b>
Total Cash consists of:		
Current Cash	2,524,840	2,825,718
<b>Total Cash and Cash Equivalents</b>	<b><u>2,524,840</u></b>	<b><u>2,825,718</u></b>

**RESTRICTED CASH SUMMARY**

Total Unrestricted	<u>2,524,840</u>	<u>2,825,718</u>
<b>Total Cash Available</b>	<b><u>2,524,840</u></b>	<b><u>2,825,718</u></b>

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

**8 TRADE AND OTHER RECEIVABLES**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Rates - General and Other	308,609	227,877
Debtors - General	365	21,603
Prepayments of rates	(62,341)	(35,154)
Less: Allowance for Doubtful Debts	-	-
Goods and Services Tax	19,184	12,690
<b>Total Trade and Other Receivables</b>	<b><u>265,817</u></b>	<b><u>227,015</u></b>
Total Trade and Other Receivables consists of:		
Current Trade and Other Receivables	265,817	227,015
<b>Total Trade and Other Receivables</b>	<b><u>265,817</u></b>	<b><u>227,015</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

<b>8 TRADE AND OTHER RECEIVABLES (continued)</b>	<b>2020</b>	<b>2019</b>
<b>a Ageing of Trade Receivables</b>	<b>\$</b>	<b>\$</b>
Trade Receivables are non-interest bearing and are generally on 30 day terms.		
The ageing of Trade Receivables is detailed below:		
Not past due	19,439	31,758
Past due 31-60 days	110	233
Past due 61-90 days	-	2,301
Past due 91+ days	-	-
<b>Total</b>	<b><u>19,549</u></b>	<b><u>34,292</u></b>
<b>b Past due but not impaired receivables</b>		
As at 30 June 2020 current receivables with a nominal value of \$246,268 (2019 - \$192,723) 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	246,268	192,723
<b>Total</b>	<b><u>246,268</u></b>	<b><u>192,723</u></b>
<b>c Impaired receivables</b>		
As at 30 June 2020 there were no receivables that were impaired.		
<b>d Movement in the allowance for doubtful debts</b>		
Balance at beginning of the year	-	-
Impairment losses recognised on receivables	-	-
Amounts written off during the year as uncollectable	-	-
Impairment losses reversed	-	-
<b>Balance at end of the year</b>	<b><u>-</u></b>	<b><u>-</u></b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**9 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

**a Reconciliation of movements in assets**

	Land	Buildings & Other Structures	Community Assets	Motor Vehicles & Plant	Office Furniture & Equipment	Roads at Cost	Roads at Valuation	Totals
	\$	\$	\$	\$	\$	\$	\$	\$
Basis of Measurement	UCV	Valuation	Valuation	Cost	Cost	Cost	Valuation	
<b>Asset Values</b>								
Opening gross value	3,377,000	2,004,887	1,969,970	1,321,230	78,285	8,091,878	6,512,324	23,355,574
Adjustments to opening value	-	-	-	(14,550)	-	-	-	(14,550)
Additions/renewals	-	-	-	-	-	574,180	-	574,180
Disposals	-	-	-	-	-	-	-	-
Write Offs	-	-	-	(22,660)	-	-	-	(22,660)
Revaluation adjustment	-	-	-	-	-	-	-	-
Internal transfers	-	-	-	-	-	-	-	-
<b>Closing gross value</b>	<b>3,377,000</b>	<b>2,004,887</b>	<b>1,969,970</b>	<b>1,284,020</b>	<b>78,285</b>	<b>8,666,058</b>	<b>6,512,324</b>	<b>23,892,544</b>
<b>Accumulated Depreciation</b>								
Opening balance	-	177,353	203,805	569,759	58,688	935,165	3,411,669	5,356,439
Adjustments to opening value	-	-	-	(14,550)	-	-	-	(14,550)
Depreciation provided	-	85,709	70,948	41,996	7,317	198,777	243,821	648,568
Depreciation on disposals	-	-	-	-	-	-	-	-
Depreciation on write-offs	-	-	-	(22,590)	-	-	-	(22,590)
Revaluation adjustment	-	-	-	-	-	-	-	-
Internal transfers	-	-	-	-	-	-	-	-
<b>Accumulated Depreciation at period end</b>	<b>-</b>	<b>263,062</b>	<b>274,753</b>	<b>574,615</b>	<b>66,005</b>	<b>1,133,942</b>	<b>3,655,490</b>	<b>5,967,867</b>
<b>WDV at 30 June 2020</b>	<b>3,377,000</b>	<b>1,741,825</b>	<b>1,695,217</b>	<b>709,405</b>	<b>12,280</b>	<b>7,532,116</b>	<b>2,856,834</b>	<b>17,924,677</b>
<b>WDV at 30 June 2019</b>	<b>3,377,000</b>	<b>1,827,534</b>	<b>1,766,165</b>	<b>751,471</b>	<b>19,597</b>	<b>7,156,713</b>	<b>3,100,655</b>	<b>17,999,135</b>
<b>Work in Progress at 30 June 2020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Work in Progress at 30 June 2019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,413</b>	<b>-</b>	<b>5,413</b>



**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**9 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	Community Assets	Motor Vehicles & Plant	Office Furniture & Equipment	Road Infrastructure at Cost	Road Infrastructure at Valuation	Totals
<b>b Capital expenditure budget</b>								
Administration								-
Housing & Community								-
Recreation & Culture			110,000					110,000
Transport								-
Public Order & Safety			300,000			606,902		906,902
Economic & Other Services								-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>410,000</b>	<b>-</b>	<b>-</b>	<b>606,902</b>	<b>-</b>	<b>1,016,902</b>
Actual 2020	-	-	-	-	-	574,180	-	574,180
Capital budget variance	-	-	(410,000)	-	-	(32,722)	-	(442,722)

**c Valuations**

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

**(i) Land**

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

Land will be revalued in 2019-2020 year by the Valuer General with new valuations effective 1 July 2020.

**(ii) Road Infrastructure**

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, and Community Assets**

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 2020**

<b>10 TRADE AND OTHER PAYABLES, PROVISIONS AND OTHER LIABILITIES</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
CBA Credit Cards	689	1,085
Trade Creditors	62,232	219,926
Accrued Expenses	-	28,071
PAYGW	17,912	-
Hiring and Key Deposits	1,976	1,826
Retention Monies	28,393	15,277
Superannuation	2,627	-
Other	(661)	(661)
<b>Total Trade and Other Payables</b>	<b>113,168</b>	<b>265,524</b>
<b>Provisions</b>		
Annual Leave	20,535	39,039
Long Service Leave	38,408	54,903
<b>Total Provisions</b>	<b>58,943</b>	<b>93,942</b>
<b>Unexpended Grants</b>		
Unexpended Grants	847,518	1,407,695
<b>Total Unexpended Grants</b>	<b>847,518</b>	<b>1,407,695</b>
<b>11 ACCUMULATED SURPLUS</b>		
Accumulated surplus	6,596,106	6,757,359
Net result attributable to Council	405,585	(161,253)
<b>Total Accumulated Surplus</b>	<b>7,001,691</b>	<b>6,596,106</b>
<b>12 ASSET REVALUATION RESERVE</b>		
<b>(i) Movements in the Reserve</b>		
Balance at the beginning of the financial year	12,694,014	12,694,014
Revaluation of Buildings, Structures and Site Improvements	-	-
<b>Total Asset Revaluation Reserve</b>	<b>12,694,014</b>	<b>12,694,014</b>
<b>(ii) Analysis of the Reserve</b>		
The closing balance of the asset revaluation reserve is comprised of the following asset categories:		
Land, buildings, structures and site improvements	4,424,676	4,424,676
Roads infrastructure	8,269,338	8,269,338
<b>Total Asset Revaluation Reserve</b>	<b>12,694,014</b>	<b>12,694,014</b>

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**13 RECONCILIATION TO CASH FLOW STATEMENT**

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	1,000	1,000
Cash at bank	335,447	228,610
Trust account	438,393	1,196,108
Deposits at call	1,750,000	1,400,000
	<hr/>	<hr/>
<b>Cash Flow from Operating Activities</b>	<b>7 2,524,840</b>	<b>2,825,718</b>
	<hr/>	<hr/>
<b>b Reconciliation of changes in Net Assets to Cash from Operating Activities</b>		
Net Surplus/(Deficit) from continuing operations	<b>405,585</b>	<b>(161,253)</b>
<b>Add</b>		
Depreciation and amortisation	648,568	643,720
Loss on sale of assets	70	7,175
Write off of 2019 capital WIP	5,413	-
Decrease in receivables	-	-
Increase in unexpended grants	-	217,082
Increase in creditors and accruals	-	46,932
Increase in employee provisions	-	10,617
	<hr/>	<hr/>
	<b>654,051</b>	<b>925,526</b>
<b>Less</b>		
Decrease in creditors and accruals	(152,356)	-
Decrease in grants in advance	(560,177)	-
Decrease in employee provisions	(34,999)	-
Increase in receivables	(38,802)	(88,400)
	<hr/>	<hr/>
	<b>(786,334)</b>	<b>(88,400)</b>
	<hr/>	<hr/>
<b>Net Cash provided by Operating Activities</b>	<b>273,302</b>	<b>675,873</b>
	<hr/>	<hr/>

**14 COMMITMENTS FOR EXPENDITURE**

**Capital Commitments**

Council have capital commitments of \$410,000 from the Department of Local Government Housing Community Development for the upgrade to landfills and installation of solar panels.

**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 2020**

15 FINANCIAL INDICATORS	2020 Ratio	2019 Ratio
<b>OPERATING SURPLUS RATIO</b>		
<u>Operating Surplus/(Deficit)</u> Total Operating Income	12%	-4%
<b>NET FINANCIAL LIABILITIES RATIO</b>		
<u>Net Financial Liabilities</u> Total Operating Income	6%	11%
<b>ASSET SUSTAINABILITY RATIO</b>		
<u>Net Asset Renewals</u> Asset Management Plan required expenditure	52%	75%
<b>CURRENT RATIO</b>		
<u>Current Assets</u> Current Liabilities	2.74	1.73
<b>RATE COVERAGE PERCENTAGE</b>		
<u>Rate Revenue</u> Total Revenue	31%	29%
<b>RATES &amp; ANNUAL CHARGES OUTSTANDING PERCENTAGE</b>		
<u>Rates &amp; Annual charges outstanding</u> Rates & Annual charges collectable	23%	18%

**COOMALIE COMMUNITY GOVERNMENT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**16 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		
	%	\$	\$	\$	\$	\$
<b>2020</b>						
<b><u>Financial assets</u></b>						
Cash on hand		-	-	-	1,000	1,000
Cash at bank	0%	335,447	-	-	-	335,447
Deposits at call	0.56% - 2.61%	1,750,000	-	-	-	1,750,000
Trust account	0%	438,393	-	-	-	438,393
Trade Payables - GST						
Refund	0%	-	-	-	19,184	19,184
Receivables - Rates	18%	246,268	-	-	-	246,268
Receivables - Debtors	0%	-	-	-	365	365
		<u>2,770,108</u>	<u>-</u>	<u>-</u>	<u>20,549</u>	<u>2,790,657</u>
<b><u>Financial liabilities</u></b>						
Trade and Other Payables		-	-	-	113,168	113,168
		<u>-</u>	<u>-</u>	<u>-</u>	<u>113,168</u>	<u>113,168</u>
<b>2019</b>						
<b><u>Financial assets</u></b>						
Cash on hand		-	-	-	1,000	1,000
Cash at bank	0.00%	228,610	-	-	-	228,610
Deposits at call	1.19% - 1.89%	1,400,000	-	-	-	1,400,000
Trust account	0.00%	1,196,108	-	-	-	1,196,108
Trade Payables - GST						
Refund	0%	-	-	-	12,690	12,690
Receivables - Rates	18%	192,723	-	-	-	192,723
Receivables - Debtors	0%	-	-	-	21,603	21,603
		<u>3,017,441</u>	<u>-</u>	<u>-</u>	<u>35,293</u>	<u>3,052,734</u>
<b><u>Financial liabilities</u></b>						
Trade and Other Payables		-	-	-	265,524	265,524
		<u>-</u>	<u>-</u>	<u>-</u>	<u>265,524</u>	<u>265,524</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 2020**

**16 FINANCIAL INSTRUMENTS (continued)**

**c Categories of financial instruments**

	<b>Recognised financial instruments</b>	<b>Statement of Financial Position Notes</b>	<b>Accounting Policies</b>	<b>Terms and conditions</b>
<b>i</b>	<u>Financial Assets</u>			
	Cash and cash equivalents	7	Details are set out in note 1.	Interest is earned at the bank's benchmark interest rate.
	Trade and other receivables	8	Trade Receivables are carried at nominal amounts due less any provision for doubtful debts. A provision for doubtful debts is recognised when collection of the full nominal amount is no longer probable.	Credit sales are normally on 30 day terms or other negotiated terms.
<b>ii</b>	<u>Financial Liabilities</u>			
	Trade and other payables	10	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 2020**

**16 FINANCIAL INSTRUMENTS (continued)**  
**g Credit Risk**

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

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

**h Market Risk**

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

**i Interest Rate Risk**

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

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

	<b>2020</b>	<b>2019</b>
<b>Financial Assets</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	2,524,840	2,825,718

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

**j Sensitivity Analysis**

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

	<b>Impact on Profit Higher/(Lower) 2020</b>	<b>Impact on Profit Higher/(Lower) 2019</b>
	<b>\$</b>	<b>\$</b>
Interest rate + 1.00%	25,248	28,257
Interest rate - 1.00%	(25,248)	(28,257)

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 2020**

**17 EVENTS AFTER THE REPORTING PERIOD**

There were no material adjusting events after the reporting period.

**18 RELATED PARTY TRANSACTIONS**

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

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Salaries, allowances and other short term benefits	180,893	171,620
<b>TOTAL</b>	<b>\$ 180,893</b>	<b>\$ 171,620</b>

In 2019/20 one Councillor owned a business that provided catering to the value of \$8,403 during the year.



**AUDITOR'S INDEPENDENCE DECLARATION UNDER THE LOCAL GOVERNMENT ACT 2008 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 2020 there have been no contraventions of:

(a) the auditor independence requirements of the *Local Government Act 2008* 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: 23 October 2020

## **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 2020, the statement of profit or loss and comprehensive income, statement of changes in equity, the statement of working capital, statement of cash flows, the chief executive officer's statement and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report of the Coomalie Community Government Council has been prepared in accordance with the *Northern Territory of Australia Local Government Act 2008*; including:

- (i) give a true and fair view of the Council's financial position as at 30 June 2020 and of its performance and its cash flows for the year then ended; and
- (ii) Complying with Australian Accounting Standards and the *Local Government (Accounting) Regulations*.

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

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

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

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

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

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

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

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

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

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

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

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

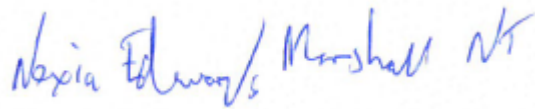
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a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

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

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

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

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



Nexia Edwards Marshall NT  
Chartered Accountants



Noel Clifford  
Partner

Darwin  
Dated 23 October 2020