



MINUTES  
OF THE ORDINARY MEETING  
OF COUNCIL  
HELD ON  
19 APRIL 2012  
AT 11.00am

## DISCLAIMER

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In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Yalgoo during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Yalgoo. The Shire of Yalgoo warns that anyone who has an application lodged with the Shire of Yalgoo must obtain and only should rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Yalgoo in respect of the application.

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Minutes of the Ordinary Meeting of the Yalgoo Shire Council,  
held in the Council Chambers, 37 Gibbons Street, Yalgoo,  
on 19 April 2012, commencing at 11.00 am.

**1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Shire President Terry Iturbide declared the Ordinary Meeting open at 11.00am.

**2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**

MEMBERS	Cr Terry K Iturbide, Shire President Cr Len J Terry, Deputy Shire President Cr Laurence Hodder Cr M Raul Valenzuela Cr Tom Hodder
STAFF	Sharon Daishe, Chief Executive Officer Heather Boyd, Deputy CEO Karen Malloch, Executive Assistant
GUESTS	
OBSERVERS	
LEAVE OF ABSENCE	
APOLOGIES	Cr Neil A Grinham

**3. DISCLOSURE OF INTERESTS**

Disclosures of interest made before the Meeting

**4. PUBLIC QUESTION TIME**

**4.1 RESPONSE TO QUESTIONS TAKEN ON NOTICE**

**4.2 QUESTIONS WITHOUT NOTICE**

**5. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

**7. ANNOUNCEMENTS CONCERNING MEETINGS ATTENDED**

**7.1 PRESIDENT**

Date	Details	Attended with whom
13 April 12	Regional Roads Group (RRG) Meeting, Geraldton	<ul style="list-style-type: none"> <li>• President TK Iturbide</li> <li>• CEO Sharon Daishe</li> </ul>
18 April 12	Morawa Supertown Meeting Reference Group Meeting Director Generals meeting	<ul style="list-style-type: none"> <li>• President TK Iturbide</li> <li>• CEO Sharon Daishe</li> </ul>

**7.2 COUNCILLORS**

Date	Details	Councillors
27-29 March, 12	Indigenous Councillors Workshop, Perth	<ul style="list-style-type: none"> <li>• Crs Laurence Hodder, Tom Hodder</li> </ul>
30 March, 12	Elected Members Professional Development Opportunities Northern Country Zone of WALGA	<ul style="list-style-type: none"> <li>• Crs Laurence Hodder, Tom Hodder, Neil Grinham, Raul Valenzuela</li> </ul>

## **8. CONFIRMATION OF MINUTES**

### **8.1 ORDINARY COUNCIL MEETING**

#### **Background**

Minutes of the Ordinary Meeting of Council have previously been circulated to all Councillors.

On Monday 9 April 2012 President Iturbide advised the CEO of an error, being that Councillor Thomas Hodder remained in the meeting after the meeting was closed and before his departure from the meeting however his name was omitted from the list of Councillors who remained in the meeting.

This has been corrected in the minutes that are provided for adoption at this meeting. Please amend your unconfirmed copies accordingly.

#### **Voting Requirements**

Simple majority

#### **OFFICER RECOMMENDATION/COUNCIL DECISION**

**C2012-0401**     Minutes of the Ordinary Meeting

**That the Minutes of the Ordinary Council Meeting held on 22 March 2012 be confirmed with the correction noted above (page 33), being that Councillor Thomas Hodder remained in the meeting when the meeting was closed to the public.**

**Moved: Cr Len Terry**

**Seconded: Cr Laurence Hodder**

**Motion put and carried 5/0**

## **8.2 SPECIAL COUNCIL MEETING FOR PURPOSES OF BUDGET REVIEW**

### **Background**

Minutes of the Special Meeting of Council have previously been circulated to all Councillors.

### **Voting Requirements**

Simple majority

#### **OFFICER RECOMMENDATION/COUNCIL DECISION**

**C2012-0402**     Minutes of the Special Meeting for the Annual Budget Review

**That the Minutes of the Special Council Meeting held on 11 April 2012 be confirmed.**

**Moved: Cr Len Terry**

**Seconded: Cr M Raul Valenzuela**

**Motion put and carried 5/0**

## **9. MINUTES OF COMMITTEE MEETINGS**

## **10. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/Other Matters**

### **10.0 INFORMATION ITEMS**

Sharing of operational information on items that are not confidential, do not require a decision and do not meet the definition of matters for which the meeting may be closed under section 5.23 of the Local Government Act (eg: matters affecting employee/s or the personal affairs of any person).



## 11. MATTERS FOR DECISION

### 11.0 MATTERS BROUGHT FORWARD

### 11.1 WORKS AND SERVICES

### 11.2 DEVELOPMENT, PLANNING AND ENVIRONMENTAL HEALTH

#### 11.2.1 Ferrowest Option Deed

File:							
Author:	Sharon Daishe, CEO						
Interest Declared:	No interest to disclose						
Date:	12 April 2012						
Attachments (white)	<table border="0"> <tr> <td>P 1</td> <td>Draft Option Deed as prepared by Shire of Yalgoo lawyer Sze-Hwei Yen, Associate, Civic Legal Pty Ltd</td> </tr> <tr> <td>p 16</td> <td>Landgate – Desktop Valuation Assessment Lot 185 Shamrock Road Yalgoo as at 8 February 2012</td> </tr> <tr> <td>p 25</td> <td>Extracts from prior council minutes (decisions C07-0728, C2007-1206 and C2008-0608)</td> </tr> </table>	P 1	Draft Option Deed as prepared by Shire of Yalgoo lawyer Sze-Hwei Yen, Associate, Civic Legal Pty Ltd	p 16	Landgate – Desktop Valuation Assessment Lot 185 Shamrock Road Yalgoo as at 8 February 2012	p 25	Extracts from prior council minutes (decisions C07-0728, C2007-1206 and C2008-0608)
P 1	Draft Option Deed as prepared by Shire of Yalgoo lawyer Sze-Hwei Yen, Associate, Civic Legal Pty Ltd						
p 16	Landgate – Desktop Valuation Assessment Lot 185 Shamrock Road Yalgoo as at 8 February 2012						
p 25	Extracts from prior council minutes (decisions C07-0728, C2007-1206 and C2008-0608)						

#### Matter for Consideration

To consider a proposal to enter into an Option Deed to dispose of 185 Shamrock Street to Ferrowest Limited.

#### Background

The Shire of Yalgoo formerly agreed to enter into an Option Deed to sell Lot 185 Shamrock Street to Ferrowest Pty Ltd. Statutory advertising was completed however Ferrowest did not proceed with the Option due to the global financial crisis.

Council decisions C07-0728, C2007-1206 and C2008-0608 relate and provide the history of the extensive prior negotiations.

Brett Manning, Managing Director Ferrowest Pty Ltd, requested via an email to the CEO on 31 March 2011 that the Shire revisit the Option Deed with an extended period for the option.

The Shire’s lawyers, Civic Legal, advised that the Shire would need to readvertise the sale and obtain a new valuation of the land.

A land valuation and redrafted Option Deed are attached.

#### Statutory Environment

*Local Government Act 1995*

3.58. Disposing of property

(3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —

(a) it gives local public notice of the proposed disposition —

- (i) describing the property concerned; and
  - (ii) giving details of the proposed disposition; and
  - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;
- and
- (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.

- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —
  - (a) the names of all other parties concerned; and
  - (b) the consideration to be received by the local government for the disposition; and
  - (c) the market value of the disposition —
    - (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
    - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.

*Note that the legislative extract above was downloaded from the State Law Publisher on 12 April 2012.*

### **Strategic Implications**

Plan for the Future, 1. Economic Prosperity, 1.3, 'Develop partnerships with mining companies in the Shire area'.

New development of land equivalent to 20 house blocks in Yalgoo has the potential to increase economic prospects in Yalgoo. Locating the mining camp in the town site offers potential to citizens of Yalgoo for increased services.

### **Policy Implications**

None

### **Financial Implications**

If the Shire and Ferrowest enter into the Deed as presented in draft in the attachments Ferrowest must pay to the Shire:

- \$36,000 plus GST within 7 days of entering into the Option Deed
- \$80,000 plus GST if Ferrowest exercises the option and purchases the land
- \$6,000 payable on each anniversary of the Option Deed while the option remains unexercised.

### **Consultation**

- Brett Manning, Managing Director Ferrowest Pty Ltd.
- Sze-Hwei Yen, Associate, Civic Legal Pty Ltd



## **Voting Requirements**

Simple Majority

### **NEW MOTION/COUNCIL DECISION**

**C2012-0404    Option Deed for sale of 185 Shamrock Street to Ferrowest Limited**

**That Council requests the CEO to invite the developer to make a presentation to Council clarifying the benefits of the proposed development to the community of Yalgoo.**

**Moved: Cr Laurence Hodder**

**Seconded: Cr Tom Hodder**

**Motion put and carried 5/0**

**11.2.2 Northern Planning funds – Quote/Tender for sewerage, drainage and underground power planning component of the Yalgoo Town Revitalisation Project**

File:	
Author:	Sharon Daishe, CEO
Interest Declared:	No interest to disclose
Date:	12 April 2012
Attachments (white)	P 32 Email from Greg Davey, Northern Planning Program 5 April 2012

**Matter for Consideration**

To consider authorising the CEO to proceed with the requirements, including a tender process if necessary, to secure funding of up to \$120,000 in the current financial year for the sewerage, drainage and underground power planning component of the Yalgoo Town Revitalisation project.

**Background**

On 6 February 2012 the CEO prepared a last minute submission for a new round of Royalties for Regions funding for planning components of certain local government projects.

In March representatives of Northern Planning made an on site visit to Yalgoo and have recognised the critical and urgent nature of the Shire’s sewerage problem.

Northern Planning have advised me that if we can act very promptly they may be able to approve funding of up to \$120,000 in the 2011/12 financial year.

I cannot stress strongly enough to Council that we will miss the opportunity for this funding if we are unable to meet the timeline and finalise the process by mid June 2012.

Funding will enable us to purchase the professional planning services required to develop the complex plans required for the sewerage, drainage and underground power components of our town revitalisation project.

The sewerage project is critical and urgent. Preparation of all three planning components concurrently will be a significant cost saving and sound strategy.

**Statutory Environment**

*Local Government Act 1995*

s.3.1 (1) The general function of the local government is to provide for the good government of persons in its district.

*Local Government (Functions and General) Regulations*

11 . Tenders to be invited for certain contracts

- (1) Tenders are to be publicly invited according to the requirements of this Division before a local government enters into a contract for another person to supply goods or services if the consideration under the contract is, or is expected to be, more, or worth more, than \$100 000 unless subregulation (2) states otherwise.
- (2) states otherwise.

**Strategic Implications**

The Mid West Investment Plan have indicated keen desire to fund the Shire’s urgent and critical project to convert failing septic to a sewerage system that will have the added environmental and cost benefit of returning clean water to the Shire’s parks and gardens. However, they will not progress the Shire’s application until the Shire carries out the requisite complex planning and preparation.

**Policy Implications**

Policy 7.2 Purchasing and Tenders

2. In accordance with Delegation 2.2, the CEO may call tenders for purchases over \$100,000 at an appropriate time, subject to the goods or services being disclosed in the adopted Budget.

Delegation 2.2 Tenders

1. The CEO is authorised to call tenders for supply of goods or services where the consideration (price plus trade-in etc) is more than the \$100,000 threshold, at the appropriate time, subject to the intended transaction being disclosed in the Budget.

**Financial Implications**

Possibility of funding of up to \$120,000 for the Shire to carry out planning for the drainage, sewerage and underground power components of the Yalgoo Town Revitalisation project.

Note that if successful, the funding will be invoiced before June 30 but the expenditure will occur in the 2012/13 financial year and be disclosed in the 2012/13 budget.

**Consultation**

Greg Davey, Senior Planning Program, Northern Planning Program

**Comment**

The required timeline will be very difficult to meet and is proposed as follows:

What	Who/ task	Deadline
1. Prepare project brief and/or tender documentation for the scope of work:	CEO identify, seek quotes and engage appropriate technician	19 April 2012
	Specifications provided to CEO and Northern Planning	03 May 2012
	Northern Planning approve specifications – send advertisement draft to papers	08 May 2012
2. Request for Quote/ Request for Tender	Advertise (must be 14 days)	11 and 12 May 2012
	RFQ/ RFT closes	28 May 2012
	Determine successful tenderer and advise Northern Planning	29 May 2012
3. Funding Agreement	Northern Planning to email to Shire/ CEO to sign and return by email	31 May 2012
4. Letter of Appointment	CEO to issue letter to appoint consultant and provide letter of engagement to Northern Planning	01 June 2012
5. Invoicing	Northern Planning email purchase order to Shire/ Shire raise invoice and email to Northern Planning	05 June 2012
	Shire receives funds	Before 30 June 2012

This timeframe will be extremely difficult for the CEO to achieve with current workload however the project is business critical.

Council will need to delegate authority to the CEO to carry out a tender process as the timeline does not align with Council meeting dates.

The tender process will be to engage an appropriately qualified professional or professionals to undertake planning for the sewerage, drainage and underground power components of the Yalgoo Town Revitalisation project.

Note that a tender may not be required should the work required be likely to cost less than \$100,000. Until such time as the project brief/ specifications are written it is not possible to estimate the cost. The early request to Council is a contingency to ensure that we are positioned to take advantage of this potential funding offer.

Please note that this does NOT include the construction project. However, completion of the planning component will position the Shire to seek funding from the Mid West Investment Plan (and MWIP have advised that they will not consider the Shire’s business case until such time as this planning is completed).

**Voting Requirements**

Absolute Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**C2012-0405     Northern Planning Funds – call tenders and/or quotes for Project Brief, Planning for Sewerage/ Drainage/ Underground Power Components of Yalgoo Town Revitalisation Project**

**That Council authorises the CEO to prepare a specification and call for tenders in accordance with Functions and General Regulation 11, and accept a complying tender, in order to apply for funding from the Northern Planning Program to carry out planning for the sewerage, drainage and underground power component of the Yalgoo Town Revitalisation Project.**

**Moved: Cr Len Terry    Seconded: Cr Laurence Hodder    Motion put and carried by absolute majority 5/0**

## 11.3 FINANCE

### 11.3.1 Financial Activity Statements and Accounts Paid for the months of January 2012 and February 2012

File:	
Author:	Heather Boyd, Deputy CEO
Interest Declared:	No interest to disclose
Date:	2 April 2012
Attachments (green)	P 1-19 Financial Activity Statements Jan 12 P 20-26 Balance Sheet Jan 12 P 26-41 Income Statement Summary by Program Jan 12 P 42 Investment Register Jan 12 P 43 Rate Debt Collection Report Jan 12 P 44-45 Schedule of Payments Jan 12 P 46-64 Financial Activity Statements Feb 12 P 65-71 Balance Sheet Feb 12 P 72-87 Income Statement Summary by Program Feb 12 P 88-90 Material Variance Report Feb 12 P 91 Investment Register Feb 12 P 92 Rate Debt Collection Report Feb 12 P 93-94 Schedule of Payments Feb 12

#### Matter for Consideration

Adoption of the monthly financial statements, material variance report, investment register and schedule of payments.

#### Background

The Local Government Act and Regulations require local governments to prepare monthly reports containing the information that is prescribed and require the Chief Executive Officer to prepare a list of accounts paid.

#### Statutory Environment

##### *Local Government Act 1995*

Section 6.4—Specifies that a local government is to prepare such other financial reports as are prescribed.

##### *Local Government (Financial Management) Regulations 1996*

Reg 13(1)—Requires that where the Chief Executive Officer has delegated power to make payments from the Municipal or Trust funds a list of accounts paid is to be prepared each month.

Regulation 34 states:

(1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d) for that month in the following detail:

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);
- (b) budget estimates to the end of month to which the statement relates;



- (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c);
- (e) the net current assets at the end of the month to which the statement relates.

Sub regulations 2, 3, 4, 5 and 6 prescribe further details of information to be included in the monthly statement of financial activity.

### **Strategic Implications**

Provision of timely accounting information to inform Council of the financial status and financial affairs of the local government.

Reports showing year to date financial performance allow monitoring of actual expenditure, revenue and overall results against budget targets.

### **Policy Implications**

- 2.1 Capitalisation of Assets
- 2.4 Material Variance

### **Financial Implications**

Payments from Council's Municipal Account as disclosed in the budget or subsequently approved.

### **Consultation**

Shire accountants UHY Haines Norton.

### **Comment**

The Shire utilises the services of accountants UHY Haines Norton to prepare the monthly financial statements in the statutory format and provide general accountancy support and advice.

A copy of the Statement of Financial Performance is included in the financial attachments with the investment register and schedule of payments.

The areas where material variances have been experienced (10% or \$5000 above or below budget) are commented on in the material variance attachment.

### **Voting Requirements**

Simple Majority

### **OFFICER RECOMMENDATION/COUNCIL DECISION**

**C2012-0406    Adoption of Financial Activity Statements for the months of January 2012 and February 2012.**

**That Council adopts the financial statements for the periods ending 31 January 2012 and 29 February 2012, and receives the material variance report for February 2012 as attached.**

**Moved: Cr M Raul Valenzuela**

**Seconded: Cr Len Terry**

**Motion put and carried 5/0**

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**C2012-0407     List of accounts paid for the months of January 2012 and February 2012**

**That Council receives the Schedule of Payments for accounts paid in the months of January 2012 and February 2012.**

**Moved: Cr Len Terry**

**Seconded: Cr M Raul Valenzuela**

**Motion put and carried 5/0**

### 11.3.2 Monthly Financial Statements Proposed Alternative Format

File:	
Author:	Sharon Daishe, CEO
Interest Declared:	No interest to disclose
Date:	12 April 2012
Attachments (white)	P 34 “Shire of Somewhere” Monthly Financial Report template/example

#### Matter for Consideration

To consider an alternative format for presentation of the Shire of Yalgoo Monthly Financial Statements

#### Background

Local Government legislation requires the local government to prepare financial statements with prescribed inclusions and present the report to Council.

The Shire of Yalgoo contracts accountants UHY Haines Norton to prepare the reports for presentation in the prescribed format and to maintain a level of scrutiny over compliance matters and application of accounting principles.

Councillors and the CEO have previously identified that the presentation of the monthly financial information could be improved to assist readability and facilitate understanding.

Paul Breman and Mandy Wynne of UHY Haines Norton presented an alternative compliant format to the CEO and DCEO at an onsite meeting held 3 April 2012.

A copy of this format is attached.

#### Statutory Environment

##### *Local Government Act 1995*

Division 3 — Reporting on activities and finance

6.4. Financial report

(1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.

##### *Local Government (Financial Management) Regulations 1996*

34. Financial activity statement report — s. 6.4

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);

(b) budget estimates to the end of the month to which the statement relates;

(c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;

(d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

(e) the net current assets at the end of the month to which the statement relates.

- (2) Each statement of financial activity is to be accompanied by documents containing —
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
  - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type of classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.

### **Strategic Implications**

#### *Shire of Yalgoo Plan for the Future*

Vision: Managing our resources effectively to implement management practices to increase the efficiency of the organisation

### **Policy Implications**

Nil

### **Financial Implications**

Provision of this report adds value to the service provided by accountants UHY Haines Norton. The report takes extra time for UHY to compile, and is offered within the existing service agreement (ie: no additional cost).

### **Consultation**

- CEO Sharon Daishe
- Deputy CEO Heather Boyd
- Paul Breman, UHY Haines Norton
- Mandy Wynne, UHY Haines Norton

### **Comment**

The proposed alternative format has the following enhancements:

- Structure of columns, lines and down/up arrows showing variances makes the Statement of Financial Activity easier to read at a glance.
- Graphical representation of budget versus actual on a monthly progress timeline, including reserve accounts.
- Liquidity graph with three year comparison. Liquidity is generally highest immediately after setting rates and declines steadily as rate revenue is consumed by operating expenditure. Grant income and expenditure will cause peaks and troughs. For instance, liquidity over the financial year 2011/12 would



### 11.3.3 Draft Budget 2012/2013 - Donations

File:	
Author:	Heather Boyd, DCEO
Interest Declared:	No interest to disclose
Date:	4 April 2012
Attachments:	P 63 Letter from Mid west Group of Affiliated Agricultural Societies

#### Matter for Consideration

To consider proposals for donations for the 2012/2013 financial year.

#### Background

In preparing Council’s Draft Budget, approval of donations prior to the budget meeting is required. Once this schedule has been approved Council may adopt it, with or without amendment, however this will not occur until the annual budget is adopted.

#### Statutory Environment

*Local Government Act 1995 –*

- s.3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.
- s.6.2- requires that each year a local government prepare and adopt an annual budget.

#### Strategic Implications

None

#### Policy Implications

Policy 7.6 - Budget – Preparation Timetable

Policy 7.9 Shire of Yalgoo Education Scholarships and Donations

#### Financial Implications

Any donations approved by Council will be included in the 2012/2013 draft Budget. Council in its 2011/2012 Budget had included \$2,000 for donations.

#### Consultation

CEO, Shire of Yalgoo

#### Comment

A total of \$2000 was budgeted for donations in the 2011/2012 budget.

#### Previously budgeted donations 2011/2012

- \$100 Midwest Group Affiliated Agricultural Societies display at the Royal Show
- \$100 Meekatharra School of the Air for graduation gifts to student(s) as per Shire policy 7.9
- \$240 (~\$20/month) to pay for the Medical oxygen supplied to the Paynes Find Royal Flying Doctor Service
- \$600 Yalgoo Primary School “Aussie of the Fortnight” program

- \$960 Discretionary Members Donation (to be determined by council approval as the donation request arises)

It is proposed that all the above donations remain in the 2012/2013 budget.

- \$100 Midwest Group Affiliated Agricultural Societies display at the Royal Show
- \$100 Meekatharra School of the Air for graduation gifts to student(s) as per Shire policy 7.9
- \$240 (~\$20/month) to pay for the Medical oxygen supplied to the Paynes Find Royal Flying Doctor Service
- \$600 Yalgoo Primary School “Aussie of the Fortnight” program
- \$960 Discretionary Members Donation (to be determined by council approval as the donation request arises)

Total \$2,000

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**C2012-0410 Draft Budget 2012/2013- Donations**

**That proposed donations totalling \$2000 be included in the 2012/2013 draft Budget and that the donations to specific organisations be those detailed as follows –**

- \$100 Midwest Group Affiliated Agricultural Societies display at the Royal Show**
- \$100 Meekatharra School of the Air for graduation gifts to student(s)**
- \$240 approx. (~\$20/month) medical oxygen supplied to the Paynes Find Royal Flying Doctor Service clinic**
- \$600 Yalgoo Primary School “Aussie of the Fortnight”**
- \$960 discretionary allowance**

**Moved: Cr Len Terry**

**Seconded: Cr M Raul Valenzuela**

**Motion put and carried 5/0**

### 11.3.4 Draft Budget 2012/2013 - Consultation requests

File:	
Author:	Heather Boyd, DCEO
Interest Declared:	No interest to disclose
Date:	4 April 2012
Attachments:	Nil

#### Matter for Consideration

Review requests from councillors, staff and the community for inclusion in the draft budget for 2012/2013.

#### Background

Councillors, staff and the community have been invited to submit requests for the draft budget in accordance with Council Policy 7.6 – Annual Budget – Preparation Timetable.

#### Statutory Environment

*Local Government Act 1995 –*

- s.3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.
- s.6.2- requires that each year a local government prepare and adopt an annual budget.

#### Strategic Implications

Forward planning of works to be undertaken by Council in 2012/13.

#### Policy Implications

Policy 7.6 - Budget – Preparation Timetable

#### Financial Implications

Any consultation requests approved by Council will be included when preparing the 2012/2013 draft Budget.

#### Consultation

- Community via advertisement in the Yalgoo Bulldust requesting budget submissions March 2012
- Councillors via email or written request in March 2012
- Staff via memo seeking request in March 2012



**Comment**

**Community Draft Budget requests**

Draft budget request	Comment
3 suggestions were received from members of the community. <ul style="list-style-type: none"> <li>• An air-conditioner be purchased for the Op-shop.</li> <li>• That the playground in Shamrock St Park has some shade fixtures installed.</li> <li>• That a drinking fountain be installed at the Shamrock St Park.</li> </ul>	This building gets extremely hot in the summer making use of the building difficult. The play equipment can be too hot to use in the summer. Children are currently using outdoor taps at the units when using the playground.

Council provided some funds in the 2011/12 budget for minor upgrades at Shamrock Park. This money has not yet been spent. Council has just secured \$800,000 to construct the Yalgoo Community Hub sporting component which includes a new playground.

During the community consultation phase of Integrated Planning members of the community will have the opportunity to express their aspirations for Yalgoo and this may include a management and improvement plan for Shamrock Park. Council will also review management and requirements for all public assets during the asset management planning for the Integrated Planning project.

It is recommended that Council does not commit new capital funds to Shamrock Park at this time, in recognition that the park needs to be included in the holistic Integrated Planning project.

**Councillors Draft Budget requests**

Draft budget request	Comment
Loadrite weighing system for Batching Plant	Cr Terry suggested that the batching plant in Yalgoo needs a back up weighing system to help operators with the correct weight for loading side tippers in the field.

**Staff Draft Budget requests**

Nil received however a request was received for installation of a tap at a Shire owned residence. This matter will be included in the general budget for housing maintenance.

**Voting Requirements for Officer Recommendation #1**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION #1**

**C2012-0411    Draft Budget 2012/2013 - Consultation requests**

**That the following items be costed and considered in the draft budget for 2012/2013:**

- **Air-conditioner unit for the Op-Shop in Shamrock St (approx \$2,500)**
- **A Loadrite weighing system for use with the concrete batching plant (approx \$18,000)**

**Moved: Cr Laurence Hodder                      Seconded: Cr Len Terry                      Motion put and carried 5/0**

**Voting Requirements for Officer Recommendation #2**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION #2**

**C2012-0412     Draft Budget 2012/2013- Consultation requests**

**That the following items be deferred until a review of the playground and park is undertaken through the Integrated Planning process:**

- **Shade fixture for the park in Shamrock St**
- **Installation of a drinking fountain in the park in Shamrock St**

**Moved: Cr Len Terry**

**Seconded: Cr M Raul Valenzuela**

**Motion put and carried 5/0**

### 11.3.5 Elected Members Fees and Allowances 2012/2013

File:	
Author:	Christine Harvey, Finance Consultant
Interest Declared:	No interest to disclose
Date:	11 April 2012
Attachments:	Nil

#### Matter for Consideration

To determine the following elected members allowances and fees for inclusion in the 2012/2013 draft budget:

- Per meeting attendance fee for President, Deputy President and Councillors
- President's allowance
- Deputy President's allowance
- Monthly telecommunications allowance

All fees and allowances are to be paid monthly in arrears.

#### Background

The Local Government Act 1995 requires Council to determine the fees and allowances payable to Elected Members each year. The 2011/2012 fees and allowances were adopted by Council at its meeting on 24 March 2011 (refer Council Minute C2011-0313) and were included in the 2011/2012 Budget.

#### Statutory Environment

Section 6.2 of the Local Government Act 1995 requires that each year a local government prepare and adopt an annual budget.

Meeting Attendance Fees – Sections 5.98 and 5.99 of the Local Government Act 1995 and Regulations 30 and 34 of the Local Government (Administration) Regulations 1996.

President's Allowance – Section 5.98 of the Local Government Act 1995 and Regulation 33 of the Local Government (Administration) Regulations 1996.

Deputy President's Allowance - Section 5.98A of the Local Government Act 1995 and Regulation 33A of the Local Government (Administration) Regulations 1996.

Telecommunications Allowance – Section 5.99A of the Local Government Act 1995 and Regulation 34A of the Local Government (Administration) Regulations 1996.

Local Government (Administration) Regulations 1996 prescribe the maximum annual allowances payable and these are:

- Regulation 33 specifies the maximum annual allowance for a mayor or president is \$12,000 or 0.002 of the local government's operating revenue, up to a maximum of \$60,000;
- Regulation 33A specifies the maximum annual allowance for a deputy is 25% of the mayor or president;
- Regulation 34 specifies the minimum annual attendance fee for elected members is \$2,400 and the maximum \$7,000. The minimum annual attendance fee for a mayor or president is \$6,000 and the maximum \$14,000; and
- Regulation 34A specifies the maximum annual telecommunications allowance is \$2,400.

#### Strategic Implications

None

## **Policy Implications**

Shire of Yalgoo Policies 3.2 and 11.6.

Note: refer April 2012 Agenda item 11.4.2

## **Financial Implications**

Any allowances and fees approved by Council will be included in the 2012/2013 draft Budget.

## **Consultation**

CEO, Shire of Yalgoo

## **Comment**

Fees and allowances payable to elected members in accordance with the Local Government Act 1995 are either entitlements or discretionary.

### Entitlements

Entitlements are fees, expenses and allowances that an elected member must receive should they request to receive them. Generally, Council can determine the amount to be paid within minimum and maximum parameters specified by legislation. Examples are elected members' attendance fees, the President's allowance (in recognition of the additional duties required) and reimbursement of telecommunication equipment rental charges for a phone line and a fax line.

### Discretionary

Discretionary fees, expenses and allowances are those that Council has the right to determine whether they should be provided, and if so their amount. Examples include the Deputy President's allowance and annual telecommunications allowance. Should Council decide to continue to pay a Deputy President's allowance, the maximum amount of the allowance is 25% of the President's allowance. Council has previously determined that elected members will be provided a telecommunications allowance rather than reimbursement of telecommunication equipment rental charges.

### Suggested Fees for 2012/2013

A comparison of fees and allowances for the current financial year and the fees and allowances proposed for 2012/2013 are shown in the following table. The proposed allowances (president, deputy president and telecommunications) are based on the 2011/2012 allowances plus an increase by the Local Government Cost Index forecast to June 2012 of 3.2% and then rounded to the nearest \$5. The Local Government Cost Index for the year to December 2011 is 2.8%. Meeting attendance fees are at the regulatory maximum and it is proposed they remain the same in the 2012/2013 draft budget as they did in the 2011/2012 year.

Councillors are currently receiving the maximum possible allowance for travel in private motor vehicle. This is considerably greater than the amount that staff are entitled to under the adopted Comprehensive Enterprise Agreement 2011. It is therefore recommended that Council adopt a policy for councillor travel that aligns with staff entitlements under policies 3.2 and 11.6.

	LG (Admin) Regs 1996	Regulation Minimum \$	Regulation Maximum \$	Adopted 2011/2012 \$	Proposed 2012/2013 \$
<b>PRESIDENT</b>					
- Council and Special Meeting Attendance Fee	r.30 (4)	120	280	220	<b>230</b>
- Committee Meeting Attendance Fee	r.30 (2)	30	70	70	<b>70</b>
- President’s Allowance	r.33 (1)	600	12,000	6,530	<b>6,720</b>
- Telecommunications Allowance (per month)	r.34A		200	75	<b>80</b>
- Travel Allowance (cents per km)	r.34AB		*0.943	*0.943	<b>**0.74</b>
<b>DEPUTY PRESIDENT</b>					
- Council and Special Meeting Attendance Fee	r.30 (1)	60	140	140	<b>140</b>
- Committee Meeting Attendance Fee	r.30 (2)	30	70	70	<b>70</b>
- Deputy President’s Allowance	r.33A	150	3,000	1,110	<b>1,140</b>
- Telecommunications Allowance (per month)	r.34A		200	65	<b>70</b>
- Travel Allowance (cents per km)	r.34AB		*0.943	*0.943	<b>**0.74</b>
<b>COUNCILLOR</b>					
- Council and Special Meeting Attendance	r.30 (1)	60	140	140	<b>140</b>
- Committee Meeting Attendance Fee	r.30 (2)	30	70	70	<b>70</b>
- Telecommunications Allowance (per month)	r.34A		200	60	<b>65</b>
- Travel Allowance (cents per km)	r.34AB		*0.943	*0.943	<b>**0.74</b>

\* Public Service Award 1992

\*\* Shire of Yalgoo Policy 3.2 and 11.6

**Voting Requirements for Officer Recommendation #1**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION #1**

**C2012-0413     Align Councillor Travel Allowance to Policies 3.2 and 11.6**

**That Council align Councillor Travel Allowance (cents per km) with staff entitlements under policies 3.2 and 11.6.**

**Moved: Cr Len Terry**

**Seconded: Cr Laurence Hodder**

**Motion lost 0/5**

*NOTE: Shire President Terry Iturbide spoke against aligning the Elected Members (voluntary) Allowance with the staff (paid) allowance (as set under the 2011 Shire of Yalgoo Enterprise Agreement).*

## Voting Requirements for Officer Recommendation #2

Absolute Majority

### OFFICER RECOMMENDATION #2

#### Elected Members Fees and Allowances 2012/2013

That Council –

1. Set a per meeting attendance fee for elected members of Council for Ordinary and Special Council meetings of \$140.00 for 2012/2013 and that this be paid monthly in arrears;
2. Set a per meeting attendance fee for the President for Ordinary and Special Council meetings of \$230.00 for 2012/2013 and that this be paid monthly in arrears;
3. Set the President's Allowance be \$6,720 for 2012/2013 and that this be paid monthly in arrears;
4. Set the Deputy President's Allowance be \$1,140.00 for 2012/2013 and that this be paid monthly in arrears;
5. Set a per meeting attendance fee for Committee meetings of \$70.00 for 2012/2013 and that this be paid monthly in arrears;
6. Set a telecommunications allowance be paid in arrears to elected members of \$65.00 per month; \$70 per month for Deputy President and \$80 per month for President;
7. Set a travel allowance in accordance with policies 3.2 and 11.6 at a rate of 74 cents per km being the rate in the Shire of Yalgoo Comprehensive Enterprise Agreement 2011.

Moved: Cr M Raul Valenzuela

Seconded: Cr Len Terry

Refer Amended motion

## Voting Requirements

Absolute majority

### AMENDMENT/COUNCIL DECISION #2

#### C2012-0414 Elected Members Fees and Allowances 2012/2013

That point 7 of the officer travel allowance be amended to read, "Set a travel allowance at a rate of \$1.00 per kilometre."

Moved:Cr Laurence Hodder Seconded:Cr Len Terry Amendment put and carried by absolute majority 5/0

### **Voting Requirements for Officer Recommendation #3**

Absolute Majority

#### **OFFICER RECOMMENDATION AS AMENDED/COUNCIL DECISION #3**

##### **C2012-0415    Elected Members Fees and Allowances 2012/2013**

That Council –

1.     Set a per meeting attendance fee for elected members of Council for Ordinary and Special Council meetings of \$140.00 for 2012/2013 and that this be paid monthly in arrears;
2.     Set a per meeting attendance fee for the President for Ordinary and Special Council meetings of \$230.00 for 2012/2013 and that this be paid monthly in arrears;
3.     Set the President's Allowance be \$6,720 for 2012/2013 and that this be paid monthly in arrears;
4.     Set the Deputy President's Allowance be \$1,140.00 for 2012/2013 and that this be paid monthly in arrears;
5.     Set a per meeting attendance fee for Committee meetings of \$70.00 for 2012/2013 and that this be paid monthly in arrears;
6.     Set a telecommunications allowance be paid in arrears to elected members of \$65.00 per month; \$70 per month for Deputy President and \$80 per month for President;
7.     Set a travel rate of \$1.00 per km.

**Moved: Cr MR Valenzuela    Seconded: Cr Len Terry    Motion amended and carried by absolute majority 5/0**

### 11.3.6 Differential Rating 2012/2013

File:	
Author:	Christine Harvey, Finance Consultant
Interest Declared:	No interest to disclose
Date:	11 April 2012
Attachments:	Nil

#### Matter for Consideration

Determination of the rate in the dollar and the minimum rates for the various differential and specified area rate categories for the 2012/2013 financial year.

#### Background

The Valuer General's Office (Landgate) provides Council with a rateable value for each rateable property within the Shire. Properties located in the townships of Yalgoo and Paynes Find are valued based on a gross rental value (GRV). Pastoral/rural, mining and exploration/prospecting are valued based on unimproved value (UV). Council will then set a "rate in the dollar" (RID) and minimum rate values.

The rateable value (as advised by the Valuer General's Office) is multiplied by the rate in the dollar to produce the annual rates to be charged to the property. If this value is less than the minimum rate value agreed by Council, then the ratepayer will be charged the minimum rate value.

In the past Council has adopted a differential rating strategy and currently has four rating categories being residential, pastoral, mining, exploration/prospecting.

The annual differential rating proposal is to be advertised for public comment for a period of 21 days prior to its adoption by Council. Should Council adopt these differential rates at the Ordinary Meeting on 19 April 2012, the intention is to advertise the proposed rates in the Western Australian on the Saturday 5 May 2012. Submissions from ratepayers and electors would be invited to be received up to noon Monday 28 May 2012. If any submissions are received, Council is required to consider them. Submissions will be considered at the June 2012 Ordinary Council Meeting. If there are no submissions received then approval will be sought from the Minister.

As Council has a differential rate that is more than twice the lowest differential rate imposed, approval from the Minister for Local Government and Regional Development must be obtained before these rates are formally adopted by Council. The approval of the Minister will be sought towards the end of the public consultation phase in order to obtain feedback prior to the June 2012 Ordinary Council Meeting.

Once Council has advertised for the required time, processed any submissions from ratepayers and Ministerial approval has been granted, Council can then adopt the budget. As required by the Local Government Act 1995 the budget must be adopted by 31 August.

As in previous years, the justification for the higher minimum rate on vacant land is related to land supply issues. Development of the town is restricted by a lack of land available, especially for housing. Housing is still in critically short supply and Council is trying to address this by building houses and ensuring blocks are available for building. Vacant lots in Yalgoo are predominantly owned by absentee owners who it appears have little plans of developing them. The intention of the continued high minimum rates for vacant blocks is to clearly indicate Council's desire to pursue its goal to have town blocks developed. The purpose of the greater minimum rates is motivational rather than based on revenue considerations. We believe that this course of action will provide motivation to the owners of vacant land needed for development either to improve their properties by the construction of dwellings or other buildings, or to sell them to people who are willing to implement such improvements.



## Statutory Environment

### Local Government Act 1995

- s.6.32 – States that a local government, in order to make up the budget deficiency, is to impose a general rate on rateable land that may be imposed uniformly or differentially.
- s.6.33(1) – Provides that a local government may impose differential general rates according to a number of characteristics.
- s.6.33(3) – States that a local government cannot, without the approval of the Minister, impose a differential general rate that is more than twice the lowest differential general rate imposed.
- s.6.34 – States that a local government cannot without the approval of the Minister raise an amount of general rates that exceeds 110% of the budget deficiency or is less than 90% of the budget deficiency.
- s.6.35 – States a local government may impose a minimum rate that is greater than the general rate that would be applied for the land and outlines the requirements for this minimum rate.
- s.6.36 – Requires that a local government before imposing any differential general rates provides at least 21 days local public notice of its intention to do so.

## Strategic Implications

Ensure that the Local Government raises rates to generate revenue to fund operating expenditure.

## Policy Implications

- Policy 7.5 Rates Calculation – outlines the steps for staff to prepare a draft budget using Local Government Cost Index (LGCI).
- Policy 7.6 Preparation of Budget – outlines the steps and timetable leading to the adoption of the Budget.

## Financial Implications

After taking into consideration all other sources of income, Council is required to raise sufficient rates to meet its total expenditure. However, it is allowed to adopt a budget that has a deficit that does not exceed 10% of its rates revenue.

For the 2012/2013 draft Budget it is proposed a total of \$1,525,074 be raised from GRV property and UV area rates.

## Consultation

CEO, Shire of Yalgoo

## Comment

### Determining the Percentage Increase for Property Rates:

Factors such as the growth of the Shire, need for additional resources to meet growth demands, the rising cost of labour and materials, previous rate increases approved and a perception of the affordability of a reasonable rate increase are some of the factors taken into account when considering the percentage by which rates in the dollar and minimum rates are recommended to be increased.

Policy 7.5 instructs the use of the Local Government Cost Index (LGCI) for determining increases to rates:

WALGA LGCI rate to December 2011	2.8%
WALGA LGCI forecast to June 2012	3.2%
WALGA LGCI forecast to June 2013	4.0%

<b>OTHER COUNCIL DIFFERENTIAL MINING RATES</b>		
	<b>2011/2012</b>	<b>2010/2011</b>
Cue	24.75	20.75
Morawa	45.00	40.00
Mt Magnet	26.22	25.45
Perenjori	24.54	22.26
Average	<b>30.13</b>	26.87
Yalgoo	27.00	24.92

Policy 7.5 (5) - Council may adopt or vary the rate used for calculations, to suit Budget considerations.

Given the increased damage and Council costs to roads in the Shire by mining traffic, it is recommended that the minimum Mining Rate be increased to 31.09 cents in the dollar (average of 30.13c increased by LGCI forecast of 3.2%), being an increase from 2011/2012 of 15%.

<b>RATE CATEGORY</b>	<b>BASIS</b>	<b>2011/2012 (cents in dollar)</b>	<b>2011/2012 Minimum \$</b>	<b>Rate cents in \$ as per Policy 7.5 (3.2%)</b>	<b>Proposed 2012/2013 (cents in dollar)</b>	<b>Proposed 2012/2013 Minimum</b>
Town Improved	GRV	6.69	240	6.90	<b>250</b>	<b>6.90</b>
Town Vacant	GRV	6.69	555	6.90	<b>575</b>	<b>6.90</b>
Pastoral/Rural/Special Use	UV	5.90	240	6.09	<b>250</b>	<b>6.09</b>
Mining/Mining Tenement	UV	27.00	240	27.86	<b>250</b>	<b>31.09</b>
Exploration/ Prospecting	UV	17.83	240	18.40	<b>250</b>	<b>18.40</b>

Determining the Yield from Property Rates

**DRAFT RATE MODEL 2012/2013** - Based on 3.2% increase, as per Policy 7.5, with the exception of Mining which has been modelled at 31.09 cents in the dollar.

<b>RATE CLASSIFICATION</b>	<b>NO OF PROPERTIES</b>	<b>MINIMUMS</b>	<b>YIELD \$</b>	
Town Improved (GRV)	37	2	20,445	1.3%
Town Unimproved (GRV)	12	12	6,900	0.5%
Mining/Mining Tenement (UV)	179	43	1,264,867	83.0%
Exploration/Prospecting (UV)	240	106	177,226	11.6%
Pastoral/Rural (UV)	24	3	55,636	3.6%
	<u>492</u>	<u>166</u>	<u>1,525,074</u>	

Of this total \$27,345 is obtained from GRV properties and \$1,497,729 from UV properties.



## 11.4 ADMINISTRATION

### 11.4.1 Policy 11.5 Superannuation - Delete Clause 2, re Overtime

File:	
Author:	Heather Boyd, Deputy CEO
Interest Declared:	No interest to disclose
Date:	8 April 2012
Attachments (white)	P 64 Policy 11.5 Superannuation, versions 21 August 2008 and 26 November 2009

#### Matter for Consideration

To delete clause 2 of the Shire policy 11.5 Superannuation where it relates to superannuation on overtime.

#### Background

In late 2008 a claim was made to Council for the payment of 9% occupational superannuation on overtime earnings. There had been previous claims made and declined, however, information from Workplace Solutions indicated that in some instances 9% super must be paid on overtime earnings. There followed an extensive period of discussion with the Australian Taxation Office (ATO), including a private ruling clearly stating that Council was required by law to make the payment, and also with UHY Haines Norton (taxation accountants) and Workplace Solutions.

In these discussions:

- The ATO interpretation of “ordinary earnings” since introduction of the 9% superannuation guarantee on 1 July 1992 means all earnings that is usual, consistent and regular, which includes the earnings for overtime hours that are worked as part of the standard working hours.
- 9% super on overtime earnings are not paid only where there is extra (non-standard) overtime worked.
- UHY Haines Norton agreed with the ATO interpretation.
- The ATO issued a new general ruling in early 2009, stating that where overtime earnings are clearly identified on the payslips, even if the hours are standard/consistent/regular/usual, 9% super does not have to be paid.

In considering these matters, council resolved in June 2009 Urgent Item 14.3, to continue to pay 9% superannuation on earnings as determined by the ATO ruling applicable prior to 1 July 2009, voluntarily, despite not being required to by the new ruling.

On 1 November 2011 staff transitioned to the new Shire of Yalgoo Comprehensive Enterprise Agreement. Overtime under the agreement is genuine overtime therefore superannuation is not payable on the overtime.

#### Statutory Environment

##### *Local Government Act 1995*

- s.3.1 (1) The general function of the local government is to provide for the good government of persons in its district.

##### *Superannuation and Family Benefits Act 1938*

6. Interpretation: salary means salary or wages and includes the value of allowances such as allowances for rent, house allowed rent free, light, fuel, rations and fees allowed

regularly, as emoluments of office, but does not include bonuses, overtime payments or allowances for forage, equipment, climatic disadvantages or travelling expenses;

**Strategic Implications**

Nil

**Policy Implications**

11.5 Superannuation

**Financial Implications**

Outdoor staff had previously worked regularised hours of overtime. In the Enterprise Agreement for the Shire of Yalgoo, the hours for the outdoor staff were amended from 76 hours with regularised overtime, to 90 hours with overtime only on prior approval.

An increase in the overall hourly rate for outdoor staff was negotiated as part of the Comprehensive Enterprise Agreement so that staff were not disadvantaged by the loss of overtime.

Clause 2 of Policy 11.5 now effectively commits the Shire to pay superannuation if any true overtime is worked. This is an unnecessary cost to the Shire and requires deletion.

**Consultation**

Australian Taxation Office

UHY Haines Norton (Financial Advisors)

WALGA Workplace Solutions (Human Resource Advisers).

**Comment**

The current policy on superannuation states that :

2. Consistent with Council Resolution C2009-0644, payment of 9% superannuation guarantee is to be paid on –
  - all earnings of all staff, pre-tax, pre-salary sacrifice, including overtime payments,
  - applicable earnings are as defined by the Australian Taxation Office, therefore including various leave, bonuses etc, but excluding lump sum payments on termination etc.
  - this arrangement to apply from the commencement of the pay period starting on 30 June 2009.

This clause needs to be deleted so that the Shire is not paying superannuation on overtime.

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**C2012-0418     Delete clause 2 of policy 11.5 Superannuation**

**That clause 2 of policy 11.5 Superannuation be deleted as superannuation is not payable on overtime; and the Shire of Yalgoo Comprehensive Enterprise Agreement now provides for regularised hours to be recognised as ordinary time.**

**Moved: Cr Len Terry**

**Seconded: Cr M Raul Valenzuela**

**Motion put and carried 5/0**

*ADJOURNMENT: 1.23pm the meeting was adjourned and CEO Sharon Daishe left the meeting.*

*RESUMPTION: 1:27pm the meeting resumed and CEO Sharon Daishe rejoined the meeting.*

### 11.4.2 Amendment to Policy 11.6 – Interview Travel Cost and Policy 3.2 - Conference and Training to align all travel costs.

File:	
Author:	Heather Boyd, Deputy CEO
Interest Declared:	No interest to disclose
Date:	8 April 2012
Attachments	Nil

#### Matter for Consideration

To amend Policy 11.6 – Interview Travel Cost and Policy 3.2 – Conference and Training to align the policies with the Comprehensive Enterprise Agreement Allowance item 13.3 - Vehicle.

#### Background

The Shire of Yalgoo Comprehensive Enterprise Agreement, item 13.3 Vehicle, stipulates the rate to be paid to compensate staff for work related travel in their private vehicle. This rate was based on the Australian Taxation Officer ruling D1 – Work Related Car Expense

This clause supercedes:

- The current Shire policy 11.6 - Interview Travel Cost stipulates a rate for travel that is based on the Department of Local Government Industry Awards.
- Shire Policy 3.2 - Conference and Training provides for the reimbursement of travel in the staff member's personal vehicle – per kilometre rate as approved in Budget.

With changes in rates provided by the Australian Taxation Office, the Department of Local Government Industry Awards and the budget, these expense rates may becoming confusing in future years.

By aligning the policies to the Comprehensive Enterprise Agreement rates will remain the same and will be enforceable through the courts. If there is no Comprehensive Enterprise agreement in place then the rates should revert to the Australian Taxation Officer ruling D1 – Work Related Car Expense.

#### Statutory Environment

*Local Government Act 1995*

- s.3.1 (1) The general function of the local government is to provide for the good government of persons in its district.

#### Strategic Implications

Nil

#### Policy Implications

To align the Shire of Yalgoo policy 11.6 - Interview Travel Cost and policy Shire Policy 3.2 - Conference and Training with the Comprehensive Enterprise Agreement 2011 allowance item 13.3 - Vehicle.

#### Financial Implications

Nil for the financial year 2011/12.

**Consultation**

CEO Sharon Daishe

**Comment**

Payment of allowances should be as per the Enterprise Agreement, this is a legally enforceable document. The Shire Policy is an internal document providing guidance on matters relating to the Shire. To provide consistency between the two documents, Policies 11.6 - Interview Travel Cost and 3.2 – Conferences and Training should be amended to conform to the Enterprise Agreement. If no comprehensive agreement is in place at the Shire then the rate should revert back to the Australian Taxation Officer ruling D1 – Work Related Car Expense.

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**C2012-0419 Amendment of Policy 11.6 – Interview Travel Cost and Policy 3.2 - Conferences and Training**

1. That the rate in Policy 11.6 – Interview Travel Cost be amended to read, ‘Rate per kilometre at the rate provided in the Comprehensive Enterprise Agreement Item 13.3 - Travel. If no Comprehensive Enterprise Agreement is current then the amount reverts to the Australian Taxation Office ruling D1 – Work Related Car’
2. That Policy 3.2 (C) (6) – Conferences and Training (Staff) (Cost) be amended from ‘per kilometre rate as approved in Budget’ to, ‘at the rate provided in the Comprehensive Enterprise Agreement item 13.3 – Vehicle. If no Comprehensive Enterprise Agreement is in place then the rate reverts to the Australian Taxation Office ruling D1-Work Related Car Expenses’.

**Moved: Cr Len Terry**

**Seconded: Cr M Raul Valenzuela**

**Motion put and carried 5/0**



### 11.4.3 Mount Gibson Mining Application for Exemption from Total Fire Ban

File:	B5-9 Bushfire Control: Total Fire Bans inc Exemptions (new 12/4/12)	
Author:	Sharon Daishe, CEO	
Interest Declared:	No interest to disclose	
Date:	12 April 2012	
Attachments (white)	P 66	Application for Bush Fires Act 1954 Section 22C Total Fire Ban Exemption Form, Mt Gibson Mining Limited
	P 68	External Emergency Response Information, Mount Gibson Mining
	P 78	Draft FESA Notice of Exemption

#### Matter for Consideration

To consider the application from Mount Gibson Mining for a conditional exemption from Total Fire Bans to conduct certain works at their Extension Hill Mine site.

#### Background

Mount Gibson mining has applied for an exemption under section 22C of the Bush Fires Act to conduct certain works at their Extension Hill Mine site during Total Fire Bans.

FESA advise that the Shire of Yalgoo has not had a Total Fire Ban declared since they were introduced in December 2009.

Paul Southam, Area Manager FESA, has advised that the application is within normal practice.

#### Statutory Environment

##### *BUSH FIRES ACT 1954 - SECT 22C*

##### 7 . Terms used

\*Chief Executive Officer means the person holding, acting in, or otherwise discharging the duties of, the office of chief executive officer of the Authority, as referred to in section 19 of the FESA Act;

##### 22C . Power of Minister to exempt from provisions of section 22B

(1) Subsection (2) has effect if the Minister is advised in writing by the \*Chief Executive Officer that, in the opinion of the \*Chief Executive Officer, a person has taken adequate precautions for the —

- (a) prevention of the spread or extension; and
- (b) control; and
- (c) extinguishment, if necessary,

of any fire that is to be lit, or that may be caused by the carrying out of an activity in the open air, in the period during which, and in the area in respect of which, a total fire ban has effect.

(2) If this subsection has effect, the Minister may, in respect of any such fire as is so lit or may be so caused, exempt the person, and any person acting under that person’s instructions, either wholly or partially from the operation of the provisions of section 22B.

(3) An exemption granted by the Minister under this section —

- (a) is to be in writing signed by the Minister; and
- (b) may be revoked or varied at any time by the Minister by notice in writing signed by the Minister and served on the person to whom the exemption was granted; and

- (c) unless sooner revoked, has effect for the period specified in the exemption; and
  - (d) is subject to such conditions as the Minister thinks fit to impose and specifies in the exemption; and
  - (e) authorises the person to whom it is granted, and any person acting under that person's instructions, subject only to any conditions specified in the exemption —
    - (i) to light, maintain or use in the open air any fire authorised to be lit, maintained or used under the authority of the exemption; or
    - (ii) to carry out in the open air any activity authorised to be carried out under the authority of the exemption;
- and
- (f) if paragraph (e)(i) applies — exempts any fire to which the exemption relates from the operation of section 46.

(4) The Minister may at any time, by notice in writing signed by the Minister and served on the person to whom the exemption was granted, revoke or vary, whether by way of addition or substitution, any conditions specified in the exemption.

(5) A person to whom an exemption is granted under this section must observe and carry out any conditions specified in the exemption.

Penalty: a fine of \$25 000 or imprisonment for 12 months, or both.

[Section 22C inserted by No. 25 of 2009 s. 7.]

#### *Local Government Act 1995*

- s.3.1 (1) The general function of the local government is to provide for the good government of persons in its district.

#### **Strategic Implications**

Provision of the exemption will allow the mine to continue activity that is deemed to be suitably controlled so as not to pose a risk during a total fire ban, should a total fire ban be declared.

#### **Policy Implications**

Nil

#### **Financial Implications**

Nil

#### **Consultation**

Paul Southam, Area Officer Murchison, Midwest Gascoyne, Fire and Emergency Services (FESA)

#### **Comment**

It is recommended that Council endorses the application pending FESA inspection and approval. If FESA approves the application it will expire on 30 June 2013 and would require re-assessment by FESA and the Shire should Mt Gibson desire an extension?

## Voting Requirements

Simple Majority

### OFFICER RECOMMENDATION/COUNCIL DECISION

#### **C2012-0420     Mt Gibson Mining Application for Bush Fires Act 1954 s22C Total Fire Ban Exemption**

That Council advises FESA that, pending inspection of the facility by FESA and to FESA satisfaction, Council is not aware of any reason to object to the application of Mt Gibson Mining under section 22C of the Bush Fires Act 1954 Total Fire Ban Exemption, to 30 June 2013.

Moved: Cr Len Terry

Seconded: Cr Tom Hodder

Motion put and carried 5/0

**11.4.4 Main Roads Proposed Expansion of Material Source (gravel pit) on Geraldton Mount Magnet Road**

File:	
Author:	Sharon Daishe, CEO
Interest Declared:	No interest to disclose
Date:	12 April 2012
Attachments (white)	P 80 Letter from Main Roads regarding proposed expansion of material source on Geraldton Mount Magnet Road at slk 222.45.

**Matter for Consideration**

To consider a request received from Main Roads to comment on a proposed expansion of material source on the Geraldton Mount Magnet Road slk (straight line kilometres) 222.45.

**Background**

The Geraldton Mount Magnet Road sustained significant damage during flood events in December 2010 and January/February 2011. The road has continued to deteriorate and has routinely been in a dangerous condition with raised areas and potholes of a size sufficient to cause a vehicle to overturn on impact at speed.

The Local Emergency Management Committee wrote to Main Roads last year expressing concerns that the extent of the damage occasionally posed hazards that could cause an accident assessed as catastrophic (multiple casualties eg: bus accident).

Main Roads are in the process of repairing the damage and require comment regarding their proposal to extend a gravel pit to allow the repairs to continue.

**Statutory Environment**

*Local Government Act 1995*

s.3.1 (1) The general function of the local government is to provide for the good government of persons in its district.

**Strategic Implications**

Road safety.

**Policy Implications**

Nil

**Financial Implications**

Nil

**Consultation**

William (Bill) Atyeo, Shire of Yalgoo contract Environmental Health and Building Officer

**Comment**

Repair to the Geraldton Mount Magnet Road is identified as a regional priority to address dangerous road conditions and improve driver comfort.

The Shire’s environmental health and building officer has reviewed the proposal and reports that there appears to be no reason to object to the expansion of the pit based on:

- Main Roads requires the material to maintain the arterial road
- The site of the pit is proximate to the area requiring repair
- Ecological matters will be addressed by Main Roads submission to the appropriate state department

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**C2012-0421    Main Roads Proposed Expansion of Material Source (gravel pit) on Geraldton Mount Magnet Road slk 222.45**

**That Council advises Main Roads:**

- 1. That Council has no reason to object to the expansion of the material source at 222.45slk on the Geraldton Mount Magnet Road for repairs to the Geraldton Mount Magnet Road; and**
- 2. Council strongly supports every effort taken to repair the Geraldton Mount Magnet Road to a durable safe condition to protect firstly the safety of motorists, but also enhance comfort of travel on this arterial regional road.**

**Moved: Cr Len Terry**

**Seconded: Cr M Raul Valenzuela**

**Motion put and carried 5/0**

### 11.4.5 Resolution of Misconduct Complaints at the Local Level

File:	
Author:	Sharon Daishe, CEO
Interest Declared:	No interest to disclose
Date:	12 April 2012
Attachments (white)	P 85 WALGA Infopage and Consultation Paper Resolution of Misconduct Complaints at the Local Level

#### Matter for Consideration

To consider making comment to the State Council through the Murchison Zone of WALGA process regarding the Minister for Local Government’s Proposal to introduce new processes to deal with low level misconduct at the local level.

#### Background

Refer attachments, as provided to Councillors on Wednesday 11 April 2012 and included in the attachments to the agenda paper being an InfoPage and Consultation Paper on a new proposal from the Minister for Local Government – ‘Resolution of Misconduct Complaints at the Local Level’. The InfoPage provides a summary of the content of the Consultation Paper

The Minister for Local Government has determined the closing date for submissions on this proposal will be Friday 11<sup>th</sup> May 2012. This extremely short timeframe is regarded by the Minister as necessary to permit the proposed changes to the Local Government Act to be prepared for consideration by State Parliament this calendar year.

To assist in the preparation of a formal, composite response by WALGA State Council that is reflective of the Local Government Sector’s view we Council is requested to either:

- provide submission directly to WALGA by 13<sup>th</sup> April 2012 (Note – this is not possible due to the timeframe of receipt); or
- forward views to the relevant WALGA Zone for the late April/early May round of meetings, with responses to be reflected in the Minutes of the meeting.

The Murchison Zone of WALGA does not meet before the next meeting of the State Council however the Shire President has opportunity to lodge an opinion of Council via the ‘flying minute’ system.

#### Statutory Environment

*Local Government Act 1995*

- s.3.1 (1) The general function of the local government is to provide for the good government of persons in its district.

#### Strategic Implications

Ability for a Council to deal with minor misconduct of Councillors.

#### Policy Implications

Nil

#### Financial Implications

Nil

**Consultation**

Nil

**Comment**

**Please note that this matter relates to specific conduct of elected members only as enshrined in legislation.**

The proposal aims to empower Councils to deal with minor matters of misconduct at the local level therefore reducing the time taken up at a state level to deal with minor matters.

The proposal also aims to allow the standards panel to refuse to deal with trivial or vexatious complaints.

Potential advantages of the proposal:

- empowerment of local government to deal with minor matters of misconduct
- introduces a process to terminate trivial/vexatious complaints
- reduces burden on state panel of escalating numbers of minor complaints

Potential disadvantages of the proposal:

- Risk of partiality and bias
- Inexperienced persons handling complaints
- Returning the time and cost impact to the local government

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION**

**Resolution of Misconduct Complaints at the Local Level**

**That Council requests the Murchison Zone of WALGA to seek an extension to the timeframe of this matter to ensure time for individual Councils and zones to properly consider the advantages, disadvantages and consequences before forming a well considered opinion.**

**Moved: Cr M Raul Valenzuela**

**Seconded: Cr Len Terry**

**Motion not put**

*ATTENDANCE: 1:50pm DCEO Heather Boyd left the meeting.*

*ATTENDANCE: 1:52pm DCEO Heather Boyd rejoined the meeting.*

**Voting Requirements**

Simple majority

**NEW MOTION/COUNCIL DECISION**

**C2012-0422 Resolution of Misconduct Complaints at the Local Level**

**That the officer recommendation above regarding (the Resolution of Misconduct Complaints at the Local Level), not be put.**

**Moved: Cr Terry Iturbide**

**Seconded: Cr Laurence Hodder**

**Motion put and carried 5/0**

*Note: President Terry Iturbide provided councillors with a WALGA comprehensive recommendation on this matter that is consistent with the CEO recommendation.*

**Voting Requirements**

Simple majority

**NEW MOTION/COUNCIL DECISION****C2012-0423 Resolution of Misconduct Complaints at the Local Level**

**That: the Council supports the WALGA recommendations (05-034-01-0006 JMc) to the State Council Meeting Thursday 3 May 2012 as follows:**

**That WALGA inform the Minister for Local Government:**

- 1. That the ‘Resolution of Misconduct Complaints at the Local Level’ Consultation Paper requires extensive consultation with the Local Government Sector, to minimise the potential for unintended negative consequences and to maximise the potential to benefit the performance of the Local Government Standards Panel;**
- 2. That insufficient justification has been provided at this point in time in support of the introduction of a statutory Uniform Code of Conduct to be observed exclusively by Elected Members;**
- 3. That it does not support Mayors or Presidents being responsible for determining any statutory form of dispute resolution at the local level;**
- 4. That it supports empowering the Local Government Standards Panel to dismiss allegations made under the Rules of Conduct Regulations that are determined to be vexatious or frivolous;**
- 5. That it supports the introduction of a Peer Review Panel on the following basis:**
  - a) That it be utilised on an as-needs basis by the Local Government Standards Panel to assist in mediating local level misconduct complaints under the existing Rules of Conduct Regulations;**
  - b) That the cost of activating the Peer Review Panel be the responsibility of the Department of Local Government, in the same manner it funds the operations of the Local Government Standards Panel;**
  - c) That Peer Review Panels be formed on a regional basis and that they conduct in-person mediation at the Local Government where complaints originate; and**
  - d) That the Peer Review Panel be utilised by the Local Government Standards Panel in the manner outlined in the diagram included in the body of this report.**
- 6. That the above recommendations underpin WALGA’s previously expressed recommendations for improvement to the Local Government Standards Panel and it’s processes by promoting as the main focus of the Standards Panel Review that the fundamental objective of the Local Government Standards Panel’s operation is to provide the most expeditious of resolutions to a breach allegation, achieved through improvements to the Standards Panel’s operational processes, by legislative amendment and through the formation of additional Standards Panels; and**
- 7. That strong consideration be given to introducing a right to confidentiality for all persons involved in a minor breach allegation under the Rules of Conduct Regulations during the complaints process, by amending Section 5.123 of the Local Government Act 1995 to give this effect.**

**Moved: Cr Terry Iturbide**

**Seconded: Cr Laurence Hodder**

**Motion put and carried 5/0**



## Voting Requirements

Simple majority

### NEW MOTION/COUNCIL DECISION

**C2012-0424 Inadequate opportunity/timeframe for local governments to comment on matters affecting core business**

That Council writes to the Minister for Local Government to express concern and dissatisfaction regarding the frequently inadequate opportunities/timeframes extended to local governments to prepare responses to matters that affect their core business; recent examples being the Country Local Government Fund review document, reduced interest on rates and resolution of misconduct at the local level.

Moved: Cr M Raul Valenzuela

Seconded: Cr Laurence Hodder

Motion put and carried 5/0

## 12. NOTICE OF MOTIONS

### 12.1 PREVIOUS NOTICE RECEIVED



**Section 12.6: How should they be funded?**

Recommendation 12.1 and 12.3 – Council requests that local governments be provided with the rating methodology a minimum of six months in advance and that if a local government is at risk of being assessed as non qualifying, the local government should be provided with assistance and appropriate timeframe of no less than twelve months to address the relevant rating deficit in order to move to a status of qualifying.

Recommendation 13 – Council expresses sincere appreciation for the recognition of need to move to a project rather than budget year basis. The current budget year basis complicates administration, causes cost blowouts, prevents local governments from taking advantage of cost saving opportunities or responding to local conditions that may alter timeframes (flood, fire, staff changeover etc) and effectively hinders progress on projects.

**Section 12.7: Who makes decisions on what basis?**

Recommendation 14 – in Council's experience, the involvement of the Mid West Development Commission has ensured support for projects that are well considered and appropriate for the individual local government or the region. Council supports the involvement of the RDC as it brings decision making closer to the source of the need.

Recommendation 15 – Council requests that where a grantee has been assessed as high risk, the grantee be provided with support and fair and equitable timeframe to address the risk in order to qualify for inclusion in the fund. Council believes that local governments should be supported; not ostracised. Council believes that an exclusion if necessary should be temporary not permanent.

**Section 12.8: What will deliver the best outcomes?**

Recommendation 17 – Council strongly supports closer involvement from RDL officers with local governments 'on the ground'. In Council's experience, the best funding outcomes occur when grant providers visit on site in order to understand the context of the project and the real environment of the particular local government.

Recommendation 18 – Council cautions against complicating the already onerous paperwork requirements that are imposed on local governments, unless RDL intends on providing local governments with sufficient additional resources. The burden of paperwork without adequate resourcing can be a causative factor in project delivery failure and failure to meet expected timeframes or outcomes. Paperwork needs to be simplified; and resourced.

Recommendation 20 – Council strongly supports 'once only' reporting and congratulates RDL for recognising the negative impact of over reporting.

**Section 12.9: Capacity building**

Recommendation 23 – Council is highly interested in the possibility of standardised accounting provided that the matters in 23.2 are very well resourced and carefully carried out to identify and address the risks.

Recommendation 24 – Council strongly supports these recommendations relating to housing, attraction and retention as this is a significant area of risk and disability in CLGs.

Recommendation 25 – Council cautions that harmonisation whilst highly desirable will require research and resourcing.

Recommendation 26.2 – as per recommendation 20, Council applauds the decision to improve the auditing process.

Moved: Cr M Raul Valenzuela

Seconded: Cr Lennox Terry

Motion put and carried 5/0

**14. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

**15. NEXT MEETING**

**Ordinary Meeting**

The next Ordinary Meeting of Council is due to be held in the Paynes Find Community Centre on Thursday, 24 May 2012 commencing at 11.00 am.

**Important Dates**

Councillors are reminded of the following important dates:

- Councillor Integrated Planning Workshop and CEO Performance Appraisal Fri 27 April 2012.

**16. MEETING CLOSURE**

There being no further business, the President declared the meeting closed at 2.45pm.

**DECLARATION**

These minutes were confirmed by Council at the Ordinary Meeting held on \_\_\_\_\_.

Signed: \_\_\_\_\_  
Person presiding at the meeting at which these minutes were confirmed

## Common Acronyms

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<b>Acronym</b>	<b>Detail</b>
AGM	Annual General Meeting
ASKAP	Australian Square Kilometre Array Pathfinder
BFS	Bush Fire Service
CEO	Chief Executive Officer
CLGF	Country Local Government Fund (Royalties for Regions)
DCEO	Deputy Chief Executive Officer
DCP	Department of Child Protection
DEC	Department of Environment and Conservation
DEMC	District Emergency Management Committee
DIA	Department of Indigenous Affairs
DITRDLG	Dept of Infrastructure, Transport, Regional Development & Local Government (Federal)
DLG	Dept of Local Government
DPI	Dept for Planning and Infrastructure
EA	Executive Assistant
EA	Executive Assistant
ECC	Emergency Coordination Centre
ERM	Emergency Risk management
FAG	Financial Assistance Grant
FESA	Fire and Emergency Services Authority
FRS	Fire and Rescue Service
GRAMS	Geraldton Regional Aboriginal Medical Service
GTS	Greenfield Technical Services – consulting civil engineers
HMA	Hazard Management Agency
ICC	Indigenous Coordination Centre
ICV	Indigenous Community Volunteers
ISA	Integrated Service Arrangement – replacing MRWA TNCs in 2011 or 2012
ISG	Incident Support Group
LEC	Local Emergency Coordinator
LEMA	Local Emergency Management Arrangements
LEMC	Local Emergency Management Committee
LGMA	Local Government Managers' Association
LRC	Local Recovery Coordinator
LRCC	Local Recovery Coordinating Committee
MCZ	Murchison Country Zone
MEEDAC	Midwest Employment and Economic Development Aboriginal Corporation
MEG	Murchison Executive Group (CEOs)
MGM	Mount Gibson Mining (Extension Hill Haematite)
MMG	Minerals and Mining Group (Golden Grove Mine)
MMGHSRMG	Murchison Mid West Gascoyne Human Services Regional Managers Group
MRVC	Murchison Regional Vermin Council
MRWA	Main Roads WA
MWAC	Municipal Waste Advisory Council
MWDC	Mid West Development Commission
MWIP	Mid West Investment Plan
MWRC	Mid West Regional Council – consisting of 7 Shires

<b>Acronym</b>	<b>Detail</b>
OPR	Oakajee Port and Rail
PE	Project Executive
POC	Plant Operating Costs
PWOC	Public Works Overhead Costs
R2R	Roads to Recovery (Cmwlth)
R4R	Royalties for Regions (State)
RDA	Regional Development Australia
RDL	Dept of Regional Development and Lands
RFT	Request for Tender
RRG	Regional Roads Group
ROMAN	Road Management – software system
SAO	Senior Administration Officer
SAT	State Administrative Tribunal
SEC	State Emergency Coordinator
SEMC	State Emergency Management Committee
SES	State Emergency Service
SEWS	Standard Emergency Warning Signal
SLK	Straight line kilometres
SOP	Standard Operating Procedure
SWMP	(Regional) Strategic Waste Management Plan
TNC	Term Network Contract – from MRWA for State roads maintenance
TQUAL	Tourism Quality Projects
VAST	Viewer Access Satellite Television
WACHS	WA Country Health Service
WALGA	WA Local Government Association
WWTP	Waste Water Treatment Plan



# Finance Attachments

(Green pages)

Referenced in Agenda by Page Number

**SHIRE OF YALGOO**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**  
**REVISED**

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**SHIRE OF YALGOO**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

	NOTE	31-Jan 2012 Actual \$	31-Jan 2012 Y-T-D Budget \$	2011/2012 Annual Budget \$	Variances Budget to Actual Y-T-D %
<b><u>Operating</u></b>					
<b>Revenues</b>					
	1,2				
Governance		0	80,000	80,000	(100.00%)
General Purpose Funding		746,217	2,384,741	2,386,410	(68.71%)
Law, Order, Public Safety		65,777	31,678	34,470	107.64%
Health		50,000	13,338	23,000	274.87%
Housing		6,094	31,500	54,000	(80.65%)
Community Amenities		13,891	11,732	32,320	18.40%
Recreation and Culture		11,263	11,315	12,250	(0.46%)
Transport		2,237,751	1,856,841	3,456,586	20.51%
Economic Services		103,727	25,163	99,600	312.22%
Other Property and Services		44,161	54,600	93,600	(19.12%)
		<u>3,278,881</u>	<u>4,500,908</u>	<u>6,272,236</u>	
<b>Expenses</b>					
	1,2				
Governance		(183,207)	(231,431)	(489,827)	(20.84%)
General Purpose Funding		(159,955)	(239,228)	(286,095)	(33.14%)
Law, Order, Public Safety		(184,341)	(97,300)	(153,155)	89.46%
Health		(36,961)	(48,211)	(82,269)	(23.33%)
Education and Welfare		(162)	(5,200)	(5,200)	(96.88%)
Housing		(168,411)	(110,600)	(216,560)	52.27%
Community Amenities		(102,110)	(110,972)	(181,681)	(7.99%)
Recreation & Culture		(318,479)	(299,055)	(493,361)	6.50%
Transport		(2,700,365)	(2,363,921)	(4,052,428)	14.23%
Economic Services		(167,958)	(273,523)	(482,673)	(38.59%)
Other Property and Services		(263,129)	(30,588)	(23,272)	760.24%
		<u>(4,285,078)</u>	<u>(3,810,029)</u>	<u>(6,466,521)</u>	
<b><u>Adjustments for Non-Cash</u></b>					
<b><u>(Revenue) and Expenditure</u></b>					
(Profit)/Loss on Asset Disposals	4	30,228	19,656	33,697	53.79%
Depreciation on Assets		682,990	703,223	1,205,489	(2.88%)
Adjust Provisions and Accruals		(75,431)	0	0	100.00%
<b><u>Capital Revenue and (Expenditure)</u></b>					
Purchase Land and Buildings	3	(504,947)	(643,131)	(1,102,510)	(21.49%)
Purchase Infrastructure Assets - Roads	3	(185,753)	(479,992)	(822,844)	(61.30%)
Purchase Infrastructure Assets - Other	3	(110,414)	(324,032)	(555,483)	(65.92%)
Purchase Plant and Equipment	3	(230,963)	(368,142)	(631,100)	(37.26%)
Purchase Furniture and Equipment	3	(6,597)	(3,208)	(5,500)	105.62%
Proceeds from Disposal of Assets	4	61,818	99,750	171,000	(38.03%)
Repayment of Debentures	5	(12,530)	(15,472)	(26,524)	(19.02%)
Transfers to Reserves (Restricted Assets)	6	(761,713)	(656,711)	(1,125,790)	15.99%
Transfers from Reserves (Restricted Assets)	6	385,537	426,599	731,313	(9.63%)
ADD Net Current Assets July 1 B/Fwd	7	648,297	1,006,042	1,006,042	(35.56%)
LESS Net Current Assets Year to Date	7	258,318	1,771,956	0	(85.42%)
<b>Amount Raised from Rates</b>	8	<u>(1,343,994)</u>	<u>(1,316,495)</u>	<u>(1,316,495)</u>	

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

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

**(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Inventories**

***General***

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

***Land Held for Resale***

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Municipality includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	35 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 10 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	41 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	23 years
gravel sheet	23 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	14 years
unformed roads	not depreciated
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

**(k) Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(m) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**(n) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

***Borrowing Costs***

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(o) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Current and Non-Current Classification**

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

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

## **2. STATEMENT OF OBJECTIVE**

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

### **GOVERNANCE**

Administration and operation facilities and services to the members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern other specific functions/activities of the Shire are also recorded here.

### **GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

### **LAW, ORDER, PUBLIC SAFETY**

Supervision of various by-laws, fire prevention, emergency services and animal control.

### **HEALTH**

Food quality, pest control and immunisation services.

### **EDUCATION AND WELFARE**

Telecentre Access Point Service.

### **HOUSING**

Provision and maintenance of staff, rental and Joint Venture Housing.

### **COMMUNITY AMENITIES**

Rubbish collection services, operation of tips, noise control, litter control, administration of the town planning scheme, strategic planning, maintenance of the cemetery, public conveniences and town storm water drainage.

### **RECREATION AND CULTURE**

Maintenance of halls, recreation centres and various reserves, operation of libraries, maintenance of cultural heritage assets and TV/radio retransmission services.

### **TRANSPORT**

Construction and maintenance of streets, roads, footpaths, drainage works, lighting of streets, maintenance of the depot and airstrips.

### **ECONOMIC SERVICES**

Regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.

### **OTHER PROPERTY & SERVICES**

Private works operations, plant repairs and operation costs.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

<b>3. ACQUISITION OF ASSETS</b>		<b>31-Jan 2012 Actual \$</b>	<b>2011/2012 Annual Budget \$</b>
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Law, Order, Public Safety</b>			
Dog Pound	IO	0	3,000
Security Lighting	IO	0	20,000
PF Fire Appliance Bay Facility	LB	9,015	0
<b>Housing</b>			
48 Gibbons Street	LB	398,978	324,300
74 Weekes Street	LB	1,452	343,741
1 Stanley Street (refurb)	LB	0	40,000
16 Shamrock Stret (refurb)	LB	0	30,000
16 Shamrock Street (shed)	LB	0	20,000
<b>Community Amenities</b>			
Sewage Upgrade Project	IO	0	52,000
Water Wise Reticulation Project	IO	2,566	57,546
Cemetery Gazebo Niche Wall etc	IO	0	30,000
Recycling Waste Management	IO	0	30,000
<b>Recreation and Culture</b>			
Yalgoo Hall (RLCIP and CLGIF)	LB	82,500	129,469
Tank Payne"s Find Community Centre	FE	1,777	5,500
Yalgoo Covered Sports Facility	LB	0	148,000
Pedestrian Maze & Signage	IO	0	5,000
Yalgoo Race Course Fencing	IO	1,327	5,000
Community Park	IO	0	60,000
Hall Refurbishment	LB	8,548	0
Yalgoo Library Furniture	FE	4,820	0
Refurbish Parks & Gardens Depot	IO	936	35,000
<b>Transport</b>			
YA-NI Repair & Reseal	IR	9,509	425,000
Black Spot-Sandstone	IR	34,435	34,032
Black Spot- Maranalgo	IR	74,874	39,000
Black Spot-YA-NI (carryover)	IR	32,039	20,812
YA-MO Reform up to 30km	IR	34,896	304,000
GPS/RAMM Camera Equip	PE	1,520	10,000
Concrete Truck & batching	PE	52,221	80,000
Universal Loader (Bobcat)	PE	57,350	70,000
Flat Drum Roller	PE	0	170,000
Garden Tractor	PE	25,230	25,000
Dolly	PE	0	25,000
Works Ute	PE	37,183	38,000
Foreman's Ute (2 changeover)	PE	39,691	76,000
Gardener's Ute	PE	0	25,000
Sundry Small Plant	PE	5,732	15,000
Satelite Phones x 5	PE	10,672	14,250
Yalgoo RADs (carryover)	IO	14,672	17,700
PF RADs (carryover)	IO	27,124	18,237



**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

		<b>31-Jan 2012 Actual \$</b>	<b>2011/2012 Annual Budget \$</b>
<b>3. ACQUISITION OF ASSETS (Continued)</b>			
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Economic Services</b>			
Caravan Park Office/Residence	LB	2,724	32,000
Town Entry Statement Solar Lights	IO	0	15,000
Payne's Find Beautification	IO	3,099	41,000
Yalgoo Lookout	IO	25,819	6,000
Caravan Park Redevelopment	IO	1,973	135,000
Caravan Park Electrical	IO	32,553	0
<b>Other Property and Services</b>			
Replace Workshop Depot	LB	1,730	10,000
CEO Vehicle	PE	0	75,000
Admin Building Garden Refurbishment	IO	345	25,000
Admin Offices	LB	0	25,000
Aircon Server/ Storeroom	PE	1,364	2,000
Satellite Phone	PE	0	2,850
Binder	PE	0	2,000
Printer	PE	0	1,000
		<u><u>1,038,674</u></u>	<u><u>3,117,437</u></u>
<b><u>By Class</u></b>			
Land and Buildings	LB	504,947	1,102,510
Infrastructure Assets - Roads	IR	185,753	822,844
Infrastructure Assets - Other	IO	110,414	555,483
Plant and Equipment	PE	230,963	631,100
Furniture and Equipment	FE	6,597	5,500
		<u><u>1,038,674</u></u>	<u><u>3,117,437</u></u>

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

**4. DISPOSALS OF ASSETS**

The following assets have been disposed of during the period under review:

<b><u>By Program</u></b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>31-Jan 2012 Actual \$</b>	<b>31-Jan 2012 Actual \$</b>	<b>31-Jan 2012 Actual \$</b>
<b>Transport</b>			
Holden Colorado 4x4 - YA899	34,786	25,909	(8,877)
Holden Colorado 4x4 - YA827	33,322	25,455	(7,867)
Holden Colorado 4x4 - YA436	23,938	10,454	(13,484)
	<b>92,046</b>	<b>61,818</b>	<b>(30,228)</b>

<b><u>By Class</u></b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>31-Jan 2012 Actual \$</b>	<b>31-Jan 2012 Actual \$</b>	<b>31-Jan 2012 Actual \$</b>
<b>Plant and Equipment</b>			
Holden Colorado 4x4 - YA899	34,786	25,909	(8,877)
Holden Colorado 4x4 - YA827	33,322	25,455	(7,867)
Holden Colorado 4x4 - YA436	23,938	10,454	(13,484)
	<b>92,046</b>	<b>61,818</b>	<b>(30,228)</b>

**Summary**

Profit on Asset Disposals	0
Loss on Asset Disposals	(30,228)
	<u>(30,228)</u>

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-11	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Housing</b>								
Loan 53 - 19 a & b Stanley	183,660	0	4,524	9,518	179,136	174,142	6,403	12,034
Loan 55 - 18 c & d Shamrock	234,421	0	5,533	11,980	228,888	222,441	7,923	14,929
<b>Community Amenities</b>								
Loan 54 - Public Toilets	97,344	0	2,473	5,026	94,871	92,318	3,066	6,054
	515,425	0	12,530	26,524	502,895	488,901	17,392	33,017

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

	31-Jan 2012 Actual \$	2011/2012 Annual Budget \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Long Service Leave Reserve</b>		
Opening Balance	85,994	85,564
Amount Set Aside / Transfer to Reserve	2,430	3,229
Amount Used / Transfer from Reserve	(430)	0
	<u>87,994</u>	<u>88,793</u>
<b>(b) Plant Reserve</b>		
Opening Balance	194,928	193,953
Amount Set Aside / Transfer to Reserve	18,153	375,800
Amount Used / Transfer from Reserve	(976)	(352,000)
	<u>212,105</u>	<u>217,753</u>
<b>(c) Building Reserve</b>		
Opening Balance	390,248	388,295
Amount Set Aside / Transfer to Reserve	168,851	171,829
Amount Used / Transfer from Reserve	(31,953)	(30,000)
	<u>527,146</u>	<u>530,124</u>
<b>(d) Yalgoo Ningham Road Reserve</b>		
Opening Balance	158,533	157,740
Amount Set Aside / Transfer to Reserve	146,254	147,724
Amount Used / Transfer from Reserve	(142,566)	(141,773)
	<u>162,221</u>	<u>163,691</u>
<b>(e) Sports Complex Reserve</b>		
Opening Balance	77,049	76,663
Amount Set Aside / Transfer to Reserve	2,178	2,896
Amount Used / Transfer from Reserve	(386)	0
	<u>78,841</u>	<u>79,559</u>
<b>(f) Community Amenities Maintenance Reserve</b>		
Opening Balance	101,726	101,217
Amount Set Aside / Transfer to Reserve	84,675	84,568
Amount Used / Transfer from Reserve	(509)	0
	<u>185,892</u>	<u>185,785</u>

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

<b>6. RESERVES (Continued)</b>	<b>31-Jan 2012 Actual \$</b>	<b>2011/2012 Annual Budget \$</b>
<b>(g) HCP Reserve</b>		
Opening Balance	80	79
Amount Set Aside / Transfer to Reserve	190,654	190,000
Amount Used / Transfer from Reserve	<u>(140,000)</u>	<u>(140,000)</u>
	<u>50,734</u>	<u>50,079</u>
<b>(h) Housing Maintenance Reserve</b>		
Opening Balance	32,907	32,742
Amount Set Aside / Transfer to Reserve	71,891	72,153
Amount Used / Transfer from Reserve	<u>(67,705)</u>	<u>(67,540)</u>
	<u>37,093</u>	<u>37,355</u>
<b>(i) Yalgoo Morawa Road Reserve</b>		
Opening Balance	58,510	58,216
Amount Set Aside / Transfer to Reserve	26,979	27,197
Amount Used / Transfer from Reserve	<u>(293)</u>	<u>0</u>
	<u>85,196</u>	<u>85,413</u>
<b>(j) General Roads Reserve</b>		
Opening Balance	72,370	72,008
Amount Set Aside / Transfer to Reserve	27,371	27,717
Amount Used / Transfer from Reserve	<u>(362)</u>	<u>0</u>
	<u>99,379</u>	<u>99,725</u>
<b>(k) Superannuation Back-Pay Reserve</b>		
Opening Balance	71,285	70,929
Amount Set Aside / Transfer to Reserve	2,016	2,677
Amount Used / Transfer from Reserve	<u>(357)</u>	<u>0</u>
	<u>72,944</u>	<u>73,606</u>
<b>(l) Office Equipment Reserve</b>		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	20,261	20,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>20,261</u>	<u>20,000</u>
<b>Total Cash Backed Reserves</b>	<u>1,619,806</u>	<u>1,631,883</u>

All of the above reserve accounts are supported by money held in financial institutions.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

	31-Jan 2012 Actual \$	2011/2012 Annual Budget \$
<b>6. RESERVES (Continued)</b>		
<b>Summary of Transfers to Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Long Service Leave Reserve	2,430	3,229
Plant Reserve	18,153	375,800
Building Reserve	168,851	171,829
Yalgoo Ningham Road Reserve	146,254	147,724
Sports Complex Reserve	2,178	2,896
Community Amenities Maintenance Reserve	84,675	84,568
HCP Reserve	190,654	190,000
Housing Maintenance Reserve	71,891	72,153
Yalgoo Morawa Road Reserve	26,979	27,197
General Roads Reserve	27,371	27,717
Superannuation Back-Pay Reserve	2,016	2,677
Office Equipment Reserve	20,261	20,000
	<u>761,713</u>	<u>1,125,790</u>
<b>Transfers from Reserves</b>		
Long Service Leave Reserve	(430)	0
Plant Reserve	(976)	(352,000)
Building Reserve	(31,953)	(30,000)
Yalgoo Ningham Road Reserve	(142,566)	(141,773)
Sports Complex Reserve	(386)	0
Community Amenities Maintenance Reserve	(509)	0
HCP Reserve	(140,000)	(140,000)
Housing Maintenance Reserve	(67,705)	(67,540)
Yalgoo Morawa Road Reserve	(293)	0
General Roads Reserve	(362)	0
Superannuation Back-Pay Reserve	(357)	0
Office Equipment Reserve	0	0
	<u>(385,537)</u>	<u>(731,313)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>376,176</u>	<u>394,477</u>

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

**6. RESERVES (Continued)**

**Long Service Leave Reserve**

- To be used to fund annual and long service leave requirements.
- The title of the reserve account was changed to better reflect the purpose of the reserve.

**Plant Reserve**

- To be used for the purchase of major plant.

**Building Reserve**

- For the replacement of council properties including housing and other properties.

**Yalgoo Ningham Road Reserve**

- To be used to maintain the sealed road Yalgoo Ningham Road.

**Sports Complex Reserve**

- For the development of new recreational facilities.

**Community Amenities Maintenance Reserves**

- For the maintenance of community amenities.

**HCP Reserve**

- For future community projects operating expenditure.

**Housing Maintenance Reserve**

- For the maintenance of staff & other housing owned by the Shire.

**Yalgoo Morawa Road Reserve**

- To be used to maintain the sealed road Yalgoo Ningham Road.

**General Road Reserve**

- For the maintenance of grids, etc on roads in the Shire.

**Superannuation Back-Pay Reserve**

- For the purpose of paying any superannuation back-pay costs.

**Office Equipment Reserve**

- For the purpose of purchase of new office equipment and the maintenance of existing equipment.

None of the Reserves are expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

	<b>31-Jan 2012 Actual \$</b>	<b>Brought Forward 1-Jul-11 \$</b>
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	92,953	696,287
Cash - Restricted	1,619,806	1,243,629
Receivables	1,213,475	695,188
Inventories	2,236	1,473
	2,928,470	2,636,577
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	(1,097,717)	(864,888)
<b>NET CURRENT ASSET POSITION</b>	1,830,753	1,771,689
Less: Cash - Reserves - Restricted	(1,619,806)	(1,243,629)
Less: LSL & AL Provisions	47,371	120,237
<b>NET CURRENT ASSET POSITION</b>	258,318	648,297



**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

**8. RATING INFORMATION**

	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Annual Budget \$</b>
<b>Differential General Rate</b>								
GRV - Townsites	0.0669	35	287,964	19,265	57	0	19,322	19,265
UV - Pastoral	0.0590	21	901,251	53,174	0	0	53,174	52,990
UV - Mining Leases	0.2700	124	4,010,322	1,082,787	6,805	0	1,089,592	1,028,060
UV - Mining	0.2700	0	0	0	0	0	0	50,428
UV - Prospecting/Exploration	0.1783	132	711,523	126,865	11,978	0	138,843	110,532
UV - Rural	0.0590	1	10,000	590	0	0	590	0
<b>Sub-Totals</b>		313	5,921,060	1,282,680	18,840	0	1,301,520	1,261,275
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Improved	240	2	4,155	480	0	0	480	480
GRV - Vacant	555	12	407	6,660	0	0	6,660	6,660
UV - Pastoral	240	2	5,454	480	0	0	480	480
UV - Mining Leases	240	38	23,447	9,120	(140)	0	8,980	8,880
UV - Mining	240	0	0	0	0	0	0	240
UV - Prospecting/Exploration	240	101	58,469	24,240	1,394	0	25,634	24,240
UV - Rural	240	1	100	240	0	0	240	240
<b>Sub-Totals</b>		156	92,032	41,220	1,254	0	42,474	41,220
Writeoffs							1,343,994	1,302,495
Ex-Gratia							0	14,000
<b>Totals</b>							<b>1,343,994</b>	<b>1,316,495</b>

All land except exempt land in the Shire of Yalgoo is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2011/12 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 31 JANUARY 2012**

**9. TRUST FUNDS**

Funds held at the end of the reporting period over which the Shire has no control and which are not included in this statement are as follows:

<b>Detail</b>	<b>Balance 1-Jul-11 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance 31-Jan-12 \$</b>
Stamps	52	52	0	104
Bus Bonds	350	0	0	350
Hall Bonds	150	0	0	150
Yamatjii Hall	150	0	0	150
Housing Bonds Other	2,618	600	(360)	2,858
Land Auction Proceeds	2,500	0	0	2,500
Land Deposits	1,562	0	(1,562)	0
Library Bonds	25	0	0	25
Post Office Bonds	30	0	0	30
BCITF Collections	0	0	0	0
Unclassified	(209)	0	(52)	(261)
	<u>7,228</u>			<u>5,906</u>

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Accrual Basis

## Shire of Yalgoo Balance Sheet As of January 31, 2012

	Jan 31, 12	Jun 30, 11	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Chequing/Savings</b>			
<b>A01100 - Cash at Bank</b>			
A01101 - Unrestricted Municipal Bank	90,624.57	648,299.26	-557,674.69
A01102 - Unrestricted Short Term Investm	2,020.62	38,262.34	-36,241.72
A01106 - Bank Museum Account	0.00	8,722.71	-8,722.71
<b>Total A01100 - Cash at Bank</b>	<b>92,645.19</b>	<b>695,284.31</b>	<b>-602,639.12</b>
<b>A01110 - Reserved Cash</b>			
A011110 - Housing Maintenance Reserve	37,093.19	32,906.72	4,186.47
A011111 - General Road Reserve	99,379.08	72,369.85	27,009.23
A011112 - Superannuation Back-pay Reserve	72,943.15	71,284.96	1,658.19
A011113 - Office Equipment Reserve Accoun	20,260.66	0.00	20,260.66
A01112 - LSL Reserve Account	87,994.46	85,994.10	2,000.36
A01113 - Yalgoo Ninghan Road Reserve	162,220.76	158,533.04	3,687.72
A01114 - Plant Reserve Account	212,105.02	194,928.07	17,176.95
A01115 - Building Reserve	527,145.85	390,247.69	136,898.16
A01116 - Sport Complex Reserve	78,841.09	77,048.83	1,792.26
A01117 - Community Amenities Maint Res	185,892.83	101,726.16	84,166.67
A01118 - HCP Reserve Account	50,733.57	80.06	50,653.51
A01119 - Yalgoo Morawa Road Reserve	85,195.91	58,509.08	26,686.83
<b>Total A01110 - Reserved Cash</b>	<b>1,619,805.57</b>	<b>1,243,628.56</b>	<b>376,177.01</b>
<b>Total Chequing/Savings</b>	<b>1,712,450.76</b>	<b>1,938,912.87</b>	<b>-226,462.11</b>
<b>Accounts Receivable</b>			
<b>A01120 - ACCOUNTS RECEIVABLE</b>			
A01122 - Provision for Doubtful Debts	-3,596.60	-3,596.60	0.00
A01120 - ACCOUNTS RECEIVABLE - Other	1,165,544.37	483,274.07	682,270.30
<b>Total A01120 - ACCOUNTS RECEIVABLE</b>	<b>1,161,947.77</b>	<b>479,677.47</b>	<b>682,270.30</b>
<b>Total Accounts Receivable</b>	<b>1,161,947.77</b>	<b>479,677.47</b>	<b>682,270.30</b>
<b>Other Current Assets</b>			
<b>A01107 - Cash Float Muni</b>			
A011071 - Cash 4 banking	0.00	845.00	-845.00
A011072 - Cash Advance	307.70	157.85	149.85
<b>Total A01107 - Cash Float Muni</b>	<b>307.70</b>	<b>1,002.85</b>	<b>-695.15</b>
<b>A01121 - Other Receivables</b>	<b>90.91</b>	<b>13,172.45</b>	<b>-13,081.54</b>
<b>A01190 - STOCK ON HAND</b>			
A01194 - Stock YA 1587	0.00	1,041.60	-1,041.60
A01196 - Starcash Card - \$25	590.90	0.00	590.90
A01197 - Transfer tank 2	462.90	208.32	254.58
A01198 - Transfer Tank 1	0.00	223.20	-223.20
A01199 - Starcash Card - \$50	1,181.83	0.00	1,181.83

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## Shire of Yalgoo Balance Sheet As of January 31, 2012

	Jan 31, 12	Jun 30, 11	\$ Change
<b>Total A01190 · STOCK ON HAND</b>	2,235.63	1,473.12	762.51
<b>A01200 · Prepayments</b>	0.00	18,500.00	-18,500.00
<b>Total Other Current Assets</b>	2,634.24	34,148.42	-31,514.18
<b>Total Current Assets</b>	2,877,032.77	2,452,738.76	424,294.01
<b>Fixed Assets</b>			
<b>A0151 · Land</b>			
<b>A01512 · At Cost</b>	115,236.56	115,236.56	0.00
<b>Total A0151 · Land</b>	115,236.56	115,236.56	0.00
<b>A0152 · Buildings</b>			
<b>A01521 · Accum.Depn - Buildings</b>	-1,383,385.20	-1,275,664.99	-107,720.21
<b>A01522 · At Cost</b>			
<b>CLB12 · Additions 11-12 Buildings</b>			
<b>C120200 · 48 Gibbons St 11-12</b>	398,978.35	0.00	398,978.35
<b>C120201 · 74 Weekes Street 11-12</b>	1,452.00	0.00	1,452.00
<b>C120205 · Yalgoo Hall (RLCIP &amp; CLGF)11-12</b>	82,500.41	0.00	82,500.41
<b>C120207 · Caravan Park Office/Residence</b>	2,724.14	0.00	2,724.14
<b>C120208 · Replace Workshop Depot</b>	1,730.28	0.00	1,730.28
<b>C120210 · Hall Refurbishment</b>	8,548.18	0.00	8,548.18
<b>C120211 · PF Fire Appliance Bay Facility</b>	9,015.27	0.00	9,015.27
<b>Total CLB12 · Additions 11-12 Buildings</b>	504,948.63	0.00	504,948.63
<b>E180400 · Additions 2010-2011</b>			
<b>E180401 · Health Centre</b>	0.00	683,150.74	-683,150.74
<b>E180403 · Repairs to 17 Shamrock</b>	0.00	22,164.58	-22,164.58
<b>E180407 · Caravan Park house</b>	0.00	54,749.94	-54,749.94
<b>E180410 · 6 Henty St - Driveway</b>	0.00	21,543.11	-21,543.11
<b>E180420 · RLCIP Round 2-Hall Upgrade</b>	0.00	37,505.63	-37,505.63
<b>E180421 · RLCIP Round 3-Hall Upgrade</b>	0.00	19,074.99	-19,074.99
<b>E180430 · Housing-Gibbons Street</b>	0.00	34,009.21	-34,009.21
<b>E180440 · Housing-CLGF</b>	0.00	6,259.00	-6,259.00
<b>Total E180400 · Additions 2010-2011</b>	0.00	878,457.20	-878,457.20
<b>A01522 · At Cost - Other</b>	6,383,717.54	5,505,260.34	878,457.20
<b>Total A01522 · At Cost</b>	6,888,666.17	6,383,717.54	504,948.63
<b>Total A0152 · Buildings</b>	5,505,280.97	5,108,052.55	397,228.42
<b>A0153 · Infrastructure - Roads</b>			
<b>A01531 · Accumulated Depn - Infra</b>	-19,547,997.22	-19,323,566.45	-224,430.77
<b>A01533 · At Cost</b>			
<b>CIR12 · Additions 11-12 Roads</b>			
<b>C120400 · YA-NI Repair &amp; Seal 11-12</b>	9,509.32	0.00	9,509.32
<b>C120401 · Black Spot Sandstone 11-12</b>	34,434.56	0.00	34,434.56
<b>C120402 · Blackspot Maranalgo 11-12</b>	74,873.52	0.00	74,873.52

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## Shire of Yalgoo Balance Sheet As of January 31, 2012

	Jan 31, 12	Jun 30, 11	\$ Change
C120403 - Blackspot YA-NI (Carryover)	32,038.82	0.00	32,038.82
C120404 - YA - MO Reform up to 30kms	34,895.76	0.00	34,895.76
<b>Total CIR12 - Additions 11-12 Roads</b>	<b>185,751.98</b>	<b>0.00</b>	<b>185,751.98</b>
<b>E169400 - Additions 2010-2011</b>			
E169401 - Yalgoo-Morawa Rd Seal 4km	0.00	115,975.58	-115,975.58
E169402 - Yalgoo-Ninghan Rd Seal 4km	0.00	105,495.91	-105,495.91
E169403 - Yalgoo-Ninghan Rd repair & seal	0.00	42,298.05	-42,298.05
E169404 - Yalgoo-Morawa Rd resheet & form	0.00	149,339.87	-149,339.87
E169405 - Yalgoo-Ninghan Rd resheet/form	0.00	414,418.14	-414,418.14
E169406 - Gt Northern Hwy/Ninghan interse	0.00	28,087.37	-28,087.37
E169407 - Reseal North overtaking lane	0.00	136,377.64	-136,377.64
<b>Total E169400 - Additions 2010-2011</b>	<b>0.00</b>	<b>991,992.56</b>	<b>-991,992.56</b>
<b>A01533 - At Cost - Other</b>	<b>33,609,227.11</b>	<b>32,617,234.55</b>	<b>991,992.56</b>
<b>Total A01533 - At Cost</b>	<b>33,794,979.09</b>	<b>33,609,227.11</b>	<b>185,751.98</b>
<b>Total A0153 - Infrastructure - Roads</b>	<b>14,246,981.87</b>	<b>14,285,660.66</b>	<b>-38,678.79</b>
<b>A0154 - Furniture &amp; Equipment</b>			
A01541 - Accumulated Depn - F&E	-370,209.11	-354,203.53	-16,005.58
A01542 - At Cost			
<b>CFE12 - Additions 11-12Furniture</b>			
C120300 - Tank Paynes Find Community Cent	1,777.32	0.00	1,777.32
C120301 - Yalgoo Library Shelves & Furn	4,820.24	0.00	4,820.24
<b>Total CFE12 - Additions 11-12Furniture</b>	<b>6,597.56</b>	<b>0.00</b>	<b>6,597.56</b>
<b>E180100 - Additions 2010-2011</b>			
E180101 - Laptop computers	0.00	414.55	-414.55
E180105 - Ice Machine	0.00	2,229.84	-2,229.84
E180107 - Caravan Park House F and Eq	0.00	6,392.17	-6,392.17
<b>Total E180100 - Additions 2010-2011</b>	<b>0.00</b>	<b>9,036.56</b>	<b>-9,036.56</b>
<b>A01542 - At Cost - Other</b>	<b>419,103.14</b>	<b>410,066.58</b>	<b>9,036.56</b>
<b>Total A01542 - At Cost</b>	<b>425,700.70</b>	<b>419,103.14</b>	<b>6,597.56</b>
<b>Total A0154 - Furniture &amp; Equipment</b>	<b>55,491.59</b>	<b>64,899.61</b>	<b>-9,408.02</b>
<b>A0155 - Infrastructure - Other</b>			
A01551 - Accumulated Depn. - Inf Other	-36,394.28	-18,401.79	-17,992.49
A01552 - At Cost			
<b>CIO12 - Additions 2011-12 Infra Other</b>			
C120103 - Water Wise Reticulation Project	2,565.55	0.00	2,565.55
C120107 - Yalgoo Race Course Fencing	1,327.41	0.00	1,327.41
C120109 - Refurbish Park & Garden Depot	936.50	0.00	936.50
C120110 - Yalgoo RADS (carryover)	14,671.68	0.00	14,671.68
C120111 - PF RADS (Carryover)	27,124.45	0.00	27,124.45

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## Shire of Yalgoo Balance Sheet As of January 31, 2012

	Jan 31, 12	Jun 30, 11	\$ Change
<b>C120113 · Paynes Find BeautificationOS003</b>	3,099.10	0.00	3,099.10
<b>C120114 · Yalgoo Lookout</b>	25,819.48	0.00	25,819.48
<b>C120115 · Caravan Park Redevelopment</b>	1,972.86	0.00	1,972.86
<b>C120116 · Admin Building Garden Refurb.</b>	345.11	0.00	345.11
<b>C120190 · Caravan Park - Electrical</b>	32,553.44	0.00	32,553.44
<b>Total CIO12 · Additions 2011-12 Infra Other</b>	110,415.58	0.00	110,415.58
<b>E180200 · Additions 2010-2011</b>			
<b>E180201 · Dog pound</b>	0.00	9,326.68	-9,326.68
<b>E180202 · ATU relocation &amp; leach drains</b>	0.00	5,097.54	-5,097.54
<b>E180204 · Water play park</b>	0.00	554,964.42	-554,964.42
<b>E180205 · Payne's Find airstrip developme</b>	0.00	79,720.64	-79,720.64
<b>E180206 · Yalgoo airstrip development</b>	0.00	86,624.14	-86,624.14
<b>E180207 · MRVC fence</b>	0.00	10,909.09	-10,909.09
<b>E180208 · Town entry solar lighting</b>	0.00	4,141.00	-4,141.00
<b>E180209 · Archive storage</b>	0.00	2,090.84	-2,090.84
<b>E180210 · Community Park</b>	0.00	24,380.55	-24,380.55
<b>E180211 · Town Water Reticulation</b>	0.00	160,315.19	-160,315.19
<b>E180212 · Judges Box</b>	0.00	11,408.49	-11,408.49
<b>Total E180200 · Additions 2010-2011</b>	0.00	948,978.58	-948,978.58
<b>A01552 · At Cost - Other</b>	1,248,347.34	299,368.76	948,978.58
<b>Total A01552 · At Cost</b>	1,358,762.92	1,248,347.34	110,415.58
<b>Total A0155 · Infrastructure - Other</b>	1,322,368.64	1,229,945.55	92,423.09
<b>A0156 · Plant &amp; Equipment</b>			
<b>A01561 · Accumulated Depn - P&amp;E</b>	-2,531,236.87	-2,237,412.81	-293,824.06
<b>A01562 · At Cost</b>			
<b>CPE12 · Additions 11-12 Plant</b>			
<b>C120500 · GPS/RAMM Camera Equip</b>	1,520.00	0.00	1,520.00
<b>C120501 · Concrete Truck &amp; Batching</b>	52,221.12	0.00	52,221.12
<b>C120502 · Universal Loader (Bobcat)</b>	57,350.00	0.00	57,350.00
<b>C120504 · Garden Tractor</b>	25,230.00	0.00	25,230.00
<b>C120506 · Works Ute</b>	37,183.26	0.00	37,183.26
<b>C120507 · Foremans Ute (x 2)</b>	39,690.54	0.00	39,690.54
<b>C120509 · Sundry Small Plant</b>	5,732.00	0.00	5,732.00
<b>C120510 · Satellite Phones x 5</b>	10,671.79	0.00	10,671.79
<b>C120512 · Aircon Server/Storerroom</b>	1,363.63	0.00	1,363.63
<b>Total CPE12 · Additions 11-12 Plant</b>	230,962.34	0.00	230,962.34
<b>E180500 · Additions 2010-2011</b>			
<b>E180501 · CEO car</b>	0.00	76,243.23	-76,243.23
<b>E180502 · Grader</b>	0.00	379,978.00	-379,978.00
<b>E180503 · Self propelled MT roller</b>	0.00	77,032.68	-77,032.68
<b>E180504 · Water tanker</b>	0.00	81,250.00	-81,250.00
<b>E180505 · Compressor</b>	0.00	18,356.97	-18,356.97
<b>E180506 · Backhoe</b>	0.00	221,297.00	-221,297.00

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## Shire of Yalgoo Balance Sheet As of January 31, 2012

	Jan 31, 12	Jun 30, 11	\$ Change
E180508 - Car trailer	0.00	14,170.00	-14,170.00
E180509 - Workscrew dual cab ute	0.00	38,912.77	-38,912.77
E180510 - Foreman dual cab ute	0.00	39,559.68	-39,559.68
E180512 - Gardeners ute	0.00	20,818.17	-20,818.17
E180513 - Centrecare car	0.00	36,354.13	-36,354.13
E180515 - Admin vehicle	0.00	36,357.77	-36,357.77
E180516 - Computer server upgrade	0.00	12,401.21	-12,401.21
E180517 - Pump, Centrifugal 3" (Crommlins)	0.00	3,866.64	-3,866.64
<b>Total E180500 - Additions 2010-2011</b>	<b>0.00</b>	<b>1,056,598.25</b>	<b>-1,056,598.25</b>
A01562 - At Cost - Other	4,306,807.65	3,365,272.85	941,534.80
<b>Total A01562 - At Cost</b>	<b>4,537,769.99</b>	<b>4,421,871.10</b>	<b>115,898.89</b>
<b>Total A0156 - Plant &amp; Equipment</b>	<b>2,006,533.12</b>	<b>2,184,458.29</b>	<b>-177,925.17</b>
A0157 - Tools			
A01571 - Accumulated Depn - Tools	-4,573.70	-4,573.70	0.00
A01572 - At Cost	6,250.41	6,250.41	0.00
<b>Total A0157 - Tools</b>	<b>1,676.71</b>	<b>1,676.71</b>	<b>0.00</b>
<b>Total Fixed Assets</b>	<b>23,253,569.46</b>	<b>22,989,929.93</b>	<b>263,639.53</b>
<b>TOTAL ASSETS</b>	<b>26,130,602.23</b>	<b>25,442,668.69</b>	<b>687,933.54</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
L01215 - SUNDRY CREDITORS	926,903.30	635,723.79	291,179.51
<b>Total Accounts Payable</b>	<b>926,903.30</b>	<b>635,723.79</b>	<b>291,179.51</b>
<b>Other Current Liabilities</b>			
2200 - Tax Payable	-51,436.16	-183,838.64	132,402.48
L0122 - Employee Entitlements			
L01225 - Annual Leave	72,864.20	72,864.20	0.00
L01226 - LSL Liability Current	47,371.01	47,371.01	0.00
<b>Total L0122 - Employee Entitlements</b>	<b>120,235.21</b>	<b>120,235.21</b>	<b>0.00</b>
L01221 - Borrowings - Current	14,293.82	26,823.37	-12,529.55
L01222 - Accrued Interest	0.00	2,565.55	-2,565.55
L01224 - FBT Payable	6,400.00	6,399.00	1.00
L01228 - Accrued Expenses	0.00	61,448.39	-61,448.39
L01258 - FESA Liability	4,653.00	0.00	4,653.00
L01260 - Public Fuel purchase	135.69	0.00	135.69
L013 - Payroll Deductions			
2100 - Payroll Reimbursements-HCP	48.93	0.00	48.93
L0136 - Sundry Debt Repays	169.34	0.00	169.34

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## Shire of Yalgoo Balance Sheet As of January 31, 2012

	Jan 31, 12	Jun 30, 11	\$ Change
L0137 · PAYG Tax Payable	38,741.97	33,203.97	5,538.00
L0143 · PE Vehicle purchase/share	0.00	5,339.23	-5,339.23
<b>Total L013 · Payroll Deductions</b>	<b>38,960.24</b>	<b>38,543.20</b>	<b>417.04</b>
<b>L014 · Trust Liability</b>			
L01255 · BRB Levy Liability	-5.50	0.00	-5.50
L0141 · MLV, MDLs etc Payments	-15.40	-20.57	5.17
L0142 · Trust Bonds	450.00	2,559.09	-2,109.09
<b>Total L014 · Trust Liability</b>	<b>429.10</b>	<b>2,538.52</b>	<b>-2,109.42</b>
<b>Total Other Current Liabilities</b>	<b>133,670.90</b>	<b>74,714.60</b>	<b>58,956.30</b>
<b>Total Current Liabilities</b>	<b>1,060,574.20</b>	<b>710,438.39</b>	<b>350,135.81</b>
<b>Long Term Liabilities</b>			
L01230 · Provision - Employee LSL	24,807.29	24,807.29	0.00
L01710 · Loan Liability	488,601.77	488,601.77	0.00
<b>Total Long Term Liabilities</b>	<b>513,409.06</b>	<b>513,409.06</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>1,573,983.26</b>	<b>1,223,847.45</b>	<b>350,135.81</b>
<b>NET ASSETS</b>	<b>24,556,618.97</b>	<b>24,218,821.24</b>	<b>337,797.73</b>
<b>EQUITY</b>			
3000 · Opening Bal Equity	16,203,910.06	16,580,087.06	-376,177.00
3900 · *Retained Earnings	5,243,001.51	4,079,092.07	1,163,909.44
<b>L01900 · Reserved Equity</b>			
L01901 · Revaluation Reserve	1,152,104.11	1,152,104.11	0.00
L01903 · Office Equipment Reserve	20,260.66	0.00	20,260.66
L01905 · Long Service Leave Reserve	87,994.46	85,994.10	2,000.36
L01907 · Plant Reserve	212,105.02	194,928.07	17,176.95
L01909 · Yal/Ninghan Road Reserve	162,220.76	158,533.04	3,687.72
L01910 · Building Reserve	527,145.85	390,247.69	136,898.16
L01912 · Comm Amenities Maint Reserve	185,892.83	101,726.16	84,166.67
L01913 · Sport Complex Reserve Resrve	78,841.09	77,048.83	1,792.26
L01914 · HCP Reserve	50,733.57	80.06	50,653.51
L01915 · Yalgoo Morawa Road Reserve	85,195.91	58,509.08	26,686.83
L01916 · House Maintenance Reserve	37,093.19	32,906.72	4,186.47
L01917 · General Road Equity	99,379.08	72,369.85	27,009.23
L01918 · Superannuation Back-Pay Reserve	72,943.15	71,284.96	1,658.19
<b>Total L01900 · Reserved Equity</b>	<b>2,771,909.68</b>	<b>2,395,732.67</b>	<b>376,177.01</b>
<b>Net Income</b>	<b>337,797.72</b>	<b>1,163,909.44</b>	<b>-826,111.72</b>
<b>TOTAL EQUITY</b>	<b>24,556,618.97</b>	<b>24,218,821.24</b>	<b>337,797.73</b>



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## Shire of Yalgoo

### Income Statement by Nature & Type

July 1 , 2011 through to January 31 , 2011

	Jul '11 - Jan 12	YTD Budget	\$ Over Budget	Annual Budget
<b>Rev</b>				
Rates	1,343,994.58	1,316,495.00	27,499.58	1,316,495.00
Fees & Charges	103,840.96	84,511.00	19,329.96	326,670.00
<b>Grants, Subsidies and Contribut</b>				
Non Op Grants,Subsidies & Contr	1,152,250.67	308,226.00	844,024.67	683,918.00
Operat - Grants,Subsidies & Con	1,908,023.46	3,924,142.00	-2,016,118.54	5,030,882.00
<b>Total Grants, Subsidies and Contribut</b>	<b>3,060,274.13</b>	<b>4,232,368.00</b>	<b>-1,172,093.87</b>	<b>5,714,800.00</b>
Interest Earnings	45,991.60	100,500.00	-54,508.40	100,500.00
Other Revenue	68,773.88	64,181.00	4,592.88	97,100.00
Profit on Asset Disposal	0.00	19,348.00	-19,348.00	33,166.00
<b>Total Rev</b>	<b>4,622,875.15</b>	<b>5,817,403.00</b>	<b>-1,194,527.85</b>	<b>7,588,731.00</b>
<b>Exp</b>				
Employee Costs	-652,961.42	-1,407,844.00	754,882.58	-2,406,310.00
Materials & Contracts	-2,752,314.16	-1,380,481.00	-1,371,833.16	-2,282,722.00
Utilities	-49,954.53	0.00	-49,954.53	0.00
Depreciation	-682,990.50	-703,223.00	20,232.50	-1,205,489.00
Interest Expense	-14,826.36	-4,084.00	-10,742.36	-33,567.00
Insurance Expense	-174,429.15	-78,600.00	-95,829.15	-112,118.00
Other Expenses	-48,762.22	-196,793.00	148,030.78	-359,454.00
Loss on Sale of Assets	-30,227.88	-39,004.00	8,776.12	-66,863.00
<b>Alloc</b>				
Depn	0.00			
Admin	0.00			
Pdepn	5,436.95			
POC	60,329.49			
PWOH	29,932.00			
Wages	25,690.35			
<b>Total Alloc</b>	<b>121,388.79</b>			
<b>Total Exp</b>	<b>-4,285,077.43</b>	<b>-3,810,029.00</b>	<b>-475,048.43</b>	<b>-6,466,523.00</b>
Unclassified	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>337,797.72</b>	<b>2,007,374.00</b>	<b>-1,669,576.28</b>	<b>1,122,208.00</b>

#### Validity Check for Councillors

##### Management Reports (Quickbooks export)

The Following amounts must all be the same

- 337,797.72 Balance Sheet Net Income
- 337,797.72 Income Statement Nature and Type Total
- 337,797.72 Income Statement by Program Net Income
- 337,797.72 Income Statement Detail Net Income

##### Statutory Financial Report - as required by legislation

- 3,278,880.57 Operating Revenues - Other Property and Services
- 1,343,994.58 Plus amount raised from rates
- 4,622,875.15 Equals Total Revenue
- (4,285,077.43) Less expenses - Other Property and Services
- 337,797.72 Equals net operating surplus/deficit (balances to Qbooks)

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**Shire of Yalgoo**  
**Income Statement by Program**  
July 1, 2011 through to January 31, 2012

	Jul '11 - Jan 12	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>				
I03 · GENERAL PURPOSE FUNDING	2,090,211.21	3,701,236.00	-1,611,024.79	3,702,905.00
I04 · GOVERNANCE	0.00	80,000.00	-80,000.00	80,000.00
I05 · LAW ORDER & PUBLIC SAFETY	65,776.62	31,678.00	34,098.62	34,470.00
I07 · HEALTH	50,000.00	13,338.00	36,662.00	23,000.00
I09 · HOUSING	6,094.10	31,500.00	-25,405.90	54,000.00
I10 · COMMUNITY AMENITIES	13,890.81	11,732.00	2,158.81	32,320.00
I11 · RECREATION & CULTURE	11,262.82	11,315.00	-52.18	12,250.00
I12 · TRANSPORT	2,237,751.09	1,856,841.00	380,910.09	3,456,586.00
I13 · ECONOMIC SERVICES	103,727.35	25,163.00	78,564.35	99,600.00
I14 · OTHER PROPERTY & SERVICES	44,161.15	54,600.00	-10,438.85	93,600.00
<b>Total Income</b>	<b>4,622,875.15</b>	<b>5,817,403.00</b>	<b>-1,194,527.85</b>	<b>7,588,731.00</b>
<b>Expense</b>				
E03 · GENERAL PURPOSE FUNDING.	159,955.15	239,228.00	-79,272.85	286,095.00
E04 · GOVERNANCE.	183,207.00	231,431.00	-48,224.00	489,827.00
E05 · LAW ORDER & PUBLIC SAFETY.	184,341.38	97,300.00	87,041.38	153,155.00
E06 · EDUCATION & WELFARE.	161.60	5,200.00	-5,038.40	5,200.00
E07 · HEALTH.	36,961.02	48,211.00	-11,249.98	82,269.00
E09 · HOUSING.	168,410.70	110,600.00	57,810.70	216,561.00
E10 · COMMUNITY AMENITIES.	102,109.75	110,972.00	-8,862.25	181,681.00
E11 · RECREATION & CULTURE.	318,478.98	299,055.00	19,423.98	493,361.00
E12 · TRANSPORT.	2,700,365.24	2,363,921.00	336,444.24	4,052,429.00
E13 · ECONOMIC SERVICES.	167,958.03	273,523.00	-105,564.97	482,673.00
E14 · OTHER PROPERTY & SERVICES.	263,128.58	30,588.00	232,540.58	23,272.00
<b>Total Expense</b>	<b>4,285,077.43</b>	<b>3,810,029.00</b>	<b>475,048.43</b>	<b>6,466,523.00</b>
<b>Net Income</b>	<b>337,797.72</b>	<b>2,007,374.00</b>	<b>-1,669,576.28</b>	<b>1,122,208.00</b>

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## Shire of Yalgoo

### Income Statement by Program

July 1, 2011 through to January 31, 2012

	Jul '11 - Jan 12	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>				
<b>I03 - GENERAL PURPOSE FUNDING</b>				
<b>I031 - Rates</b>				
I031005 - GRV- Townsites Improved	19,264.81	19,265.00	-0.19	19,265.00
I031020 - UV - Pastoral Rates	53,763.81	52,990.00	773.81	52,990.00
I031025 - UV - Mining Leases	1,081,906.22	1,078,488.00	3,418.22	1,078,488.00
I031030 - UV - Prospecting	139,701.29	110,532.00	29,169.29	110,532.00
I031035 - UV - Exploration	-139.31			
I031040 - GRV - Minimum (Improved)	480.00	480.00	0.00	480.00
I031045 - GRV - Minimum (Vacant)	6,660.00	6,660.00	0.00	6,660.00
I031050 - UV - Minimum (General Purpose)	240.00	240.00	0.00	240.00
I031055 - UV - Minimum (Pastoral)	480.00	480.00	0.00	480.00
I031060 - UV - Minimum (Mining)	9,120.00	9,120.00	0.00	9,120.00
I031065 - UV - Minimum (Prospecting)	-117.49			
I031070 - UV - Minimum (Exploration)	21,342.74	24,240.00	-2,897.26	24,240.00
I031075 - GRV Interim Rates	0.01			
I031085 - UV - Interim (Mining)	5,854.60			
I031086 - UV Interim (Exploration)	5,437.90			
I031100 - UV - Ex-Gratia	0.00	14,000.00	-14,000.00	14,000.00
I031120 - Non Payment Penalty	2,714.51	4,000.00	-1,285.49	4,000.00
I031121 - FESA Interest	2.38			
I031130 - Account Enquiries	72.73	0.00	72.73	0.00
I031135 - Less Early Payment Incentive	0.00			
I031140 - Cost of Instalment Option	6,743.82	2,331.00	4,412.82	4,000.00
<b>Total I031 - Rates</b>	<b>1,353,528.02</b>	<b>1,322,826.00</b>	<b>30,702.02</b>	<b>1,324,495.00</b>
<b>I032 - Other GPF</b>				
I032010 - Grants Commission	480,532.10	954,262.00	-473,729.90	954,262.00
I032015 - Country Local Gov Funding	0.00	901,046.00	-901,046.00	901,046.00
I032020 - Local Road Grants	212,876.40	422,602.00	-209,725.60	422,602.00
I032030 - Interest on Invest - Muni	9,149.16	50,000.00	-40,850.84	50,000.00
I032040 - Interest on Invest - Reserves	33,396.05	50,000.00	-16,603.95	50,000.00
I032045 - Interest on Invest-Other Funds	729.48	500.00	229.48	500.00
<b>Total I032 - Other GPF</b>	<b>736,683.19</b>	<b>2,378,410.00</b>	<b>-1,641,726.81</b>	<b>2,378,410.00</b>
<b>Total I03 - GENERAL PURPOSE FUNDING</b>	<b>2,090,211.21</b>	<b>3,701,236.00</b>	<b>-1,611,024.79</b>	<b>3,702,905.00</b>
<b>I04 - GOVERNANCE</b>				
I041 - Governance - Membership	0.00	80,000.00	-80,000.00	80,000.00
<b>Total I04 - GOVERNANCE</b>	<b>0.00</b>	<b>80,000.00</b>	<b>-80,000.00</b>	<b>80,000.00</b>
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>				
<b>I051 - Fire Prevention</b>				
I051005 - Bush Fire Brig. Capital Grants	0.00	4,950.00	-4,950.00	4,950.00
I051010 - Fire Service Grants	11,227.50	7,515.00	3,712.50	10,020.00
I051015 - FESA Admin Commission	2,870.00	2,200.00	670.00	2,200.00
I051016 - Emergency Management Income	7,500.00	16,500.00	-9,000.00	16,500.00
I051020 - Fire costs reimbursement	38,922.29			

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## Shire of Yalgoo

### Income Statement by Program

July 1, 2011 through to January 31, 2012

	Jul '11 - Jan 12	YTD Budget	\$ Over Budget	Annual Budget
<b>Total I051 - Fire Prevention</b>	60,519.79	31,165.00	29,354.79	33,670.00
<b>I052 - Animal Control</b>				
I052110 - Fines & Penalties	0.00	119.00	-119.00	200.00
I052120 - Impounding Fees	0.00	100.00	-100.00	100.00
I052130 - Dog Registrations	256.83	294.00	-37.17	500.00
<b>Total I052 - Animal Control</b>	256.83	513.00	-256.17	800.00
<b>I053 - Other Law Order &amp; Public Safety</b>				
I053010 - RoadWise LG Road Safety Grant	5,000.00			
<b>Total I053 - Other Law Order &amp; Public Safety</b>	5,000.00			
<b>Total I05 - LAW ORDER &amp; PUBLIC SAFETY</b>	65,776.62	31,678.00	34,098.62	34,470.00
<b>I07 - HEALTH</b>				
<b>I074 - Admin. &amp; Inspections</b>				
I074005 - Health Inspection Fees	0.00	500.00	-500.00	1,000.00
<b>Total I074 - Admin. &amp; Inspections</b>	0.00	500.00	-500.00	1,000.00
<b>I077 - Other Health</b>				
I077005 - WACHS Lease	0.00	2,919.00	-2,919.00	5,000.00
I077010 - Reimbursements WACHS	0.00	9,919.00	-9,919.00	17,000.00
I077020 - Rural Medical Infra. Fund Grant	0.00	0.00	0.00	0.00
I077030 - Midwest Health Region	0.00	0.00	0.00	0.00
I077035 - WACHS contrib build Hlth Centre	50,000.00			
<b>Total I077 - Other Health</b>	50,000.00	12,838.00	37,162.00	22,000.00
<b>Total I07 - HEALTH</b>	50,000.00	13,338.00	36,662.00	23,000.00
<b>I09 - HOUSING</b>				
<b>I091 - Staff Housing</b>				
I091005 - Staff Housing Rental	6,094.10	5,831.00	263.10	10,000.00
I091015 - Reimbursements	0.00	25,669.00	-25,669.00	44,000.00
<b>Total I091 - Staff Housing</b>	6,094.10	31,500.00	-25,405.90	54,000.00
<b>I092 - Other Housing</b>				
I092035 - 18C Rental Shamrock	0.00	0.00	0.00	0.00
<b>Total I092 - Other Housing</b>	0.00	0.00	0.00	0.00
<b>Total I09 - HOUSING</b>	6,094.10	31,500.00	-25,405.90	54,000.00
<b>I10 - COMMUNITY AMENITIES</b>				
<b>I101 - Sanitation Other</b>				
I101005 - Household Refuse Remov. Charges	7,980.00	8,400.00	-420.00	8,400.00
I101010 - Commercial Refuse Remov Charges	2,940.00	2,520.00	420.00	2,520.00
I101011 - Waste Management Income	0.00	0.00	0.00	20,000.00
<b>Total I101 - Sanitation Other</b>	10,920.00	10,920.00	0.00	30,920.00

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## Shire of Yalgoo

### Income Statement by Program

July 1, 2011 through to January 31, 2012

	Jul '11 - Jan 12	YTD Budget	\$ Over Budget	Annual Budget
<b>I107 - Other</b>				
I107005 - Cemetery Fees	0.00	581.00	-581.00	1,000.00
I107010 - Community Bus Hire	500.00	231.00	269.00	400.00
I107015 - Community Facilities Grants	0.00			
I107301 - Sale of land	2,470.81			
<b>Total I107 - Other</b>	<b>2,970.81</b>	<b>812.00</b>	<b>2,158.81</b>	<b>1,400.00</b>
<b>Total I10 - COMMUNITY AMENITIES</b>	<b>13,890.81</b>	<b>11,732.00</b>	<b>2,158.81</b>	<b>32,320.00</b>
<b>I11 - RECREATION &amp; CULTURE</b>				
<b>I111 - Public Halls and Civic Centres</b>				
I111005 - Hall Hire	0.00	0.00	0.00	0.00
I111010 - Community Park Grant	0.00	0.00	0.00	0.00
I111021 - Yalgoo Community Hub CYC Income	8,017.04	8,000.00	17.04	8,000.00
<b>Total I111 - Public Halls and Civic Centres</b>	<b>8,017.04</b>	<b>8,000.00</b>	<b>17.04</b>	<b>8,000.00</b>
<b>I113 - Other Recreation</b>				
I111015 - CSRFF funds-waterplay	0.00	0.00	0.00	0.00
I113011 - Old Railway Station Hire	660.91	931.00	-270.09	1,600.00
I113015 - Paynes Find Complex Hire	45.45			
I113021 - Jockey club Judge Box contr	2,000.00	2,000.00	0.00	2,000.00
<b>Total I113 - Other Recreation</b>	<b>2,706.36</b>	<b>2,931.00</b>	<b>-224.64</b>	<b>3,600.00</b>
<b>I117 - Other Heritage</b>				
I117005 - Sale of History Books	25.00	90.00	-65.00	150.00
I117010 - Chapel & Museum Fees	514.42	294.00	220.42	500.00
I117030 - Heritage Grant-Anglican Church	0.00	0.00	0.00	0.00
<b>Total I117 - Other Heritage</b>	<b>539.42</b>	<b>384.00</b>	<b>155.42</b>	<b>650.00</b>
<b>Total I11 - RECREATION &amp; CULTURE</b>	<b>11,262.82</b>	<b>11,315.00</b>	<b>-52.18</b>	<b>12,250.00</b>
<b>I12 - TRANSPORT</b>				
<b>I121 - Roads &amp; Streets</b>				
I121005 - RRGF Grants 1	113,418.00	213,000.00	-99,582.00	284,000.00
I121010 - RRGF Grants 2	0.00	0.00	0.00	0.00
I121015 - MRWA Direct Grants	95,226.00	95,226.00	0.00	95,226.00
I121020 - Roads to Recovery Grants	100,000.00	0.00	100,000.00	304,692.00
I121026 - Flood Damage Recoups	1,703,411.09	1,430,324.00	273,087.09	2,451,984.00
I121035 - Black Spot Funding	19,475.00	0.00	19,475.00	62,575.00
I121040 - Contrib to Road Const - Mining	83,000.00	0.00	83,000.00	63,000.00
I121045 - Contrib to Road Mtce - Mining	63,000.00	0.00	63,000.00	63,000.00
I121046 - Contrib Road Studies - Mining	5,000.00			
I121060 - Profit on Sale of Assets	4,500.00	19,348.00	-14,848.00	33,166.00
I121130 - GLGF Regional Year 2-Part fund	0.00	0.00	0.00	0.00
<b>Total I121 - Roads &amp; Streets</b>	<b>2,187,030.09</b>	<b>1,757,898.00</b>	<b>429,132.09</b>	<b>3,357,643.00</b>

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## Shire of Yalgoo

### Income Statement by Program

July 1, 2011 through to January 31, 2012

	Jul '11 - Jan 12	YTD Budget	\$ Over Budget	Annual Budget
<b>I126 - Aerodrome</b>				
I126110 - Regional aerodrome dev. scheme	50,721.00	98,943.00	-48,222.00	98,943.00
<b>Total I126 - Aerodrome</b>	<b>50,721.00</b>	<b>98,943.00</b>	<b>-48,222.00</b>	<b>98,943.00</b>
<b>Total I12 - TRANSPORT</b>	<b>2,237,751.09</b>	<b>1,856,841.00</b>	<b>380,910.09</b>	<b>3,456,586.00</b>
<b>I13 - ECONOMIC SERVICES</b>				
<b>I131 - Rural Services</b>				
I131110 - CLGF Year 2-Regional (part)	0.00	0.00	0.00	0.00
I131200 - Commissions on Police Licensing	433.16	294.00	139.16	500.00
I131201 - NIRRA Funding	0.00	2,000.00	-2,000.00	2,000.00
I132112 - Dry Season Assistance grant	0.00	0.00	0.00	0.00
<b>Total I131 - Rural Services</b>	<b>433.16</b>	<b>2,294.00</b>	<b>-1,860.84</b>	<b>2,500.00</b>
<b>I132 - Tourism/Area Promotion</b>				
I132004 - Emu Cup funding	0.00	0.00	0.00	2,500.00
I132005 - Caravan Park Revenues	13,591.13	0.00	13,591.13	15,000.00
I132017 - Centrecare reimbursement of exp	0.00	0.00	0.00	18,000.00
I132027 - Healthy Community Mining Co Con	32,400.00	0.00	32,400.00	32,400.00
I132036 - Tourist Sales	0.00	0.00	0.00	250.00
I132111 - MWDC-town entry solar lights	0.00	0.00	0.00	0.00
<b>Total I132 - Tourism/Area Promotion</b>	<b>45,991.13</b>	<b>0.00</b>	<b>45,991.13</b>	<b>68,150.00</b>
<b>I133 - Building Control</b>				
I133005 - Building Permits	26,267.00	1,169.00	25,098.00	2,000.00
I133010 - BCITF Fees to be Remitted	0.00	100.00	-100.00	100.00
<b>Total I133 - Building Control</b>	<b>26,267.00</b>	<b>1,269.00</b>	<b>24,998.00</b>	<b>2,100.00</b>
<b>I134 - Public Utility</b>				
I134110 - MWRGS-Royalties for Regions	0.00	0.00	0.00	0.00
<b>Total I134 - Public Utility</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>I136 - Fuel Station</b>				
I136040 - Fuel Station Lease Income	9,436.06	0.00	9,436.06	5,250.00
<b>Total I136 - Fuel Station</b>	<b>9,436.06</b>	<b>0.00</b>	<b>9,436.06</b>	<b>5,250.00</b>
<b>I138 - Other Economic Development</b>				
I138110 - Mining Contribution (part)	21,600.00	21,600.00	0.00	21,600.00
<b>Total I138 - Other Economic Development</b>	<b>21,600.00</b>	<b>21,600.00</b>	<b>0.00</b>	<b>21,600.00</b>
<b>Total I13 - ECONOMIC SERVICES</b>	<b>103,727.35</b>	<b>25,163.00</b>	<b>78,564.35</b>	<b>99,600.00</b>
<b>I14 - OTHER PROPERTY &amp; SERVICES</b>				
<b>I141 - Private Works</b>				
I141005 - Private Works Charges	18,819.37	11,669.00	7,150.37	20,000.00
<b>Total I141 - Private Works</b>	<b>18,819.37</b>	<b>11,669.00</b>	<b>7,150.37</b>	<b>20,000.00</b>

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### Income Statement by Program

July 1, 2011 through to January 31, 2012

	Jul '11 - Jan 12	YTD Budget	\$ Over Budget	Annual Budget
<b>I143 - Public Works Overheads</b>				
I143005 - Depot Sale of Water	0.00	0.00	0.00	0.00
I143010 - Reimbursements	2,689.97	17,500.00	-14,810.03	30,000.00
<b>Total I143 - Public Works Overheads</b>	<b>2,689.97</b>	<b>17,500.00</b>	<b>-14,810.03</b>	<b>30,000.00</b>
<b>I144 - Plant Operation Costs</b>				
I144010 - Charges - Sale of Scrap	0.00	0.00	0.00	0.00
I144020 - Reimbursements	17,176.81	23,331.00	-6,154.19	40,000.00
<b>Total I144 - Plant Operation Costs</b>	<b>17,176.81</b>	<b>23,331.00</b>	<b>-6,154.19</b>	<b>40,000.00</b>
<b>I145 - Administration</b>				
I145010 - Reimbursements	3,958.08	581.00	3,377.08	1,000.00
I145015 - Advertising Rebates	1,235.91	1,169.00	66.91	2,000.00
I145020 - Admin Charges	261.93	294.00	-32.07	500.00
I145025 - Photocopies & Facsimiles	19.08	56.00	-36.92	100.00
I145030 - Profit on Sale of Assets	0.00			
<b>Total I145 - Administration</b>	<b>5,475.00</b>	<b>2,100.00</b>	<b>3,375.00</b>	<b>3,600.00</b>
<b>I148 - Unclassified Income</b>				
I148003 - Other Income	0.00			
<b>Total I148 - Unclassified Income</b>	<b>0.00</b>			
<b>Total I14 - OTHER PROPERTY &amp; SERVICES</b>	<b>44,161.15</b>	<b>54,600.00</b>	<b>-10,438.85</b>	<b>93,600.00</b>
<b>Total Income</b>	<b>4,622,875.15</b>	<b>5,817,403.00</b>	<b>-1,194,527.85</b>	<b>7,588,731.00</b>
<b>Expense</b>				
<b>E03 - GENERAL PURPOSE FUNDING.</b>				
<b>E031 - Rates</b>				
E031004 - Early Payment Incentive	1,000.00	1,000.00	0.00	1,000.00
E031005 - Title Searches	0.00	294.00	-294.00	500.00
E031010 - Valuation Expenses	1,328.60	1,750.00	-421.40	3,000.00
E031020 - Debt Collection Costs	0.00	2,919.00	-2,919.00	5,000.00
E031021 - Refunds	519.14	1,750.00	-1,230.86	3,000.00
E031030 - Other Expenses	946.47	175.00	771.47	300.00
E031035 - Rates write-off	0.00	581.00	-581.00	1,000.00
E031200 - Admin Allocation - Rates	58,697.11	58,149.00	548.11	99,685.00
<b>Total E031 - Rates</b>	<b>62,491.32</b>	<b>66,618.00</b>	<b>-4,126.68</b>	<b>113,485.00</b>
<b>E032 - Other</b>				
E032005 - Interest on Overdraft	0.00	450.00	-450.00	450.00
E032010 - Interest Charges ATO	0.00	100.00	-100.00	100.00
E032200 - Admin Allocation - Other GPF	97,463.83	172,060.00	-74,596.17	172,060.00
<b>Total E032 - Other</b>	<b>97,463.83</b>	<b>172,610.00</b>	<b>-75,146.17</b>	<b>172,610.00</b>
<b>Total E03 - GENERAL PURPOSE FUNDING.</b>	<b>159,955.15</b>	<b>239,228.00</b>	<b>-79,272.85</b>	<b>286,095.00</b>

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<b>E04 - GOVERNANCE.</b>				
<b>E041 - Membership</b>				
E041005 - Members Subscriptions	6,107.91	3,346.00	2,761.91	5,737.00
E041010 - President's Allowance				
E041011 - Presidents allowance	4,575.85	3,808.00	767.85	6,530.00
E041012 - Deputy Presidents allowance	735.82	370.00	365.82	1,110.00
<b>Total E041010 - President's Allowance</b>	<b>5,311.67</b>	<b>4,178.00</b>	<b>1,133.67</b>	<b>7,640.00</b>
E041015 - Members Allowances	4,000.00	10,500.00	-6,500.00	18,000.00
E041020 - Members Travelling	9,949.68	8,750.00	1,199.68	15,000.00
E041022 - Member Communication Allowance	2,007.00			
E041030 - Conference Expenses	19,216.94	17,000.00	2,216.94	20,000.00
E041035 - Training Expenses	210.00	8,442.00	-8,232.00	14,473.00
E041040 - Refreshments & Receptions	6,960.93	3,000.00	3,960.93	9,000.00
E041045 - Rates & Taxes	0.00			
E041050 - Election Expenses	605.00	12,000.00	-11,395.00	12,000.00
E041055 - Council Chambers Maintenance	308.60	1,750.00	-1,441.40	3,000.00
E041060 - Members Insurance	3,954.40	1,841.00	2,113.40	3,157.00
E041065 - Members Donations	260.00	1,169.00	-909.00	2,000.00
E041070 - Murchison Zone WALGA Exps	382.35	2,600.00	-2,217.65	2,600.00
E041075 - Members Expenses Other	2,625.42	500.00	2,125.42	1,500.00
E041090 - Forward Capital Works plan	0.00	8,333.00	-8,333.00	25,000.00
E041091 - Integrated Planning	0.00	20,000.00	-20,000.00	100,000.00
E041200 - Admin Allocation - Members	120,311.27	126,902.00	-6,590.73	248,804.00
E041298 - Depn - Membership	995.83	1,120.00	-124.17	1,916.00
<b>Total E041 - Membership</b>	<b>183,207.00</b>	<b>231,431.00</b>	<b>-48,224.00</b>	<b>489,827.00</b>
<b>Total E04 - GOVERNANCE.</b>	<b>183,207.00</b>	<b>231,431.00</b>	<b>-48,224.00</b>	<b>489,827.00</b>
<b>E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>				
<b>E051 - Fire Prevention</b>				
E051005 - Fire Prevention Expenses	42,345.11	5,292.00	37,053.11	9,074.00
E051010 - Fire Vehicles Expenses	0.00	1,813.00	-1,813.00	3,110.00
E051015 - Fire Insurance	1,102.51	786.00	316.51	786.00
E051020 - Fire Shed Expenses	2,182.21	420.00	1,762.21	722.00
E051110 - Fire breaks	372.03	1,490.00	-1,117.97	2,550.00
E051111 - Emergency Management	4,043.18	17,000.00	-12,956.82	17,500.00
E051150 - Bush Fire Expenses	81,437.78			
E051200 - Admin Allocation - Fire Control	5,689.27	16,792.00	-11,102.73	28,782.00
E051298 - Depn - Fire Control	23,004.93	22,847.00	157.93	39,162.00
<b>Total E051 - Fire Prevention</b>	<b>160,177.02</b>	<b>66,440.00</b>	<b>93,737.02</b>	<b>101,686.00</b>
<b>E052 - Animal Control</b>				
E052005 - Dog Control Expenses	253.73	1,750.00	-1,496.27	3,000.00
E052015 - Dog Range Expenses	8,366.20	10,206.00	-1,839.80	17,500.00
E052200 - Admin Allocation - Animal Contr	15,434.85	16,792.00	-1,357.15	28,782.00
E052298 - Depn. Animal Control	109.58	112.00	-2.42	187.00



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<b>Total E052 · Animal Control</b>	24,164.36	28,860.00	-4,695.64	49,469.00
<b>E053 · Other Law, Order Public Safety</b>				
E053005 · Community Safety Grant Expenses	0.00	2,000.00	-2,000.00	2,000.00
<b>Total E053 · Other Law, Order Public Safety</b>	0.00	2,000.00	-2,000.00	2,000.00
<b>Total E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>	184,341.38	97,300.00	87,041.38	153,155.00
<b>E06 · EDUCATION &amp; WELFARE.</b>				
<b>E061 · Other Education</b>				
E061005 · Telecentre Access Point	161.60	0.00	161.60	0.00
E061010 · Yalgoo Primary Sch scholarship	0.00	3,500.00	-3,500.00	3,500.00
E061030 · Choose Respect Agency Initiativ	0.00	1,000.00	-1,000.00	1,000.00
E061031 · Powerpoint Add On	0.00	700.00	-700.00	700.00
<b>Total E061 · Other Education</b>	161.60	5,200.00	-5,038.40	5,200.00
<b>Total E06 · EDUCATION &amp; WELFARE.</b>	161.60	5,200.00	-5,038.40	5,200.00
<b>E07 · HEALTH.</b>				
<b>E074 · Admin. &amp; Inspections</b>				
E074006 · EHO Consulting	8,640.71	8,169.00	471.71	14,000.00
E074010 · Water Sampling Expenses	0.00	250.00	-250.00	250.00
E074020 · Other Health Admin Expenses	0.00	250.00	-250.00	250.00
E074200 · Admin Allocation - Other Health	6,421.79	6,986.00	-564.21	11,975.00
E074298 · Depn. - Health Admin. & Inspect	401.47	399.00	2.47	683.00
E074300 · Yalgoo Group Zero Waste Expense	0.00	0.00	0.00	0.00
<b>Total E074 · Admin. &amp; Inspections</b>	15,463.97	16,054.00	-590.03	27,158.00
<b>E075 · Preventative Services</b>				
E075005 · Mosquito Control	0.00	2,919.00	-2,919.00	5,000.00
E075298 · Depn - Prev Services	109.60	196.00	-86.40	334.00
<b>Total E075 · Preventative Services</b>	109.60	3,115.00	-3,005.40	5,334.00
<b>E077 · Other Health</b>				
E077005 · Health Centre Maintenance	5,959.22	12,831.00	-6,871.78	22,000.00
E077010 · Analytical Expenses	378.55	231.00	147.55	400.00
E077015 · Ambulance Services	852.32	1,169.00	-316.68	2,000.00
E077020 · RFDS Paynes Find	0.00	154.00	-154.00	260.00
E077025 · Dental Services	0.00	294.00	-294.00	500.00
E077100 · Other Health Admin Allocation	2,760.18	3,003.00	-242.82	5,147.00
E077298 · Depn - Other Health	11,437.18	11,360.00	77.18	19,470.00
<b>Total E077 · Other Health</b>	21,387.45	29,042.00	-7,654.55	49,777.00
<b>Total E07 · HEALTH.</b>	36,961.02	48,211.00	-11,249.98	82,269.00
<b>E09 · HOUSING.</b>				
<b>E091 · Staff Housing</b>				

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<b>E091005 - Staff Housing Expenses</b>	113,732.46	66,521.00	47,211.46	114,033.00
<b>E091015 - Interest Expense Loan 51</b>	0.00	0.00	0.00	0.00
<b>E091020 - Interest Expense Loan 53</b>	5,903.10	0.00	5,903.10	12,034.00
<b>E091025 - Interest Expense Loan 55</b>	7,840.04	0.00	7,840.04	14,929.00
<b>E091100 - Admin Allocation</b>	4,562.56	4,963.00	-400.44	8,508.00
<b>E091298 - Depreciation - Staff Housing</b>	10,639.65	10,325.00	314.65	17,701.00
<b>Total E091 - Staff Housing</b>	<b>142,677.81</b>	<b>81,809.00</b>	<b>60,868.81</b>	<b>167,205.00</b>
<b>E092 - Other Housing</b>				
<b>E092105 - 18C Shamrock St expenses</b>	329.69	273.00	56.69	473.00
<b>E092110 - 18D Shamrock St expenses</b>	138.86	3,661.00	-3,522.14	6,273.00
<b>E092298 - Depn - Other Housing</b>	25,264.34	24,857.00	407.34	42,610.00
<b>Total E092 - Other Housing</b>	<b>25,732.89</b>	<b>28,791.00</b>	<b>-3,058.11</b>	<b>49,356.00</b>
<b>Total E09 - HOUSING.</b>	<b>168,410.70</b>	<b>110,600.00</b>	<b>57,810.70</b>	<b>216,561.00</b>
<b>E10 - COMMUNITY AMENITIES.</b>				
<b>E101 - Sanitation Other</b>				
<b>E101005 - Household Refuse Collection</b>	10,878.09	10,465.00	413.09	17,936.00
<b>E101010 - Refuse Site Mainten - Yalgoo</b>	17,945.11	11,669.00	6,276.11	20,000.00
<b>E101015 - Refuse Site Mainten - Paynes F</b>	0.00	5,831.00	-5,831.00	10,000.00
<b>E101020 - Commercial Refuse Collection</b>	5,885.86	2,576.00	3,309.86	4,420.00
<b>E101025 - Replacement bins</b>	0.00	581.00	-581.00	1,000.00
<b>E101200 - Admin Allocation - Sanitation</b>	6,140.26	6,678.00	-537.74	11,450.00
<b>E101201 - Waste Management Expend</b>	0.00	5,831.00	-5,831.00	10,000.00
<b>Total E101 - Sanitation Other</b>	<b>40,849.32</b>	<b>43,631.00</b>	<b>-2,781.68</b>	<b>74,806.00</b>
<b>E102 - Protection of Environment</b>				
<b>E102005 - Removal Abandoned Vehicles</b>	0.00	756.00	-756.00	1,300.00
<b>Total E102 - Protection of Environment</b>	<b>0.00</b>	<b>756.00</b>	<b>-756.00</b>	<b>1,300.00</b>
<b>E106 - T.P. &amp; Regional Devel</b>				
<b>E106005 - TP Scheme Expenses</b>	3,008.52	7,000.00	-3,991.48	7,000.00
<b>E106200 - Admin Allocation - Town Plannin</b>	4,281.03	4,655.00	-373.97	7,983.00
<b>Total E106 - T.P. &amp; Regional Devel</b>	<b>7,289.55</b>	<b>11,655.00</b>	<b>-4,365.45</b>	<b>14,983.00</b>
<b>E107 - Other</b>				
<b>E107005 - Cemetery Expenses</b>	11,831.39	2,919.00	8,912.39	5,000.00
<b>E107010 - Public Conveniences</b>	21,208.55	26,250.00	-5,041.45	45,000.00
<b>E107015 - Community Bus Expenses</b>	3,347.71	1,456.00	1,891.71	2,500.00
<b>E107021 - Vacant Land Development/Mtce</b>	1,155.22	5,000.00	-3,844.78	5,000.00
<b>E107025 - Interest Expenditure - Loan 54</b>	1,083.22	3,534.00	-2,450.78	6,054.00
<b>E107200 - Admin Allocation - Other Commun</b>	4,393.65	4,781.00	-387.35	8,193.00
<b>E107298 - Depn - Other Community Services</b>	10,951.14	10,990.00	-38.86	18,845.00
<b>Total E107 - Other</b>	<b>53,970.88</b>	<b>54,930.00</b>	<b>-959.12</b>	<b>90,592.00</b>
<b>Total E10 - COMMUNITY AMENITIES.</b>	<b>102,109.75</b>	<b>110,972.00</b>	<b>-8,862.25</b>	<b>181,681.00</b>

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<b>E11 - RECREATION &amp; CULTURE.</b>				
<b>E111 - Public Halls &amp; Civic Centres</b>				
E111005 - Yalgoo Hall Expenses	15,570.93	12,467.00	3,103.93	21,372.00
E111200 - Admin Allocation - Public Halls	18,476.57	20,097.00	-1,620.43	34,454.00
E111201 - Yalgoo Community Hub CYC Expens	5,101.05	4,669.00	432.05	8,000.00
E111298 - Depn - Public Halls	6,890.35	6,748.00	142.35	11,568.00
<b>Total E111 - Public Halls &amp; Civic Centres</b>	<b>46,038.90</b>	<b>43,981.00</b>	<b>2,057.90</b>	<b>75,394.00</b>
<b>E113 - Other Recreation</b>				
E113002 - Community Park Gibbon St	17,741.74	11,669.00	6,072.74	20,000.00
E113004 - Shamrock St Park	8,979.27	4,669.00	4,310.27	8,000.00
E113010 - Old Railway Station grounds	17,119.61	21,000.00	-3,880.39	35,995.00
E113015 - Old Railway Station building	28,572.52	10,619.00	17,953.52	18,205.00
E113020 - Paynes Find Complex Expenses	47,185.22	17,500.00	29,685.22	30,000.00
E113025 - Tennis Courts	1,721.53	273.00	1,448.53	466.00
E113030 - Yalgoo Golf Course	545.45	1,169.00	-623.55	2,000.00
E113060 - Minor Equipment	4,187.56	3,500.00	687.56	6,000.00
E113070 - Payne's Find Development projec	0.00	2,919.00	-2,919.00	5,000.00
E113090 - Water Park Mtce	10,492.49	10,500.00	-7.51	18,000.00
E113200 - Admin Allocation - Other Recrea	22,363.44	24,325.00	-1,961.56	41,702.00
E113298 - Depn - Other Recreation	36,662.81	36,113.00	549.81	61,903.00
<b>Total E113 - Other Recreation</b>	<b>195,571.64</b>	<b>144,256.00</b>	<b>51,315.64</b>	<b>247,271.00</b>
<b>E114 - TV &amp; Radio Broadcasting</b>				
E114005 - Rebroadcasting Licences	3,278.08	3,500.00	-221.92	6,000.00
E114006 - Rebroadcasting Mats/Contr	1,895.17	581.00	1,314.17	1,000.00
E114010 - Rebroadcasting Equip Mtce	117.26	2,331.00	-2,213.74	4,000.00
E114011 - Digital TV Initiative	0.00	11,669.00	-11,669.00	20,000.00
<b>Total E114 - TV &amp; Radio Broadcasting</b>	<b>5,290.51</b>	<b>18,081.00</b>	<b>-12,790.49</b>	<b>31,000.00</b>
<b>E115 - Library</b>				
E115010 - Freight & Post (Books)	371.96	581.00	-209.04	1,000.00
E115015 - Library Other Expenses	651.42	1,750.00	-1,098.58	3,000.00
E115200 - Admin Allocation - Libraries	22,138.22	24,080.00	-1,941.78	41,282.00
E115298 - Depn - Library	322.46	196.00	126.46	334.00
<b>Total E115 - Library</b>	<b>23,484.06</b>	<b>26,607.00</b>	<b>-3,122.94</b>	<b>45,616.00</b>
<b>E116 - Other Culture</b>				
E116105 - Municipal heritage Inventory	0.00	7,000.00	-7,000.00	7,000.00
E116110 - Celebration	13,013.52	20,000.00	-6,986.48	20,000.00
E116200 - Admin Allocated Other Culture	5,632.97	6,125.00	-492.03	10,504.00
<b>Total E116 - Other Culture</b>	<b>18,646.49</b>	<b>33,125.00</b>	<b>-14,478.51</b>	<b>37,504.00</b>
<b>E117 - Other Heritage</b>				
E117005 - Museum/Gaol Expenses	3,791.41	3,794.00	-2.59	6,500.00
E117010 - Chapel Expenses	1,584.91	2,331.00	-746.09	4,000.00
E117110 - Old Anglican Church	1,779.45	3,787.00	-2,007.55	6,487.00

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E117120 - Anglican Church Conserv. Plan	0.00	0.00	0.00	0.00
E117200 - Admin Alloc - Other Heritage	7,773.75	8,456.00	-682.25	14,496.00
E117298 - Depn Other Heritage	14,517.86	14,637.00	-119.14	25,093.00
<b>Total E117 - Other Heritage</b>	<b>29,447.38</b>	<b>33,005.00</b>	<b>-3,557.62</b>	<b>56,576.00</b>
<b>Total E11 - RECREATION &amp; CULTURE.</b>	<b>318,478.98</b>	<b>299,055.00</b>	<b>19,423.98</b>	<b>493,361.00</b>
<b>E12 - TRANSPORT.</b>				
<b>E122 - Road Maintenance</b>				
E122005 - Town St Maintenance	48,744.79	54,831.00	-6,086.21	94,000.00
E122010 - Footpaths/Crossover Mtce	157.08	1,281.00	-1,123.92	2,200.00
E122011 - Lighting of Streets	4,795.52	4,025.00	770.52	6,900.00
E122013 - Street Trees & Watering	1,607.30	10,031.00	-8,423.70	17,200.00
E122014 - Loss on Disposal of Assets	13,483.58	24,024.00	-10,540.42	41,182.00
<b>E122025 - Road Mtce Other Works</b>				
E025.10 - Sign Reps/Replace	10,124.46	11,669.00	-1,544.54	20,000.00
E025.11 - Street Sweeping	0.00	294.00	-294.00	500.00
E025.13 - Veg/Weed Control	-72.36	700.00	-772.36	1,200.00
<b>Total E122025 - Road Mtce Other Works</b>	<b>10,052.10</b>	<b>12,663.00</b>	<b>-2,610.90</b>	<b>21,700.00</b>
E122030 - Road Inspection After Rain	1,412.70			
E122050 - Engineering	24,611.30	7,000.00	17,611.30	12,000.00
E122054 - Cement Products	7,657.03			
E122055 - Rural Road Maintenance	481,386.20	353,969.00	127,417.20	606,800.00
E122056 - Roman Expenses	15,084.79	2,919.00	12,165.79	5,000.00
E122060 - Depot Maintenance	46,819.70	29,169.00	17,650.70	50,000.00
E122298 - Depreciation - Transport Other	401,084.04	418,824.00	-17,739.96	717,983.00
<b>E122300 - Flood Damage</b>				
E025.30 - Reinstatement	285,886.23			
E025.40 - Opening Up Flood Feb 2011	19,700.00			
E025.50 - Reinstatement Flood Feb 2011	1,320,867.60			
E122300 - Flood Damage - Other	0.00	1,430,324.00	-1,430,324.00	2,451,984.00
<b>Total E122300 - Flood Damage</b>	<b>1,626,453.83</b>	<b>1,430,324.00</b>	<b>196,129.83</b>	<b>2,451,984.00</b>
<b>Total E122 - Road Maintenance</b>	<b>2,683,349.96</b>	<b>2,349,060.00</b>	<b>334,289.96</b>	<b>4,026,949.00</b>
<b>E126 - Aerodrome</b>				
E126005 - Yalgoo Airstrip	2,123.20	3,500.00	-1,376.80	6,000.00
E126010 - Paynes Find Airstrips	9,884.37	4,669.00	5,215.37	8,000.00
E126015 - Emergency Airstrips	405.84	2,331.00	-1,925.16	4,000.00
E126200 - Admin Allocation - Aerodromes	2,647.55	2,877.00	-229.45	4,937.00
E126298 - Depn - Aerodromes	1,954.32	1,484.00	470.32	2,543.00
<b>Total E126 - Aerodrome</b>	<b>17,015.28</b>	<b>14,861.00</b>	<b>2,154.28</b>	<b>25,480.00</b>
<b>Total E12 - TRANSPORT.</b>	<b>2,700,365.24</b>	<b>2,363,921.00</b>	<b>336,444.24</b>	<b>4,052,429.00</b>
<b>E13 - ECONOMIC SERVICES.</b>				

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### Income Statement by Program

July 1, 2011 through to January 31, 2012

	Jul '11 - Jan 12	YTD Budget	\$ Over Budget	Annual Budget
<b>E131 - Rural Services</b>				
E131010 - Vermin Control - MRVC	10,860.35	11,000.00	-139.65	11,000.00
E131200 - Admin Allocated	12,279.99	13,356.00	-1,076.01	22,899.00
E131201 - NIRRA Seminar Production	0.00	2,000.00	-2,000.00	2,000.00
E131297 - Dry Season Assistance exp	0.00	0.00	0.00	0.00
E131298 - Depreciation	222.16	223.00	-0.84	378.00
<b>Total E131 - Rural Services</b>	<b>23,362.50</b>	<b>26,579.00</b>	<b>-3,216.50</b>	<b>36,277.00</b>
<b>E132 - Tourism/Area Promotion</b>				
E132005 - Caravan Park Expenditure	77,975.03	47,250.00	30,725.03	81,000.00
E132007 - Tourism Promotion	14,314.74	23,331.00	-9,016.26	40,000.00
E132008 - Tourism Signage	3,979.02	2,919.00	1,060.02	5,000.00
E132009 - Town Entry Statements (Mtce)	2,429.70	1,169.00	1,260.70	2,000.00
E132010 - Website Development Expenses	0.00	700.00	-700.00	1,200.00
E132015 - Insurance	0.00	392.00	-392.00	673.00
E132019 - HCP Vehicle YA800	1,150.86	2,331.00	-1,180.14	4,000.00
E132020 - HCP Office Maintenance	0.00	0.00	0.00	0.00
E132021 - HCP Office Materials & Contract	990.20	581.00	409.20	1,000.00
E132022 - HCP Office Equipment	272.73	294.00	-21.27	500.00
E132025 - Centrecare support	0.00	30,569.00	-30,569.00	52,400.00
E132026 - Emu Cup event	0.00	2,919.00	-2,919.00	5,000.00
E132200 - Admin Allocated - Tourism	14,758.69	16,051.00	-1,292.31	27,521.00
E132298 - Depn - Tourism	13,863.57	13,601.00	262.57	23,311.00
<b>Total E132 - Tourism/Area Promotion</b>	<b>129,734.54</b>	<b>142,107.00</b>	<b>-12,372.46</b>	<b>243,605.00</b>
<b>E133 - Building Control</b>				
E133005 - Building Control Expenses	0.00	175.00	-175.00	300.00
E133010 - EHO Consulting Costs	3,322.14	8,169.00	-4,846.86	14,000.00
E133200 - Admin Allocated Building Contro	3,943.21	4,291.00	-347.79	7,353.00
<b>Total E133 - Building Control</b>	<b>7,265.35</b>	<b>12,635.00</b>	<b>-5,369.65</b>	<b>21,653.00</b>
<b>E134 - Public Utility</b>				
E134005 - P/Find Water Supply Expenses	0.00	294.00	-294.00	500.00
E134300 - Yalgoo Street Lights	0.00			
<b>Total E134 - Public Utility</b>	<b>0.00</b>	<b>294.00</b>	<b>-294.00</b>	<b>500.00</b>
<b>E136 - Fuel Station</b>				
E136015 - Licences/Permits	638.00	294.00	344.00	500.00
E136030 - Other Expenses	1,474.43	4,081.00	-2,606.57	7,000.00
E136298 - Depn Fuel Station	5,483.21	6,733.00	-1,249.79	11,538.00
<b>Total E136 - Fuel Station</b>	<b>7,595.64</b>	<b>11,108.00</b>	<b>-3,512.36</b>	<b>19,038.00</b>
<b>E138 - Other Economic Development</b>				
E138110 - Economic Development Contract	0.00	50,000.00	-50,000.00	100,000.00
E138120 - Economic Development Initiative	0.00	30,800.00	-30,800.00	61,600.00
<b>Total E138 - Other Economic Development</b>	<b>0.00</b>	<b>80,800.00</b>	<b>-80,800.00</b>	<b>161,600.00</b>

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### Income Statement by Program

July 1, 2011 through to January 31, 2012

	Jul '11 - Jan 12	YTD Budget	\$ Over Budget	Annual Budget
<b>Total E13 - ECONOMIC SERVICES.</b>	167,958.03	273,523.00	-105,564.97	482,673.00
<b>E14 - OTHER PROPERTY &amp; SERVICES.</b>				
<b>E141 - Private Works</b>				
E141005 - Private Works Expenses	18,370.14	11,669.00	6,701.14	20,000.00
<b>Total E141 - Private Works</b>	18,370.14	11,669.00	6,701.14	20,000.00
<b>E143 - Works Overheads</b>				
E143005 - Engineering Supervision Costs	84,274.18	94,157.00	-9,882.82	161,417.00
E143010 - Sick Leave	9,274.68	14,665.00	-5,390.32	25,144.00
E143011 - Light Duties/Rehab	29,287.71			
E143015 - Annual Leave	38,036.16	29,337.00	8,699.16	50,288.00
E143020 - Public Holidays	8,813.75	14,665.00	-5,851.25	25,144.00
E143030 - Accrued Leave Expenses	0.00	0.00	0.00	0.00
E143035 - Superannuation	31,099.93	41,496.00	-10,396.07	71,141.00
E143039 - ETP	5,063.40			
E143040 - Wages Allowances	14,687.85	55,622.00	-40,934.15	95,353.00
E143041 - Backpay	20,212.45			
E143042 - Stand down time/wet weather	0.00	0.00	0.00	0.00
E143050 - Staff Training	13,283.00	24,073.00	-10,790.00	41,272.00
E143055 - Protective Clothing	4,811.73	3,500.00	1,311.73	6,000.00
E143060 - Travel & Accommodation	11,139.91	2,919.00	8,220.91	5,000.00
E143065 - Depot Mtce Expenses	2,884.42			
E143075 - Foreman's Vehicle Expenses	5,609.88	7,000.00	-1,390.12	12,000.00
E143078 - OH & S	890.75	5,831.00	-4,940.25	10,000.00
E143085 - Tools Replaced	1,666.44	581.00	1,085.44	1,000.00
E143095 - Traffic Management Signs	0.00	4,081.00	-4,081.00	7,000.00
E143100 - Insurance on Works	8,118.79	7,756.00	362.79	13,297.00
E143101 - Satellite phones	2,475.10	1,750.00	725.10	3,000.00
E143102 - Recruitment expenses/relocation	4,993.93	10,000.00	-5,006.07	10,000.00
E143103 - Drug and Alcohol testing	0.00	1,456.00	-1,456.00	2,500.00
E143110 - Works Workers Compen. Insurance	19,344.34	18,000.00	1,344.34	18,000.00
E143111 - Works General Insurance	0.00	12,900.00	-12,900.00	12,900.00
E143200 - Admin Allocated	115,534.63	125,677.00	-10,142.37	215,442.00
E143299 - LESS PWOH ALLOCATED-PROJECTS	-316,950.08	-456,533.00	139,582.92	-782,625.00
<b>Total E143 - Works Overheads</b>	114,552.95	18,933.00	95,619.95	3,273.00
<b>E144 - Plant Cost Overheads</b>				
E144005 - Fuel & Oil	74,614.89	105,000.00	-30,385.11	180,000.00
E144010 - Tyres & Tubes	68,585.82	14,581.00	54,004.82	25,000.00
E144015 - Parts & Repairs	167,085.18	110,831.00	56,254.18	190,000.00
E144020 - Repair Wages	9,691.13	17,500.00	-7,808.87	30,000.00
E144025 - Insurance (Reg/Ins)	63,304.99	36,925.00	26,379.99	63,305.00
E144035 - Other POC Expenses	610.39			
E144040 - Blades & Tynes	3,027.16	8,750.00	-5,722.84	15,000.00
E144045 - Licensing (Reg/Ins)	794.98	0.00	794.98	0.00
E144050 - Survey and Microcom Equipment	7,055.60	1,456.00	5,599.60	2,500.00

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### Income Statement by Program

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	Jul '11 - Jan 12	YTD Budget	\$ Over Budget	Annual Budget
E144052 · Workshop consumables	18,734.07	11,669.00	7,065.07	20,000.00
E144053 · Replacement tools	1,271.22	3,500.00	-2,228.78	6,000.00
E144200 · Admin Alloc - POC	11,605.48	12,621.00	-1,015.52	21,640.00
E144298 · Plant Depreciation	99,144.55	101,521.00	-2,376.45	174,040.00
E144299 · LESS POC ALLOCATED-PROJECTS	-394,681.35	-424,368.00	29,686.65	-727,485.00
<b>Total E144 · Plant Cost Overheads</b>	<b>130,844.11</b>	<b>-14.00</b>	<b>130,858.11</b>	<b>0.00</b>
<b>E145 · Administration</b>				
E145005 · Salaries & Wages	229,757.14	281,652.00	-51,894.86	482,833.00
E145008 · Backpay	7,216.10			
E145010 · Superannuation	30,997.10	32,186.00	-1,188.90	55,172.00
E145015 · Staff Amenities	1,399.09	1,169.00	230.09	2,000.00
E145020 · Staff Uniforms	400.45	4,669.00	-4,268.55	8,000.00
E145025 · Recruitment Expenses	13,248.81	10,500.00	2,748.81	18,000.00
E145026 · Admin Relocation Expenses	2,437.96	8,750.00	-6,312.04	15,000.00
E145027 · Drug and alcohol testing	0.00	378.00	-378.00	650.00
E145030 · Staff Training	10,914.54	16,331.00	-5,416.46	28,000.00
E145035 · Advertising	2,359.48	8,750.00	-6,390.52	15,000.00
E145040 · Postage and Freight	1,897.35	700.00	1,197.35	1,200.00
E145045 · Printing & Stationery	4,883.02	8,750.00	-3,866.98	15,000.00
E145050 · Subscriptions	3,671.91	6,419.00	-2,747.09	11,000.00
E145055 · Computer Mtce/Support	15,000.92	12,831.00	2,169.92	22,000.00
E145060 · Office Equip Mtce	5,107.98	7,700.00	-2,592.02	13,200.00
E145065 · Travel & Accommodation	1,644.88	4,669.00	-3,024.12	8,000.00
E145070 · Conference Expenses	4,074.76	3,794.00	280.76	6,500.00
E145075 · Vehicle Expenses- YA 0	4,091.91	4,375.00	-283.09	7,500.00
E145076 · Admin VRE (FBT)	12,800.00	14,931.00	-2,131.00	25,600.00
E145080 · Audit Fees	13,679.17	16,000.00	-2,320.83	16,000.00
E145085 · Consultancy	24,923.35	26,250.00	-1,326.65	45,000.00
E145086 · Accounting Service	59,840.91	43,750.00	16,090.91	75,000.00
E145090 · Legal Expenses	421.40	4,669.00	-4,247.60	8,000.00
E145095 · Administration Building Mtce	11,457.16	16,919.00	-5,461.84	29,000.00
E145096 · Human Resource Management	5,500.00	5,831.00	-331.00	10,000.00
E145097 · OH & S Admin	0.00	2,919.00	-2,919.00	5,000.00
E145105 · Electricity	3,257.04	5,250.00	-1,992.96	9,000.00
E145110 · Telephone-Internet	14,671.33	10,500.00	4,171.33	18,000.00
E145115 · Insurance	33,233.01	30,000.00	3,233.01	30,000.00
E145120 · Bank Charges	2,820.33	1,869.00	951.33	3,200.00
E145125 · Loss on Sale of Assets	16,744.30	14,980.00	1,764.30	25,681.00
E145130 · Expenses Other	1,552.69	1,169.00	383.69	2,000.00
E145140 · Cash Rounding Account	-0.01	0.00	-0.01	0.00
E145145 · Water	1,725.00	294.00	1,431.00	500.00
E145146 · Admin Vehicle	1,649.77	2,044.00	-394.23	3,500.00
E145298 · Depn - Administration General	19,931.45	20,937.00	-1,005.55	35,890.00
E145300 · LESS ADMIN ALLOCATED-PROGRAMS	-563,310.30	-631,935.00	68,624.70	-1,050,427.00
<b>Total E145 · Administration</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1.00</b>
<b>E146 · Salaries Control</b>				

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<b>E146010 · Gross Total Salaries and Wages</b>	558,393.58	672,504.00	-114,110.42	1,152,863.00
<b>E146020 · Reimb.- Workers Comp.</b>	2,641.77	0.00	2,641.77	0.00
<b>E146200 · LESS SALS/WAGES ALLOCATED</b>	-561,034.61	-672,504.00	111,469.39	-1,152,863.00
<b>Total E146 · Salaries Control</b>	0.74	0.00	0.74	0.00
<b>E147 · Unclassified Items</b>				
<b>E147110 · Pay super on overtime 2003-08</b>	0.00	101,521.00	-101,521.00	174,040.00
<b>E147900 · Suspense</b>	-639.36	-101,521.00	100,881.64	-174,040.00
<b>Total E147 · Unclassified Items</b>	-639.36	0.00	-639.36	0.00
<b>Total E14 · OTHER PROPERTY &amp; SERVICES.</b>	263,128.58	30,588.00	232,540.58	23,272.00
<b>Total Expense</b>	4,285,077.43	3,810,029.00	475,048.43	6,466,523.00
<b>Net Income</b>	<b>337,797.72</b>	<b>2,007,374.00</b>	<b>-1,669,576.28</b>	<b>1,122,208.00</b>



**Shire of Yalgoo investment register as at 31 January 2012**

<b>Fund</b>	<b>Institution</b>	<b>Invested</b>	<b>Due</b>	<b>Interest Rate %</b>	<b>Amount Due</b>
Municipal	NAB	varying		Up to 2.40	
Reserve	NAB	431,587	25/04/2012	5.86%	444,268
Reserve	Suncorp	1,188,218	29/06/2012	5.87%	1,219,641
		<b>1,619,806</b>			

<b>2011-2012</b>	<b>Jul-11</b>	<b>Aug-11</b>	<b>Sep-11</b>	<b>Oct-11</b>	<b>Nov-11</b>	<b>Dec-11</b>	<b>Jan-12</b>	<b>Feb-12</b>	<b>Mar-12</b>	<b>Apr-12</b>	<b>May-12</b>	<b>Jun-12</b>
Bal c/f	\$ 27,786	\$ 20,110	\$ 1,385,713	\$ 433,398	\$ 303,816	\$ 229,028	\$ 199,217	\$ 113,529	\$ 113,529	\$ 113,529	\$ 113,529	\$ 113,529
Rates raised		\$ 1,346,315										
Adjustments	\$ 36	\$ 55,074	-\$ 25,295	\$ 3,718	\$ 3,269	\$ 552	-\$ 1,944					
<b>Total Rates</b>	<b>\$ 27,822</b>	<b>\$ 1,421,499</b>	<b>\$ 1,360,418</b>	<b>\$ 437,116</b>	<b>\$ 307,085</b>	<b>\$ 229,580</b>	<b>\$ 197,273</b>	<b>\$ 113,529</b>	<b>\$ 113,529</b>	<b>\$ 113,529</b>	<b>\$ 113,529</b>	<b>\$ 113,529</b>
Received	\$ 7,712	\$ 35,786	\$ 927,020	\$ 133,301	\$ 78,056	\$ 30,364	\$ 83,744					
<b>Balance outstanding</b>	<b>\$ 20,110</b>	<b>\$ 1,385,713</b>	<b>\$ 433,398</b>	<b>\$ 303,816</b>	<b>\$ 229,028</b>	<b>\$ 199,217</b>	<b>\$ 113,529</b>	<b>\$ 113,529</b>	<b>\$ 113,529</b>	<b>\$ 113,529</b>	<b>\$ 113,529</b>	<b>\$ 113,529</b>
Percentage outstanding		98.3%	30.7%	21.6%	16.2%	14.1%	8.1%	8.1%	8.1%	8.1%	8.1%	8.1%

<b>2010-2011</b>	<b>Jul-10</b>	<b>Aug-10</b>	<b>Sep-10</b>	<b>Oct-10</b>	<b>Nov-10</b>	<b>Dec-10</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>	<b>Apr-11</b>	<b>May-11</b>	<b>Jun-11</b>
Bal c/f	\$ 28,328	\$ 27,210	\$ 1,133,635	\$ 463,466	\$ 277,960	\$ 209,455	\$ 218,185	\$ 176,159	\$ 134,875	\$ 58,519	\$ 42,639	\$ 33,890
Rates raised		\$ 1,104,778										
Adjustments	\$ 5	\$ 23,557	\$ 989	\$ 1,118	\$ 10,668	\$ 16,185	\$ 10,681	\$ 4,333	-\$ 842	-\$ 4,308	\$ 4,528	\$ 4,324
<b>Total Rates</b>	<b>\$ 28,333</b>	<b>\$ 1,155,545</b>	<b>\$ 1,134,623</b>	<b>\$ 464,584</b>	<b>\$ 288,628</b>	<b>\$ 225,639</b>	<b>\$ 228,866</b>	<b>\$ 180,492</b>	<b>\$ 134,033</b>	<b>\$ 54,211</b>	<b>\$ 47,167</b>	<b>\$ 38,214</b>
Received	\$ 1,123	\$ 21,910	\$ 671,158	\$ 186,624	\$ 79,173	\$ 7,454	\$ 52,707	\$ 45,617	\$ 75,515	\$ 11,572	\$ 13,277	\$ 10,427
<b>Balance outstanding</b>	<b>\$ 27,210</b>	<b>\$ 1,133,635</b>	<b>\$ 463,466</b>	<b>\$ 277,960</b>	<b>\$ 209,455</b>	<b>\$ 218,185</b>	<b>\$ 176,159</b>	<b>\$ 134,875</b>	<b>\$ 58,519</b>	<b>\$ 42,639</b>	<b>\$ 33,890</b>	<b>\$ 27,786</b>
Percentage outstanding		94.1%	38.5%	23.1%	17.4%	18.1%	14.6%	11.2%	4.9%	3.5%	2.8%	2.3%

<b>2009-2010</b>	<b>Jul-09</b>	<b>Aug-09</b>	<b>Sep-09</b>	<b>Oct-09</b>	<b>Nov-09</b>	<b>Dec-09</b>	<b>Jan-10</b>	<b>Feb-10</b>	<b>Mar-10</b>	<b>Apr-10</b>	<b>May-10</b>	<b>Jun-10</b>
Bal c/f	\$ 71,343	\$ 51,820	\$ 1,045,685	\$ 923,275	\$ 389,631	\$ 328,716	\$ 205,123	\$ 182,903	\$ 135,967	\$ 109,294	\$ 99,427	\$ 31,659
Rates raised		\$ 1,018,940										
Adjustments	-\$ 335	-\$ 1,247	\$ 49	\$ 11,719	\$ 1,890	\$ 1,576	\$ 1,495	\$ 3,934	\$ 1,912	\$ 17,787	\$ 918	\$ 905
<b>Total Rates</b>	<b>\$ 71,007</b>	<b>\$ 1,069,513</b>	<b>\$ 1,045,733</b>	<b>\$ 934,994</b>	<b>\$ 391,521</b>	<b>\$ 330,291</b>	<b>\$ 206,618</b>	<b>\$ 186,837</b>	<b>\$ 137,879</b>	<b>\$ 127,081</b>	<b>\$ 100,346</b>	<b>\$ 32,564</b>
Received	\$ 19,187	\$ 23,828	\$ 122,458	\$ 545,363	\$ 62,805	\$ 125,168	\$ 23,715	\$ 50,870	\$ 28,584	\$ 27,654	\$ 68,687	\$ 4,236
<b>Balance outstanding</b>	<b>\$ 51,820</b>	<b>\$ 1,045,685</b>	<b>\$ 923,275</b>	<b>\$ 389,631</b>	<b>\$ 328,716</b>	<b>\$ 205,123</b>	<b>\$ 182,903</b>	<b>\$ 135,967</b>	<b>\$ 109,294</b>	<b>\$ 99,427</b>	<b>\$ 31,659</b>	<b>\$ 28,328</b>
Percentage outstanding		92.5%	81.6%	34.5%	29.1%	18.1%	16.2%	12.0%	9.7%	8.8%	2.8%	2.5%

## Shire of Yalgoo Schedule of Payments, January 2012

The following schedule of accounts has been paid under delegation, by the Chief Executive Officer from the 1st to 31st January 2012. Direct Transactions totalling \$ 243,299.66 submitted to each member of the Council on Friday 16th February 2012 have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

Signed Chief Executive Officer Sharon Daishe

Date	Num	Name	Memo	Municipal	Other
12/01/2012		Payroll	PE 12/01/2012	30,343.38	
12/01/2012	1701121		NAB Connect Fee Access and Usage	49.19	
16012012	1501123		SOY Trust Fund Judi Hill Housing Bond deducted from payroll	300.00	
17012012		Clarkes Washing Machine Repairs	Repair caravan park machine	407.00	
17012012		Delron Cleaning Geraldton	Cleaning Services	3,005.20	
17012012		FESA	ESL Qtrly pmt	3,399.00	
17012012		Geraldton AG Services	Trailer Fittings	246.00	
17012012		Geraldton Toyota	Vehicle repairs	371.89	
17012012		Greenfield Technical Services	Engineering Consultancy	2,480.50	
17012012		J Tagz	J Tagz incorrect bank account SOY to repay	269.50	
17012012		K9 Electrical	Security Alarm Monitoring	241.13	
17012012		M & B Sales Pty Ltd	Doors 48 Gibbons St	3,478.20	
17012012		McSporrans, AR	Reimbursement	28.90	
17012012		Midwest Pest Management	Pest Control	3,190.00	
17012012		Murchison Mechanical Services	Vehicle Inspection	180.00	
17012012		Novus Autoglass Repairs & Replacement	Windscreen replacement	423.50	
17012012		Sun City Print	Stamps	126.00	
17012012		The Shed Company WA Pty Ltd	Paynes Find Shed	4,430.00	
17012012		Torrens King Consulting	Telephone Reimbursement	78.18	
17012012		WA Local Government Association	Advertising	10,978.42	
17012012		Wicked Prints	Shirts	176.00	
17012012	Debit	Horizon Power	Electricity	140.88	
17012012	Debit	Telstra Corporation Ltd	Telephone	4,522.59	
17012012	Debit	Horizon Power	Electricity	781.78	
17012012	Debit	Telstra Corporation Ltd	Telephone	39.00	
17012012	Debit	Telstra Corporation Ltd	Telephone	79.90	
17012012	Debit	Pivotel Satellite Pty Limited	Telephone	602.59	
17012012		Canine Control	Ranger Service	1,697.86	
17012012		The Cool Guys(WA) Pty Ltd	Air Conditioner Repairs	7,999.99	
17012012		Geraldton Fuel Company	Fuel	44,239.55	
18012012	Online	Shire of Yalgoo Trust Fund.	Tfr House Bond J Hill deducted payroll 3 x \$100	300.00	
20012012	Debit	Commander Australia Limited	Service Contract	38.79	
20012012		Australian Golden Outback	Advertising	1,675.00	
20012012		Battery Mart	Battery	611.60	
20012012		Geraldton Fuel Company	Fuel	35,000.00	
20012012		Greenfield Technical Services	Engineering Advice	4,529.25	
20012012		J Tagz	J Tagz incorrect account no, resubmitted 20/1/12	269.50	
20012012		Landgate	Property Information	58.00	
20012012		Local Government Managers Aust	Training	430.00	
20012012		M & B Sales Pty Ltd	Consumables - 48 Gibbons St	130.68	
20012012		Miles Glass & Fly Screens	Shower Screens	1,771.00	
20012012		Murchison Club Hotel	Accommodation	157.00	
20012012		Murchison Mail & Freight Services	Freight	983.85	
20012012		N L D Transport	Freight	953.48	
20012012		Purcher International Pty Ltd	Vehicle Repairs	862.34	

Shire of Yalgoo Schedule of Payments, January 2012

The following schedule of accounts has been paid under delegation, by the Chief Executive Officer from the 1st to 31st January 2012. Direct Transactions totalling \$ 243,299.66 submitted to each member of the Council on Friday 16th February 2012 have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

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17/01/2012		Geraldton AG Services	Trailer Fittings	246.00	
17/01/2012		Geraldton Toyota	Vehicle repairs	371.89	
17/01/2012		Greenfield Technical Services	Engineering Consultancy	2,480.50	

**SHIRE OF YALGOO**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

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**SHIRE OF YALGOO**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

	NOTE	29-Feb 2012 Actual \$	29-Feb 2012 Y-T-D Budget \$	2011/2012 Annual Budget \$	Variances Budget to Actual Y-T-D %
<b><u>Operating</u></b>					
<b>Revenues</b>					
	1,2				
Governance		0	80,000	80,000	(100.00%)
General Purpose Funding		1,082,184	2,384,741	2,386,410	(54.62%)
Law, Order, Public Safety		81,855	31,678	34,470	158.40%
Health		50,000	15,172	23,000	229.55%
Housing		6,857	36,000	54,000	(80.95%)
Community Amenities		13,891	11,848	32,320	17.24%
Recreation and Culture		21,263	11,502	12,250	84.86%
Transport		2,817,026	2,063,937	3,456,586	36.49%
Economic Services		104,015	25,372	99,600	309.96%
Other Property and Services		111,704	62,400	93,600	79.01%
		<u>4,288,795</u>	<u>4,722,650</u>	<u>6,272,236</u>	
<b>Expenses</b>					
	1,2				
Governance		(198,374)	(247,452)	(489,827)	(19.83%)
General Purpose Funding		(192,572)	(248,602)	(286,095)	(22.54%)
Law, Order, Public Safety		(195,062)	(108,369)	(153,155)	80.00%
Health		(41,009)	(55,026)	(82,269)	(25.47%)
Education and Welfare		(162)	(5,200)	(5,200)	(96.88%)
Housing		(191,772)	(126,401)	(216,560)	51.72%
Community Amenities		(108,133)	(125,111)	(181,681)	(13.57%)
Recreation & Culture		(350,356)	(337,917)	(493,361)	3.68%
Transport		(3,070,679)	(2,701,625)	(4,052,428)	13.66%
Economic Services		(181,081)	(309,196)	(482,673)	(41.43%)
Other Property and Services		(233,848)	(29,117)	(23,272)	703.13%
		<u>(4,763,048)</u>	<u>(4,294,016)</u>	<u>(6,466,521)</u>	
<b><u>Adjustments for Non-Cash</u></b>					
<b><u>(Revenue) and Expenditure</u></b>					
(Profit)/Loss on Asset Disposals	4	(27,772)	22,464	33,697	(223.63%)
Depreciation on Assets		776,978	803,678	1,205,489	(3.32%)
Adjust Provisions and Accruals		(75,431)	0	0	100.00%
<b><u>Capital Revenue and (Expenditure)</u></b>					
Purchase Land and Buildings	3	(514,669)	(735,007)	(1,102,510)	(29.98%)
Purchase Infrastructure Assets - Roads	3	(333,315)	(548,563)	(822,844)	(39.24%)
Purchase Infrastructure Assets - Other	3	(88,356)	(370,322)	(555,483)	(76.14%)
Purchase Plant and Equipment	3	(409,637)	(420,733)	(631,100)	(2.64%)
Purchase Furniture and Equipment	3	(6,597)	(3,667)	(5,500)	79.92%
Proceeds from Disposal of Assets	4	119,818	114,000	171,000	5.10%
Repayment of Debentures	5	(12,530)	(17,683)	(26,524)	(29.14%)
Transfers to Reserves (Restricted Assets)	6	(761,713)	(750,527)	(1,125,790)	1.49%
Transfers from Reserves (Restricted Assets)	6	385,537	487,542	731,313	(20.92%)
ADD Net Current Assets July 1 B/Fwd	7	648,295	1,006,042	1,006,042	(35.56%)
LESS Net Current Assets Year to Date	7	572,818	1,332,354	0	(57.01%)
<b>Amount Raised from Rates</b>	8	<u>(1,346,463)</u>	<u>(1,316,495)</u>	<u>(1,316,495)</u>	

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

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

**(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Inventories**

***General***

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

***Land Held for Resale***

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Municipality includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	35 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 10 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	41 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	23 years
gravel sheet	23 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	14 years
unformed roads	not depreciated
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

**(k) Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(m) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**(n) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

***Borrowing Costs***

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(o) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Current and Non-Current Classification**

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

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

## **2. STATEMENT OF OBJECTIVE**

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

### **GOVERNANCE**

Administration and operation facilities and services to the members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern other specific functions/activities of the Shire are also recorded here.

### **GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

### **LAW, ORDER, PUBLIC SAFETY**

Supervision of various by-laws, fire prevention, emergency services and animal control.

### **HEALTH**

Food quality, pest control and immunisation services.

### **EDUCATION AND WELFARE**

Telecentre Access Point Service.

### **HOUSING**

Provision and maintenance of staff, rental and Joint Venture Housing.

### **COMMUNITY AMENITIES**

Rubbish collection services, operation of tips, noise control, litter control, administration of the town planning scheme, strategic planning, maintenance of the cemetery, public conveniences and town storm water drainage.

### **RECREATION AND CULTURE**

Maintenance of halls, recreation centres and various reserves, operation of libraries, maintenance of cultural heritage assets and TV/radio retransmission services.

### **TRANSPORT**

Construction and maintenance of streets, roads, footpaths, drainage works, lighting of streets, maintenance of the depot and airstrips.

### **ECONOMIC SERVICES**

Regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.

### **OTHER PROPERTY & SERVICES**

Private works operations, plant repairs and operation costs.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

	<b>29-Feb 2012 Actual \$</b>	<b>2011/2012 Annual Budget \$</b>
<b>3. ACQUISITION OF ASSETS</b>		
The following assets have been acquired during the period under review:		
<b><u>By Program</u></b>		
<b>Law, Order, Public Safety</b>		
Dog Pound	IO 0	3,000
Security Lighting	IO 0	20,000
PF Fire Appliance Bay Facility	LB 4,027	0
Yalgoo Fireshed Apron	LB 4,988	0
<b>Housing</b>		
48 Gibbons Street	LB 400,223	324,300
74 Weekes Street	LB 1,452	343,741
1 Stanley Street (refurb)	LB 0	40,000
16 Shamrock Stret (refurb)	LB 0	30,000
16 Shamrock Street (shed)	LB 0	20,000
<b>Community Amenities</b>		
Sewage Upgrade Project	IO 0	52,000
Water Wise Reticulation Project	IO 2,566	57,546
Cemetery Gazebo Niche Wall etc	IO 3,532	30,000
Water Play Park	IO 516	0
Recycling Waste Management	IO 0	30,000
<b>Recreation and Culture</b>		
Yalgoo Hall (RLCIP and CLGIF)	LB 89,003	129,469
Tank Payne's Find Community Centre	FE 1,777	5,500
Yalgoo Covered Sports Facility	LB 0	148,000
Pedestrian Maze & Signage	IO 0	5,000
Yalgoo Race Course Fencing	IO 1,327	5,000
Community Park	IO 0	60,000
Hall Refurbishment	LB 8,548	0
Yalgoo Library Furniture	FE 4,820	0
Refurbish Parks & Gardens Depot	IO 937	35,000
<b>Transport</b>		
YA-NI Repair & Reseal	IR 115,869	425,000
Black Spot-Sandstone	IR 30,905	34,032
Black Spot- Maranalgo	IR 40,998	39,000
Black Spot-YA-NI (carryover)	IR 20,812	20,812
YA-MO Reform up to 30km	IR 124,731	304,000
GPS/RAMM Camera Equip	PE 1,520	10,000
Concrete Truck & batching	PE 61,559	80,000
Universal Loader (Bobcat)	PE 57,350	70,000
Flat Drum Roller	PE 165,930	170,000
Garden Tractor	PE 25,230	25,000
Dolly	PE 0	25,000
Works Ute	PE 37,183	38,000
Foreman's Ute (2 changeover)	PE 39,691	76,000
Gardener's Ute	PE 0	25,000
Sundry Small Plant	PE 9,138	15,000
Satelite Phones x 5	PE 10,672	14,250
Yalgoo RADs (carryover)	IO 17,700	17,700
PF RADs (carryover)	IO 18,237	18,237

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

<b>3. ACQUISITION OF ASSETS (Continued)</b>		<b>29-Feb 2012 Actual \$</b>	<b>2011/2012 Annual Budget \$</b>
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Economic Services</b>			
Caravan Park Office/Residence	LB	4,698	32,000
Town Entry Statement Solar Lights	IO	0	15,000
Payne's Find Beautification	IO	3,099	41,000
Yalgoo Lookout	IO	7,194	6,000
Caravan Park Redevelopment	IO	350	135,000
Caravan Park Electrical	IO	32,553	0
<b>Other Property and Services</b>			
Replace Workshop Depot	LB	1,730	10,000
CEO Vehicle	PE	0	75,000
Admin Building Garden Refurbishment	IO	345	25,000
Admin Offices	LB	0	25,000
Aircon Server/ Storeroom	PE	1,364	2,000
Satellite Phone	PE	0	2,850
Binder	PE	0	2,000
Printer	PE	0	1,000
		<u><u>1,352,574</u></u>	<u><u>3,117,437</u></u>

**By Class**

Land and Buildings	LB	514,669	1,102,510
Infrastructure Assets - Roads	IR	333,315	822,844
Infrastructure Assets - Other	IO	88,356	555,483
Plant and Equipment	PE	409,637	631,100
Furniture and Equipment	FE	6,597	5,500
		<u><u>1,352,574</u></u>	<u><u>3,117,437</u></u>

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

**4. DISPOSALS OF ASSETS**

The following assets have been disposed of during the period under review:

<b><u>By Program</u></b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>29-Feb 2012 Actual \$</b>	<b>29-Feb 2012 Actual \$</b>	<b>29-Feb 2012 Actual \$</b>
<b>Transport</b>			
Holden Colorado 4x4 - YA899	34,786	25,909	(8,877)
Holden Colorado 4x4 - YA827	33,322	25,455	(7,867)
Holden Colorado 4x4 - YA436	23,938	10,454	(13,484)
Bonag Roller	0	58,000	58,000
	<b>92,046</b>	<b>119,818</b>	<b>27,772</b>

<b><u>By Class</u></b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>29-Feb 2012 Actual \$</b>	<b>29-Feb 2012 Actual \$</b>	<b>29-Feb 2012 Actual \$</b>
<b>Plant and Equipment</b>			
Holden Colorado 4x4 - YA899	34,786	25,909	(8,877)
Holden Colorado 4x4 - YA827	33,322	25,455	(7,867)
Holden Colorado 4x4 - YA436	23,938	10,454	(13,484)
Bonag Roller	0	58,000	58,000
	<b>92,046</b>	<b>119,818</b>	<b>27,772</b>

<b><u>Summary</u></b>	<b>29-Feb 2012 Actual \$</b>
Profit on Asset Disposals	58,000
Loss on Asset Disposals	<u>(30,228)</u>
	<u><u>27,772</u></u>

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-11	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Housing</b>								
Loan 53 - 19 a & b Stanley	183,660	0	4,524	9,518	179,136	174,142	6,403	12,034
Loan 55 - 18 c & d Shamrock	234,421	0	5,533	11,980	228,888	222,441	7,923	14,929
<b>Community Amenities</b>								
Loan 54 - Public Toilets	97,344	0	2,473	5,026	94,871	92,318	3,066	6,054
	515,425	0	12,530	26,524	502,895	488,901	17,392	33,017

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.



**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

	<b>29-Feb 2012 Actual \$</b>	<b>2011/2012 Annual Budget \$</b>
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Long Service Leave Reserve</b>		
Opening Balance	85,994	85,564
Amount Set Aside / Transfer to Reserve	2,430	3,229
Amount Used / Transfer from Reserve	(430)	0
	87,994	88,793
<b>(b) Plant Reserve</b>		
Opening Balance	194,928	193,953
Amount Set Aside / Transfer to Reserve	18,153	375,800
Amount Used / Transfer from Reserve	(976)	(352,000)
	212,105	217,753
<b>(c) Building Reserve</b>		
Opening Balance	390,248	388,295
Amount Set Aside / Transfer to Reserve	168,851	171,829
Amount Used / Transfer from Reserve	(31,953)	(30,000)
	527,146	530,124
<b>(d) Yalgoo Ningham Road Reserve</b>		
Opening Balance	158,533	157,740
Amount Set Aside / Transfer to Reserve	146,254	147,724
Amount Used / Transfer from Reserve	(142,566)	(141,773)
	162,221	163,691
<b>(e) Sports Complex Reserve</b>		
Opening Balance	77,049	76,663
Amount Set Aside / Transfer to Reserve	2,178	2,896
Amount Used / Transfer from Reserve	(386)	0
	78,841	79,559
<b>(f) Community Amenities Maintenance Reserve</b>		
Opening Balance	101,726	101,217
Amount Set Aside / Transfer to Reserve	84,675	84,568
Amount Used / Transfer from Reserve	(509)	0
	185,892	185,785

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

<b>6. RESERVES (Continued)</b>	<b>29-Feb 2012 Actual \$</b>	<b>2011/2012 Annual Budget \$</b>
<b>(g) HCP Reserve</b>		
Opening Balance	80	79
Amount Set Aside / Transfer to Reserve	190,654	190,000
Amount Used / Transfer from Reserve	<u>(140,000)</u>	<u>(140,000)</u>
	<u>50,734</u>	<u>50,079</u>
<b>(h) Housing Maintenance Reserve</b>		
Opening Balance	32,907	32,742
Amount Set Aside / Transfer to Reserve	71,891	72,153
Amount Used / Transfer from Reserve	<u>(67,705)</u>	<u>(67,540)</u>
	<u>37,093</u>	<u>37,355</u>
<b>(i) Yalgoo Morawa Road Reserve</b>		
Opening Balance	58,510	58,216
Amount Set Aside / Transfer to Reserve	26,979	27,197
Amount Used / Transfer from Reserve	<u>(293)</u>	<u>0</u>
	<u>85,196</u>	<u>85,413</u>
<b>(j) General Roads Reserve</b>		
Opening Balance	72,370	72,008
Amount Set Aside / Transfer to Reserve	27,371	27,717
Amount Used / Transfer from Reserve	<u>(362)</u>	<u>0</u>
	<u>99,379</u>	<u>99,725</u>
<b>(k) Superannuation Back-Pay Reserve</b>		
Opening Balance	71,285	70,929
Amount Set Aside / Transfer to Reserve	2,016	2,677
Amount Used / Transfer from Reserve	<u>(357)</u>	<u>0</u>
	<u>72,944</u>	<u>73,606</u>
<b>(l) Office Equipment Reserve</b>		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	20,261	20,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>20,261</u>	<u>20,000</u>
<b>Total Cash Backed Reserves</b>	<u>1,619,806</u>	<u>1,631,883</u>

All of the above reserve accounts are supported by money held in financial institutions.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

<b>6. RESERVES (Continued)</b>	<b>29-Feb 2012 Actual \$</b>	<b>2011/2012 Annual Budget \$</b>
<b>Summary of Transfers to Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Long Service Leave Reserve	2,430	3,229
Plant Reserve	18,153	375,800
Building Reserve	168,851	171,829
Yalgoo Ningham Road Reserve	146,254	147,724
Sports Complex Reserve	2,178	2,896
Community Amenities Maintenance Reserve	84,675	84,568
HCP Reserve	190,654	190,000
Housing Maintenance Reserve	71,891	72,153
Yalgoo Morawa Road Reserve	26,979	27,197
General Roads Reserve	27,371	27,717
Superannuation Back-Pay Reserve	2,016	2,677
Office Equipment Reserve	20,261	20,000
	<u>761,713</u>	<u>1,125,790</u>
<b>Transfers from Reserves</b>		
Long Service Leave Reserve	(430)	0
Plant Reserve	(976)	(352,000)
Building Reserve	(31,953)	(30,000)
Yalgoo Ningham Road Reserve	(142,566)	(141,773)
Sports Complex Reserve	(386)	0
Community Amenities Maintenance Reserve	(509)	0
HCP Reserve	(140,000)	(140,000)
Housing Maintenance Reserve	(67,705)	(67,540)
Yalgoo Morawa Road Reserve	(293)	0
General Roads Reserve	(362)	0
Superannuation Back-Pay Reserve	(357)	0
Office Equipment Reserve	0	0
	<u>(385,537)</u>	<u>(731,313)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>376,176</u>	<u>394,477</u>

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

**6. RESERVES (Continued)**

**Long Service Leave Reserve**

- To be used to fund annual and long service leave requirements.
- The title of the reserve account was changed to better reflect the purpose of the reserve.

**Plant Reserve**

- To be used for the purchase of major plant.

**Building Reserve**

- For the replacement of council properties including housing and other properties.

**Yalgoo Ningham Road Reserve**

- To be used to maintain the sealed road Yalgoo Ningham Road.

**Sports Complex Reserve**

- For the development of new recreational facilities.

**Community Amenities Maintenance Reserves**

- For the maintenance of community amenities.

**HCP Reserve**

- For future community projects operating expenditure.

**Housing Maintenance Reserve**

- For the maintenance of staff & other housing owned by the Shire.

**Yalgoo Morawa Road Reserve**

- To be used to maintain the sealed road Yalgoo Ningham Road.

**General Road Reserve**

- For the maintenance of grids, etc on roads in the Shire.

**Superannuation Back-Pay Reserve**

- For the purpose of paying any superannuation back-pay costs.

**Office Equipment Reserve**

- For the purpose of purchase of new office equipment and the maintenance of existing equipment.

None of the Reserves are expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

	<b>29-Feb 2012 Actual \$</b>	<b>Brought Forward 1-Jul-11 \$</b>
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	102,764	696,287
Cash - Restricted	1,619,806	1,243,629
Receivables	1,376,011	695,188
Inventories	2,236	1,473
	3,100,817	2,636,577
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	(955,564)	(864,888)
<b>NET CURRENT ASSET POSITION</b>	2,145,253	1,771,689
Less: Cash - Reserves - Restricted	(1,619,806)	(1,243,629)
Less: Cash Backed LSL Provisions	47,371	120,235
<b>NET CURRENT ASSET POSITION</b>	572,818	648,295

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

**8. RATING INFORMATION**

	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Annual Budget \$</b>
<b>Differential General Rate</b>								
GRV - Townsites	0.0669	35	287,964	19,265	57	0	19,322	19,265
UV - Pastoral	0.0590	21	901,251	53,174	0	0	53,174	52,990
UV - Mining Leases	0.2700	124	4,010,322	1,082,787	8,668	0	1,091,455	1,028,060
UV - Mining	0.2700	0	0	0	0	0	0	50,428
UV - Prospecting/Exploration	0.1783	132	711,523	126,865	12,518	0	139,383	110,532
UV - Rural	0.0590	1	10,000	590	0	0	590	0
<b>Sub-Totals</b>		313	5,921,060	1,282,680	21,243	0	1,303,923	1,261,275
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Improved	240	2	4,155	480	0	0	480	480
GRV - Vacant	555	12	407	6,660	0	0	6,660	6,660
UV - Pastoral	240	2	5,454	480	0	0	480	480
UV - Mining Leases	240	38	23,447	9,120	(140)	0	8,980	8,880
UV - Mining	240	0	0	0	0	0	0	240
UV - Prospecting/Exploration	240	101	58,469	24,240	1,460	0	25,700	24,240
UV - Rural	240	1	100	240	0	0	240	240
<b>Sub-Totals</b>		156	92,032	41,220	1,320	0	42,540	41,220
Writeoffs							1,346,463	1,302,495
Ex-Gratia							0	14,000
<b>Totals</b>							<b>1,346,463</b>	<b>1,316,495</b>

All land except exempt land in the Shire of Yalgoo is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2011/12 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**SHIRE OF YALGOO**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2011 TO 29 FEBRUARY 2012**

**9. TRUST FUNDS**

Funds held at the end of the reporting period over which the Shire has no control and which are not included in this statement are as follows:

<b>Detail</b>	<b>Balance 1-Jul-11 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance 29-Feb-12 \$</b>
Stamps	52	52	0	104
Bus Bonds	350	0	0	350
Hall Bonds	150	0	0	150
Yamatjii Hall	150	0	0	150
Housing Bonds Other	2,618	600	(360)	2,858
Land Auction Proceeds	2,500	0	0	2,500
Land Deposits	1,562	0	(1,562)	0
Library Bonds	25	0	0	25
Post Office Bonds	30	0	0	30
BCITF Collections	0	0	0	0
Unclassified	(209)	0	(52)	(261)
	<u>7,228</u>			<u>5,906</u>

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Accrual Basis

## Shire of Yalgoo Balance Sheet As of February 29, 20112

	Feb 29, 12	Jun 30, 11	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Chequing/Savings</b>			
<b>A01100 - Cash at Bank</b>			
A01101 - Unrestricted Municipal Bank	106,613.99	648,299.26	-541,685.27
A01102 - Unrestricted Short Term Investm	2,020.62	38,262.34	-36,241.72
A01106 - Bank Museum Account	0.00	8,722.71	-8,722.71
<b>Total A01100 - Cash at Bank</b>	<b>108,634.61</b>	<b>695,284.31</b>	<b>-586,649.70</b>
<b>A01110 - Reserved Cash</b>			
A011110 - Housing Maintenance Reserve	37,093.19	32,906.72	4,186.47
A011111 - General Road Reserve	99,379.08	72,369.85	27,009.23
A011112 - Superannuation Back-pay Reserve	72,943.15	71,284.96	1,658.19
A011113 - Office Equipment Reserve Accoun	20,260.66	0.00	20,260.66
A01112 - LSL Reserve Account	87,994.46	85,994.10	2,000.36
A01113 - Yalgoo Ninghan Road Reserve	162,220.76	158,533.04	3,687.72
A01114 - Plant Reserve Account	212,105.02	194,928.07	17,176.95
A01115 - Building Reserve	527,145.85	390,247.69	136,898.16
A01116 - Sport Complex Reserve	78,841.09	77,048.83	1,792.26
A01117 - Community Amenities Maint Res	185,892.83	101,726.16	84,166.67
A01118 - HCP Reserve Account	50,733.57	80.06	50,653.51
A01119 - Yalgoo Morawa Road Reserve	85,195.91	58,509.08	26,686.83
<b>Total A01110 - Reserved Cash</b>	<b>1,619,805.57</b>	<b>1,243,628.56</b>	<b>376,177.01</b>
<b>Total Chequing/Savings</b>	<b>1,728,440.18</b>	<b>1,938,912.87</b>	<b>-210,472.69</b>
<b>Accounts Receivable</b>			
<b>A01120 - ACCOUNTS RECEIVABLE</b>			
A01122 - Provision for Doubtful Debts	-3,596.60	-3,596.60	0.00
A01120 - ACCOUNTS RECEIVABLE - Other	1,325,642.42	483,274.07	842,368.35
<b>Total A01120 - ACCOUNTS RECEIVABLE</b>	<b>1,322,045.82</b>	<b>479,677.47</b>	<b>842,368.35</b>
<b>Total Accounts Receivable</b>	<b>1,322,045.82</b>	<b>479,677.47</b>	<b>842,368.35</b>
<b>Other Current Assets</b>			
<b>A01107 - Cash Float Muni</b>			
A011071 - Cash 4 banking	0.00	845.00	-845.00
A011072 - Cash Advance	1,086.50	157.85	928.65
<b>Total A01107 - Cash Float Muni</b>	<b>1,086.50</b>	<b>1,002.85</b>	<b>83.65</b>
<b>A01121 - Other Receivables</b>	<b>90.91</b>	<b>13,172.45</b>	<b>-13,081.54</b>
<b>A01130 - UNDEPOSITED FUNDS</b>	<b>-6,957.50</b>	<b>0.00</b>	<b>-6,957.50</b>
<b>A01190 - STOCK ON HAND</b>			
A01194 - Stock YA 1587	0.00	1,041.60	-1,041.60
A01196 - Starcash Card - \$25	590.90	0.00	590.90
A01197 - Transfer tank 2	462.90	208.32	254.58
A01198 - Transfer Tank 1	0.00	223.20	-223.20



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Accrual Basis

## Shire of Yalgoo Balance Sheet As of February 29, 20112

	Feb 29, 12	Jun 30, 11	\$ Change
A01199 - Starcash Card - \$50	1,181.83	0.00	1,181.83
<b>Total A01190 - STOCK ON HAND</b>	<b>2,235.63</b>	<b>1,473.12</b>	<b>762.51</b>
A01200 - Prepayments	0.00	18,500.00	-18,500.00
<b>Total Other Current Assets</b>	<b>-3,544.46</b>	<b>34,148.42</b>	<b>-37,692.88</b>
<b>Total Current Assets</b>	<b>3,046,941.54</b>	<b>2,452,738.76</b>	<b>594,202.78</b>
<b>Fixed Assets</b>			
A0151 - Land			
A01512 - At Cost	115,236.56	115,236.56	0.00
<b>Total A0151 - Land</b>	<b>115,236.56</b>	<b>115,236.56</b>	<b>0.00</b>
A0152 - Buildings			
A01521 - Accum.Depn - Buildings	-1,397,914.90	-1,275,664.99	-122,249.91
A01522 - At Cost			
CLB12 - Additions 11-12 Buildings			
C120200 - 48 Gibbons St 11-12	400,222.96	0.00	400,222.96
C120201 - 74 Weekes Street 11-12	1,452.00	0.00	1,452.00
C120205 - Yalgoo Hall (RLCIP & CLGF)11-12	97,551.63	0.00	97,551.63
C120207 - Caravan Park Office/Residence	4,697.02	0.00	4,697.02
C120208 - Replace Workshop Depot	1,730.28	0.00	1,730.28
C120211 - PF Fire Appliance Bay Facility	4,027.27	0.00	4,027.27
C120212 - Yalgoo Fire Shed Apron	4,988.00	0.00	4,988.00
<b>Total CLB12 - Additions 11-12 Buildings</b>	<b>514,669.16</b>	<b>0.00</b>	<b>514,669.16</b>
E180400 - Additions 2010-2011			
E180401 - Health Centre	0.00	683,150.74	-683,150.74
E180403 - Repairs to 17 Shamrock	0.00	22,164.58	-22,164.58
E180407 - Caravan Park house	0.00	54,749.94	-54,749.94
E180410 - 6 Henty St - Driveway	0.00	21,543.11	-21,543.11
E180420 - RLCIP Round 2-Hall Upgrade	0.00	37,505.63	-37,505.63
E180421 - RLCIP Round 3-Hall Upgrade	0.00	19,074.99	-19,074.99
E180430 - Housing-Gibbons Street	0.00	34,009.21	-34,009.21
E180440 - Housing-CLGF	0.00	6,259.00	-6,259.00
<b>Total E180400 - Additions 2010-2011</b>	<b>0.00</b>	<b>878,457.20</b>	<b>-878,457.20</b>
A01522 - At Cost - Other	6,383,717.54	5,505,260.34	878,457.20
<b>Total A01522 - At Cost</b>	<b>6,898,386.70</b>	<b>6,383,717.54</b>	<b>514,669.16</b>
<b>Total A0152 - Buildings</b>	<b>5,500,471.80</b>	<b>5,108,052.55</b>	<b>392,419.25</b>
A0153 - Infrastructure - Roads			
A01531 - Accumulated Depn - Infra	-19,578,269.28	-19,323,566.45	-254,702.83
A01533 - At Cost			
CIR12 - Additions 11-12 Roads			
C120400 - YA-NI Repair & Seal 11-12	115,868.88	0.00	115,868.88

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## Shire of Yalgoo Balance Sheet As of February 29, 20112

	Feb 29, 12	Jun 30, 11	\$ Change
<b>C120401 - Black Spot Sandstone 11-12</b>	30,905.01	0.00	30,905.01
<b>C120402 - Blackspot Maranalgo 11-12</b>	40,998.25	0.00	40,998.25
<b>C120403 - Blackspot YA-NI (Carryover)</b>	20,812.00	0.00	20,812.00
<b>C120404 - YA - MO Reform up to 30kms</b>	124,730.88	0.00	124,730.88
<b>Total CIR12 - Additions 11-12 Roads</b>	<b>333,315.02</b>	<b>0.00</b>	<b>333,315.02</b>
<b>E169400 - Additions 2010-2011</b>			
<b>E169401 - Yalgoo-Morawa Rd Seal 4km</b>	0.00	115,975.58	-115,975.58
<b>E169402 - Yalgoo-Ninghan Rd Seal 4km</b>	0.00	105,495.91	-105,495.91
<b>E169403 - Yalgoo-Ninghan Rd repair &amp; seal</b>	0.00	42,298.05	-42,298.05
<b>E169404 - Yalgoo-Morawa Rd resheet &amp; form</b>	0.00	149,339.87	-149,339.87
<b>E169405 - Yalgoo-Ninghan Rd resheet/form</b>	0.00	414,418.14	-414,418.14
<b>E169406 - Gt Northern Hwy/Ninghan interse</b>	0.00	28,087.37	-28,087.37
<b>E169407 - Reseal North overtaking lane</b>	0.00	136,377.64	-136,377.64
<b>Total E169400 - Additions 2010-2011</b>	<b>0.00</b>	<b>991,992.56</b>	<b>-991,992.56</b>
<b>A01533 - At Cost - Other</b>	33,609,227.11	32,617,234.55	991,992.56
<b>Total A01533 - At Cost</b>	<b>33,942,542.13</b>	<b>33,609,227.11</b>	<b>333,315.02</b>
<b>Total A0153 - Infrastructure - Roads</b>	<b>14,364,272.85</b>	<b>14,285,660.66</b>	<b>78,612.19</b>
<b>A0154 - Furniture &amp; Equipment</b>			
<b>A01541 - Accumulated Depn - F&amp;E</b>	-372,012.46	-354,203.53	-17,808.93
<b>A01542 - At Cost</b>			
<b>CFE12 - Additions 11-12Furniture</b>			
<b>C120300 - Tank Paynes Find Community Cent</b>	1,777.32	0.00	1,777.32
<b>C120301 - Yalgoo Library Shelves &amp; Furn</b>	4,820.24	0.00	4,820.24
<b>Total CFE12 - Additions 11-12Furniture</b>	<b>6,597.56</b>	<b>0.00</b>	<b>6,597.56</b>
<b>E180100 - Additions 2010-2011</b>			
<b>E180101 - Laptop computers</b>	0.00	414.55	-414.55
<b>E180105 - Ice Machine</b>	0.00	2,229.84	-2,229.84
<b>E180107 - Caravan Park House F and Eq</b>	0.00	6,392.17	-6,392.17
<b>Total E180100 - Additions 2010-2011</b>	<b>0.00</b>	<b>9,036.56</b>	<b>-9,036.56</b>
<b>A01542 - At Cost - Other</b>	419,103.14	410,066.58	9,036.56
<b>Total A01542 - At Cost</b>	<b>425,700.70</b>	<b>419,103.14</b>	<b>6,597.56</b>
<b>Total A0154 - Furniture &amp; Equipment</b>	<b>53,688.24</b>	<b>64,899.61</b>	<b>-11,211.37</b>
<b>A0155 - Infrastructure - Other</b>			
<b>A01551 - Accumulated Depn. - Inf Other</b>	-38,821.17	-18,401.79	-20,419.38
<b>A01552 - At Cost</b>			
<b>CIO12 - Additions 2011-12 Infra Other</b>			
<b>C120103 - Water Wise Reticulation Project</b>	2,565.55	0.00	2,565.55
<b>C120104 - Cemetery Gazebo, Niche Wall etc</b>	3,531.09	0.00	3,531.09
<b>C120107 - Yalgoo Race Course Fencing</b>	1,327.41	0.00	1,327.41

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Accrual Basis

## Shire of Yalgoo Balance Sheet As of February 29, 20112

	Feb 29, 12	Jun 30, 11	\$ Change
<b>C120109 - Refurbish Park &amp; Garden Depot</b>	936.50	0.00	936.50
<b>C120110 - Yalgoo RADS (carryover)</b>	17,700.00	0.00	17,700.00
<b>C120111 - PF RADS (Carryover)</b>	18,237.00	0.00	18,237.00
<b>C120113 - Paynes Find BeautificationOS003</b>	3,099.10	0.00	3,099.10
<b>C120114 - Yalgoo Lookout</b>	7,193.99	0.00	7,193.99
<b>C120115 - Caravan Park Redevelopment</b>	349.98	0.00	349.98
<b>C120116 - Admin Building Garden Refurb.</b>	345.11	0.00	345.11
<b>C120190 - Caravan Park - Electrical</b>	32,553.44	0.00	32,553.44
<b>C120191 - Water Play Park</b>	516.45	0.00	516.45
<b>Total CIO12 - Additions 2011-12 Infra Other</b>	<b>88,355.62</b>	<b>0.00</b>	<b>88,355.62</b>
<b>E180200 - Additions 2010-2011</b>			
<b>E180201 - Dog pound</b>	0.00	9,326.68	-9,326.68
<b>E180202 - ATU relocation &amp; leach drains</b>	0.00	5,097.54	-5,097.54
<b>E180204 - Water play park</b>	0.00	554,964.42	-554,964.42
<b>E180205 - Payne's Find airstrip developme</b>	0.00	79,720.64	-79,720.64
<b>E180206 - Yalgoo airstrip development</b>	0.00	86,624.14	-86,624.14
<b>E180207 - MRVC fence</b>	0.00	10,909.09	-10,909.09
<b>E180208 - Town entry solar lighting</b>	0.00	4,141.00	-4,141.00
<b>E180209 - Archive storage</b>	0.00	2,090.84	-2,090.84
<b>E180210 - Community Park</b>	0.00	24,380.55	-24,380.55
<b>E180211 - Town Water Reticulation</b>	0.00	160,315.19	-160,315.19
<b>E180212 - Judges Box</b>	0.00	11,408.49	-11,408.49
<b>Total E180200 - Additions 2010-2011</b>	<b>0.00</b>	<b>948,978.58</b>	<b>-948,978.58</b>
<b>A01552 - At Cost - Other</b>	1,248,347.34	299,368.76	948,978.58
<b>Total A01552 - At Cost</b>	<b>1,336,702.96</b>	<b>1,248,347.34</b>	<b>88,355.62</b>
<b>Total A0155 - Infrastructure - Other</b>	<b>1,297,881.79</b>	<b>1,229,945.55</b>	<b>67,936.24</b>
<b>A0156 - Plant &amp; Equipment</b>			
<b>A01561 - Accumulated Depn - P&amp;E</b>	-2,465,492.63	-2,237,412.81	-228,079.82
<b>A01562 - At Cost</b>			
<b>CPE12 - Additions 11-12 Plant</b>			
<b>C120500 - GPS/RAMM Camera Equip</b>	1,520.00	0.00	1,520.00
<b>C120501 - Concrete Truck &amp; Batching</b>	61,558.84	0.00	61,558.84
<b>C120502 - Universal Loader (Bobcat)</b>	57,350.00	0.00	57,350.00
<b>C120503 - Flat Drum Roller</b>	165,930.00	0.00	165,930.00
<b>C120504 - Garden Tractor</b>	25,230.00	0.00	25,230.00
<b>C120506 - Works Ute</b>	37,183.26	0.00	37,183.26
<b>C120507 - Foremans Ute (x 2)</b>	39,690.54	0.00	39,690.54
<b>C120509 - Sundry Small Plant</b>	9,139.80	0.00	9,139.80
<b>C120510 - Satellite Phones x 5</b>	10,671.79	0.00	10,671.79
<b>C120512 - Aircon Server/Storeroom</b>	1,363.63	0.00	1,363.63
<b>Total CPE12 - Additions 11-12 Plant</b>	<b>409,637.86</b>	<b>0.00</b>	<b>409,637.86</b>
<b>E180500 - Additions 2010-2011</b>			
<b>E180501 - CEO car</b>	0.00	76,243.23	-76,243.23

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Accrual Basis

## Shire of Yalgoo Balance Sheet As of February 29, 20112

	Feb 29, 12	Jun 30, 11	\$ Change
E180502 - Grader	0.00	379,978.00	-379,978.00
E180503 - Self propelled MT roller	0.00	77,032.68	-77,032.68
E180504 - Water tanker	0.00	81,250.00	-81,250.00
E180505 - Compressor	0.00	18,356.97	-18,356.97
E180506 - Backhoe	0.00	221,297.00	-221,297.00
E180508 - Car trailer	0.00	14,170.00	-14,170.00
E180509 - Workscrew dual cab ute	0.00	38,912.77	-38,912.77
E180510 - Foreman dual cab ute	0.00	39,559.68	-39,559.68
E180512 - Gardeners ute	0.00	20,818.17	-20,818.17
E180513 - Centrecare car	0.00	36,354.13	-36,354.13
E180515 - Admin vehicle	0.00	36,357.77	-36,357.77
E180516 - Computer server upgrade	0.00	12,401.21	-12,401.21
E180517 - Pump, Centrifugal 3" (Crommlins)	0.00	3,866.64	-3,866.64
<b>Total E180500 - Additions 2010-2011</b>	<b>0.00</b>	<b>1,056,598.25</b>	<b>-1,056,598.25</b>
A01562 - At Cost - Other	4,196,107.65	3,365,272.85	830,834.80
<b>Total A01562 - At Cost</b>	<b>4,605,745.51</b>	<b>4,421,871.10</b>	<b>183,874.41</b>
<b>Total A0156 - Plant &amp; Equipment</b>	<b>2,140,252.88</b>	<b>2,184,458.29</b>	<b>-44,205.41</b>
A0157 - Tools			
A01571 - Accumulated Depn - Tools	-4,573.70	-4,573.70	0.00
A01572 - At Cost	6,250.41	6,250.41	0.00
<b>Total A0157 - Tools</b>	<b>1,676.71</b>	<b>1,676.71</b>	<b>0.00</b>
<b>Total Fixed Assets</b>	<b>23,473,480.83</b>	<b>22,989,929.93</b>	<b>483,550.90</b>
<b>TOTAL ASSETS</b>	<b>26,520,422.37</b>	<b>25,442,668.69</b>	<b>1,077,753.68</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
L01215 - SUNDRY CREDITORS	789,244.62	635,723.79	153,520.83
<b>Total Accounts Payable</b>	<b>789,244.62</b>	<b>635,723.79</b>	<b>153,520.83</b>
<b>Other Current Liabilities</b>			
2200 - Tax Payable	-53,873.75	-183,838.64	129,964.89
L0122 - Employee Entitlements			
L01225 - Annual Leave	72,864.20	72,864.20	0.00
L01226 - LSL Liability Current	47,371.01	47,371.01	0.00
<b>Total L0122 - Employee Entitlements</b>	<b>120,235.21</b>	<b>120,235.21</b>	<b>0.00</b>
L01221 - Borrowings - Current	14,293.82	26,823.37	-12,529.55
L01222 - Accrued Interest	0.00	2,565.55	-2,565.55
L01224 - FBT Payable	0.00	6,399.00	-6,399.00
L01228 - Accrued Expenses	0.00	61,448.39	-61,448.39

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## Shire of Yalgoo Balance Sheet As of February 29, 20112

	Feb 29, 12	Jun 30, 11	\$ Change
L01258 - FESA Liability	1,204.50	0.00	1,204.50
L01260 - Public Fuel purchase	135.69	0.00	135.69
<b>L013 - Payroll Deductions</b>			
2100 - Payroll Reimbursements-HCP	14.07	0.00	14.07
L01237 - Super	11,023.60	0.00	11,023.60
L0131 - Social Club	130.00	0.00	130.00
L0133 - Rent MURAC	540.00	0.00	540.00
L01334 - WA Councils Union.	139.20	0.00	139.20
L0136 - Sundry Debt Repays	331.65	0.00	331.65
L0137 - PAYG Tax Payable	32,059.97	33,203.97	-1,144.00
L0143 - PE Vehicle purchase/share	0.00	5,339.23	-5,339.23
<b>Total L013 - Payroll Deductions</b>	<b>44,238.49</b>	<b>38,543.20</b>	<b>5,695.29</b>
<b>L014 - Trust Liability</b>			
L01255 - BRB Levy Liability	-5.50	0.00	-5.50
L0141 - MLV, MDLs etc Payments	-39.40	-20.57	-18.83
L0142 - Trust Bonds	550.00	2,559.09	-2,009.09
<b>Total L014 - Trust Liability</b>	<b>505.10</b>	<b>2,538.52</b>	<b>-2,033.42</b>
<b>Total Other Current Liabilities</b>	<b>126,739.06</b>	<b>74,714.60</b>	<b>52,024.46</b>
<b>Total Current Liabilities</b>	<b>915,983.68</b>	<b>710,438.39</b>	<b>205,545.29</b>
<b>Long Term Liabilities</b>			
L01230 - Provision - Employee LSL	24,807.29	24,807.29	0.00
L01710 - Loan Liability	488,601.77	488,601.77	0.00
<b>Total Long Term Liabilities</b>	<b>513,409.06</b>	<b>513,409.06</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>1,429,392.74</b>	<b>1,223,847.45</b>	<b>205,545.29</b>
<b>NET ASSETS</b>	<b>25,091,029.63</b>	<b>24,218,821.24</b>	<b>872,208.39</b>
<b>EQUITY</b>			
3000 - Opening Bal Equity	16,203,910.06	16,580,087.06	-376,177.00
3900 - *Retained Earnings	5,243,001.51	4,079,092.07	1,163,909.44
<b>L01900 - Reserved Equity</b>			
L01901 - Revaluation Reserve	1,152,104.11	1,152,104.11	0.00
L01903 - Office Equipment Reserve	20,260.66	0.00	20,260.66
L01905 - Long Service Leave Reserve	87,994.46	85,994.10	2,000.36
L01907 - Plant Reserve	212,105.02	194,928.07	17,176.95
L01909 - Yal/Ninghan Road Reserve	162,220.76	158,533.04	3,687.72
L01910 - Building Reserve	527,145.85	390,247.69	136,898.16
L01912 - Comm Amenities Maint Reserve	185,892.83	101,726.16	84,166.67
L01913 - Sport Complex Reserve Resrve	78,841.09	77,048.83	1,792.26
L01914 - HCP Reserve	50,733.57	80.06	50,653.51
L01915 - Yalgoo Morawa Road Reserve	85,195.91	58,509.08	26,686.83
L01916 - House Maintenance Reserve	37,093.19	32,906.72	4,186.47

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Accrual Basis

## Shire of Yalgoo

### Balance Sheet

As of February 29, 20112

	<b>Feb 29, 12</b>	<b>Jun 30, 11</b>	<b>\$ Change</b>
<b>L01917 - General Road Equity</b>	99,379.08	72,369.85	27,009.23
<b>L01918 - Superannuation Back-Pay Reserve</b>	72,943.15	71,284.96	1,658.19
<b>Total L01900 - Reserved Equity</b>	2,771,909.68	2,395,732.67	376,177.01
<b>Net Income</b>	872,208.38	1,163,909.44	-291,701.06
<b>TOTAL EQUITY</b>	<b>25,091,029.63</b>	<b>24,218,821.24</b>	<b>872,208.39</b>

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Accrual Basis

## Shire of Yalgoo

### Income Statement by Nature & Type

July 1 , 2011 through to February 29, 2011

	Jul '11 - Feb 12	YTD Budget	\$ Over Budget	Annual Budget
<b>Rev</b>				
Rates	1,334,934.86	1,316,495.00	18,439.86	1,316,495.00
Fees & Charges	110,981.54	93,466.00	17,515.54	326,670.00
<b>Grants, Subsidies and Contribut</b>				
Non Op Grants,Subsidies & Contr	1,757,520.99	308,226.00	1,449,294.99	683,918.00
Operat - Grants,Subsidies & Con	2,254,727.71	4,128,474.00	-1,873,746.29	5,030,882.00
<b>Total Grants, Subsidies and Contribut</b>	<b>4,012,248.70</b>	<b>4,436,700.00</b>	<b>-424,451.30</b>	<b>5,714,800.00</b>
Interest Earnings	46,742.79	100,500.00	-53,757.21	100,500.00
Other Revenue	72,348.88	70,264.00	2,084.88	97,100.00
Profit on Asset Disposal	58,000.00	22,112.00	35,888.00	33,166.00
<b>Total Rev</b>	<b>5,635,256.77</b>	<b>6,039,537.00</b>	<b>-404,280.23</b>	<b>7,588,731.00</b>
<b>Exp</b>				
Employee Costs	-739,916.91	-1,607,538.00	867,621.09	-2,406,310.00
Materials & Contracts	-3,119,349.64	-1,543,667.00	-1,575,682.64	-2,282,722.00
Utilities	-61,635.51	0.00	-61,635.51	0.00
Depreciation	-776,978.26	-803,678.00	26,699.74	-1,205,489.00
Interest Expense	-14,826.36	-4,588.00	-10,238.36	-33,567.00
Insurance Expense	-174,429.15	-85,303.00	-89,126.15	-112,118.00
Other Expenses	-56,908.59	-204,666.00	147,757.41	-359,454.00
Loss on Sale of Assets	-30,227.88	-44,576.00	14,348.12	-66,863.00
<b>Alloc</b>				
Depn	0.00			
Admin	0.00			
Pdepn	17,692.81			
POC	99,303.63			
PWOH	53,338.21			
Wages	40,889.26			
<b>Total Alloc</b>	<b>211,223.91</b>			
<b>Total Exp</b>	<b>-4,763,048.39</b>	<b>-4,294,016.00</b>	<b>-469,032.39</b>	<b>-6,466,523.00</b>
Unclassified	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>872,208.38</b>	<b>1,745,521.00</b>	<b>-873,312.62</b>	<b>1,122,208.00</b>

**Validity Check for Councillors**

**Management Reports (Quickbooks export)**

The Following amounts must all be the same

- 872,208.38 Balance Sheet Net Income
- 872,208.38 Income Statement Nature and Type Total
- 872,208.38 Income Statement by Program Net Income
- 872,208.38 Income Statement Detail Net Income

**Statutory Financial Report - as required by legislation**

- 4,300,321.91 Operating Revenues - Other Property and Services
- 1,334,934.86 Plus amount raised from rates
- 5,635,256.77 Equals Total Revenue
- (4,763,048.39) Less expenses - Other Property and Services
- 872,208.38 Equals net operating surplus/deficit (balances to Qbooks)

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Accrual Basis

## Shire of Yalgoo

### Income Statement by Program

July 1, 2011 through to February 29, 2012

	Jul '11 - Feb 12	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>				
I03 · GENERAL PURPOSE FUNDING	2,428,646.93	3,701,569.00	-1,272,922.07	3,702,905.00
I04 · GOVERNANCE	0.00	80,000.00	-80,000.00	80,000.00
I05 · LAW ORDER & PUBLIC SAFETY	81,854.60	31,737.00	50,117.60	34,470.00
I07 · HEALTH	50,000.00	15,172.00	34,828.00	23,000.00
I09 · HOUSING	6,857.12	36,000.00	-29,142.88	54,000.00
I10 · COMMUNITY AMENITIES	13,890.81	11,848.00	2,042.81	32,320.00
I11 · RECREATION & CULTURE	21,262.82	11,502.00	9,760.82	12,250.00
I12 · TRANSPORT	2,817,026.16	2,063,937.00	753,089.16	3,456,586.00
I13 · ECONOMIC SERVICES	104,014.58	25,372.00	78,642.58	99,600.00
I14 · OTHER PROPERTY & SERVICES	111,703.75	62,400.00	49,303.75	93,600.00
<b>Total Income</b>	<b>5,635,256.77</b>	<b>6,039,537.00</b>	<b>-404,280.23</b>	<b>7,588,731.00</b>
<b>Expense</b>				
E03 · GENERAL PURPOSE FUNDING.	192,572.40	248,602.00	-56,029.60	286,095.00
E04 · GOVERNANCE.	198,374.47	247,452.00	-49,077.53	489,827.00
E05 · LAW ORDER & PUBLIC SAFETY.	195,062.18	108,369.00	86,693.18	153,155.00
E06 · EDUCATION & WELFARE.	161.60	5,200.00	-5,038.40	5,200.00
E07 · HEALTH.	41,009.06	55,026.00	-14,016.94	82,269.00
E09 · HOUSING.	191,771.67	126,401.00	65,370.67	216,561.00
E10 · COMMUNITY AMENITIES.	108,132.81	125,111.00	-16,978.19	181,681.00
E11 · RECREATION & CULTURE.	350,355.81	337,917.00	12,438.81	493,361.00
E12 · TRANSPORT.	3,070,679.07	2,701,625.00	369,054.07	4,052,429.00
E13 · ECONOMIC SERVICES.	181,080.98	309,196.00	-128,115.02	482,673.00
E14 · OTHER PROPERTY & SERVICES.	233,848.34	29,117.00	204,731.34	23,272.00
<b>Total Expense</b>	<b>4,763,048.39</b>	<b>4,294,016.00</b>	<b>469,032.39</b>	<b>6,466,523.00</b>
<b>Net Income</b>	<b>872,208.38</b>	<b>1,745,521.00</b>	<b>-873,312.62</b>	<b>1,122,208.00</b>



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Accrual Basis

## Shire of Yalgoo

# Income Statement by Program

July 1, 2011 through to February 29, 2012

	Jul '11 - Feb 12	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>				
<b>I03 - GENERAL PURPOSE FUNDING</b>				
<b>I031 - Rates</b>				
I031005 - GRV- Townsites Improved	19,264.81	19,265.00	-0.19	19,265.00
I031020 - UV - Pastoral Rates	53,763.81	52,990.00	773.81	52,990.00
I031025 - UV - Mining Leases	1,081,906.22	1,078,488.00	3,418.22	1,078,488.00
I031030 - UV - Prospecting	139,701.29	110,532.00	29,169.29	110,532.00
I031035 - UV - Exploration	-139.31			
I031040 - GRV - Minimum (Improved)	480.00	480.00	0.00	480.00
I031045 - GRV - Minimum (Vacant)	6,660.00	6,660.00	0.00	6,660.00
I031050 - UV - Minimum (General Purpose)	240.00	240.00	0.00	240.00
I031055 - UV - Minimum (Pastoral)	480.00	480.00	0.00	480.00
I031060 - UV - Minimum (Mining)	9,120.00	9,120.00	0.00	9,120.00
I031065 - UV - Minimum (Prospecting)	-117.49			
I031070 - UV - Minimum (Exploration)	21,342.74	24,240.00	-2,897.26	24,240.00
I031075 - GRV Interim Rates	-5,828.56			
I031085 - UV - Interim (Mining)	2,829.94			
I031086 - UV Interim (Exploration)	5,231.41			
I031100 - UV - Ex-Gratia	0.00	14,000.00	-14,000.00	14,000.00
I031120 - Non Payment Penalty	3,207.74	4,000.00	-792.26	4,000.00
I031121 - FESA Interest	2.38			
I031130 - Account Enquiries	112.73	0.00	112.73	0.00
I031135 - Less Early Payment Incentive	0.00			
I031140 - Cost of Instalment Option	6,743.82	2,664.00	4,079.82	4,000.00
<b>Total I031 - Rates</b>	<b>1,345,001.53</b>	<b>1,323,159.00</b>	<b>21,842.53</b>	<b>1,324,495.00</b>
<b>I032 - Other GPF</b>				
I032010 - Grants Commisison	720,798.15	954,262.00	-233,463.85	954,262.00
I032015 - Country Local Gov Funding	0.00	901,046.00	-901,046.00	901,046.00
I032020 - Local Road Grants	319,314.60	422,602.00	-103,287.40	422,602.00
I032030 - Interest on Invest - Muni	9,407.11	50,000.00	-40,592.89	50,000.00
I032040 - Interest on Invest - Reserves	33,396.05	50,000.00	-16,603.95	50,000.00
I032045 - Interest on Invest-Other Funds	729.49	500.00	229.49	500.00
<b>Total I032 - Other GPF</b>	<b>1,083,645.40</b>	<b>2,378,410.00</b>	<b>-1,294,764.60</b>	<b>2,378,410.00</b>
<b>Total I03 - GENERAL PURPOSE FUNDING</b>	<b>2,428,646.93</b>	<b>3,701,569.00</b>	<b>-1,272,922.07</b>	<b>3,702,905.00</b>
<b>I04 - GOVERNANCE</b>				
I041 - Governance - Membership	0.00	80,000.00	-80,000.00	80,000.00
<b>Total I04 - GOVERNANCE</b>	<b>0.00</b>	<b>80,000.00</b>	<b>-80,000.00</b>	<b>80,000.00</b>
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>				
<b>I051 - Fire Prevention</b>				
I051005 - Bush Fire Brig. Capital Grants	15,995.25	4,950.00	11,045.25	4,950.00
I051010 - Fire Service Grants	11,227.50	7,515.00	3,712.50	10,020.00
I051015 - FESA Admin Commission	2,870.00	2,200.00	670.00	2,200.00
I051016 - Emergency Management Income	7,500.00	16,500.00	-9,000.00	16,500.00
I051020 - Fire costs reimbursement	38,922.29			

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	Jul '11 - Feb 12	YTD Budget	\$ Over Budget	Annual Budget
<b>Total I051 - Fire Prevention</b>	76,515.04	31,165.00	45,350.04	33,670.00
<b>I052 - Animal Control</b>				
I052110 - Fines & Penalties	0.00	136.00	-136.00	200.00
I052120 - Impounding Fees	0.00	100.00	-100.00	100.00
I052130 - Dog Registrations	339.56	336.00	3.56	500.00
<b>Total I052 - Animal Control</b>	339.56	572.00	-232.44	800.00
<b>I053 - Other Law Order &amp; Public Safety</b>				
I053010 - RoadWise LG Road Safety Grant	5,000.00			
<b>Total I053 - Other Law Order &amp; Public Safety</b>	5,000.00			
<b>Total I05 - LAW ORDER &amp; PUBLIC SAFETY</b>	81,854.60	31,737.00	50,117.60	34,470.00
<b>I07 - HEALTH</b>				
<b>I074 - Admin. &amp; Inspections</b>				
I074005 - Health Inspection Fees	0.00	500.00	-500.00	1,000.00
<b>Total I074 - Admin. &amp; Inspections</b>	0.00	500.00	-500.00	1,000.00
<b>I077 - Other Health</b>				
I077005 - WACHS Lease	0.00	3,336.00	-3,336.00	5,000.00
I077010 - Reimbursements WACHS	0.00	11,336.00	-11,336.00	17,000.00
I077020 - Rural Medical Infra. Fund Grant	0.00	0.00	0.00	0.00
I077030 - Midwest Health Region	0.00	0.00	0.00	0.00
I077035 - WACHS contrib build Hlth Centre	50,000.00			
<b>Total I077 - Other Health</b>	50,000.00	14,672.00	35,328.00	22,000.00
<b>Total I07 - HEALTH</b>	50,000.00	15,172.00	34,828.00	23,000.00
<b>I09 - HOUSING</b>				
<b>I091 - Staff Housing</b>				
I091005 - Staff Housing Rental	6,857.12	6,664.00	193.12	10,000.00
I091015 - Reimbursements	0.00	29,336.00	-29,336.00	44,000.00
<b>Total I091 - Staff Housing</b>	6,857.12	36,000.00	-29,142.88	54,000.00
<b>I092 - Other Housing</b>				
I092035 - 18C Rental Shamrock	0.00	0.00	0.00	0.00
<b>Total I092 - Other Housing</b>	0.00	0.00	0.00	0.00
<b>Total I09 - HOUSING</b>	6,857.12	36,000.00	-29,142.88	54,000.00
<b>I10 - COMMUNITY AMENITIES</b>				
<b>I101 - Sanitation Other</b>				
I101005 - Household Refuse Remov. Charges	7,980.00	8,400.00	-420.00	8,400.00
I101010 - Commercial Refuse Remov Charges	2,940.00	2,520.00	420.00	2,520.00
I101011 - Waste Management Income	0.00	0.00	0.00	20,000.00
<b>Total I101 - Sanitation Other</b>	10,920.00	10,920.00	0.00	30,920.00

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<b>I107 - Other</b>				
I107005 - Cemetery Fees	0.00	664.00	-664.00	1,000.00
I107010 - Community Bus Hire	500.00	264.00	236.00	400.00
I107015 - Community Facilities Grants	0.00			
I107301 - Sale of land	2,470.81			
<b>Total I107 - Other</b>	<b>2,970.81</b>	<b>928.00</b>	<b>2,042.81</b>	<b>1,400.00</b>
<b>Total I10 - COMMUNITY AMENITIES</b>	<b>13,890.81</b>	<b>11,848.00</b>	<b>2,042.81</b>	<b>32,320.00</b>
<b>I11 - RECREATION &amp; CULTURE</b>				
<b>I111 - Public Halls and Civic Centres</b>				
I111005 - Hall Hire	0.00	0.00	0.00	0.00
I111010 - Community Park Grant	0.00	0.00	0.00	0.00
I111021 - Yalgoo Community Hub CYC Income	8,017.04	8,000.00	17.04	8,000.00
<b>Total I111 - Public Halls and Civic Centres</b>	<b>8,017.04</b>	<b>8,000.00</b>	<b>17.04</b>	<b>8,000.00</b>
<b>I113 - Other Recreation</b>				
I111015 - CSRFF funds-waterplay	10,000.00	0.00	10,000.00	0.00
I113011 - Old Railway Station Hire	660.91	1,064.00	-403.09	1,600.00
I113015 - Paynes Find Complex Hire	45.45			
I113021 - Jockey club Judge Box contr	2,000.00	2,000.00	0.00	2,000.00
<b>Total I113 - Other Recreation</b>	<b>12,706.36</b>	<b>3,064.00</b>	<b>9,642.36</b>	<b>3,600.00</b>
<b>I117 - Other Heritage</b>				
I117005 - Sale of History Books	25.00	102.00	-77.00	150.00
I117010 - Chapel & Museum Fees	514.42	336.00	178.42	500.00
I117030 - Heritage Grant-Anglican Church	0.00	0.00	0.00	0.00
<b>Total I117 - Other Heritage</b>	<b>539.42</b>	<b>438.00</b>	<b>101.42</b>	<b>650.00</b>
<b>Total I11 - RECREATION &amp; CULTURE</b>	<b>21,262.82</b>	<b>11,502.00</b>	<b>9,760.82</b>	<b>12,250.00</b>
<b>I12 - TRANSPORT</b>				
<b>I121 - Roads &amp; Streets</b>				
I121005 - RRGF Grants 1	226,836.00	213,000.00	13,836.00	284,000.00
I121010 - RRGF Grants 2	0.00	0.00	0.00	0.00
I121015 - MRWA Direct Grants	95,226.00	95,226.00	0.00	95,226.00
I121020 - Roads to Recovery Grants	100,000.00	0.00	100,000.00	304,692.00
I121026 - Flood Damage Recoups	2,169,268.16	1,634,656.00	534,612.16	2,451,984.00
I121035 - Black Spot Funding	19,475.00	0.00	19,475.00	62,575.00
I121040 - Contrib to Road Const - Mining	83,000.00	0.00	83,000.00	63,000.00
I121045 - Contrib to Road Mtce - Mining	63,000.00	0.00	63,000.00	63,000.00
I121046 - Contrib Road Studies - Mining	5,000.00			
I121060 - Profit on Sale of Assets	4,500.00	22,112.00	-17,612.00	33,166.00
I121130 - GLGF Regional Year 2-Part fund	0.00	0.00	0.00	0.00
<b>Total I121 - Roads &amp; Streets</b>	<b>2,766,305.16</b>	<b>1,964,994.00</b>	<b>801,311.16</b>	<b>3,357,643.00</b>

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### Income Statement by Program

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	Jul '11 - Feb 12	YTD Budget	\$ Over Budget	Annual Budget
<b>I126 - Aerodrome</b>				
I126110 - Regional aerodrome dev. scheme	50,721.00	98,943.00	-48,222.00	98,943.00
<b>Total I126 - Aerodrome</b>	<b>50,721.00</b>	<b>98,943.00</b>	<b>-48,222.00</b>	<b>98,943.00</b>
<b>Total I12 - TRANSPORT</b>	<b>2,817,026.16</b>	<b>2,063,937.00</b>	<b>753,089.16</b>	<b>3,456,586.00</b>
<b>I13 - ECONOMIC SERVICES</b>				
<b>I131 - Rural Services</b>				
I131110 - CLGF Year 2-Regional (part)	0.00	0.00	0.00	0.00
I131200 - Commissions on Police Licensing	450.39	336.00	114.39	500.00
I131201 - NIRRA Funding	0.00	2,000.00	-2,000.00	2,000.00
I132112 - Dry Season Assistance grant	0.00	0.00	0.00	0.00
<b>Total I131 - Rural Services</b>	<b>450.39</b>	<b>2,336.00</b>	<b>-1,885.61</b>	<b>2,500.00</b>
<b>I132 - Tourism/Area Promotion</b>				
I132004 - Emu Cup funding	0.00	0.00	0.00	2,500.00
I132005 - Caravan Park Revenues	13,851.13	0.00	13,851.13	15,000.00
I132017 - Centrecare reimbursement of exp	0.00	0.00	0.00	18,000.00
I132027 - Healthy Community Mining Co Con	32,400.00	0.00	32,400.00	32,400.00
I132036 - Tourist Sales	10.00	0.00	10.00	250.00
I132111 - MWDC-town entry solar lights	0.00	0.00	0.00	0.00
<b>Total I132 - Tourism/Area Promotion</b>	<b>46,261.13</b>	<b>0.00</b>	<b>46,261.13</b>	<b>68,150.00</b>
<b>I133 - Building Control</b>				
I133005 - Building Permits	26,267.00	1,336.00	24,931.00	2,000.00
I133010 - BCITF Fees to be Remitted	0.00	100.00	-100.00	100.00
<b>Total I133 - Building Control</b>	<b>26,267.00</b>	<b>1,436.00</b>	<b>24,831.00</b>	<b>2,100.00</b>
<b>I134 - Public Utility</b>				
I134110 - MWRGS-Royalties for Regions	0.00	0.00	0.00	0.00
<b>Total I134 - Public Utility</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>I136 - Fuel Station</b>				
I136040 - Fuel Station Lease Income	9,436.06	0.00	9,436.06	5,250.00
<b>Total I136 - Fuel Station</b>	<b>9,436.06</b>	<b>0.00</b>	<b>9,436.06</b>	<b>5,250.00</b>
<b>I138 - Other Economic Development</b>				
I138110 - Mining Contribution (part)	21,600.00	21,600.00	0.00	21,600.00
<b>Total I138 - Other Economic Development</b>	<b>21,600.00</b>	<b>21,600.00</b>	<b>0.00</b>	<b>21,600.00</b>
<b>Total I13 - ECONOMIC SERVICES</b>	<b>104,014.58</b>	<b>25,372.00</b>	<b>78,642.58</b>	<b>99,600.00</b>
<b>I14 - OTHER PROPERTY &amp; SERVICES</b>				
<b>I141 - Private Works</b>				
I141005 - Private Works Charges	18,928.46	13,336.00	5,592.46	20,000.00
<b>Total I141 - Private Works</b>	<b>18,928.46</b>	<b>13,336.00</b>	<b>5,592.46</b>	<b>20,000.00</b>

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<b>I143 - Public Works Overheads</b>				
I143005 - Depot Sale of Water	0.00	0.00	0.00	0.00
I143010 - Reimbursements	2,689.97	20,000.00	-17,310.03	30,000.00
<b>Total I143 - Public Works Overheads</b>	<b>2,689.97</b>	<b>20,000.00</b>	<b>-17,310.03</b>	<b>30,000.00</b>
<b>I144 - Plant Operation Costs</b>				
I144010 - Charges - Sale of Scrap	0.00	0.00	0.00	0.00
I144020 - Reimbursements	26,601.22	26,664.00	-62.78	40,000.00
I144100 - Gain on Disposal of Assets	58,000.00			
<b>Total I144 - Plant Operation Costs</b>	<b>84,601.22</b>	<b>26,664.00</b>	<b>57,937.22</b>	<b>40,000.00</b>
<b>I145 - Administration</b>				
I145010 - Reimbursements	3,958.08	664.00	3,294.08	1,000.00
I145015 - Advertising Rebates	1,235.91	1,336.00	-100.09	2,000.00
I145020 - Admin Charges	263.93	336.00	-72.07	500.00
I145025 - Photocopies & Facsimiles	26.18	64.00	-37.82	100.00
I145030 - Profit on Sale of Assets	0.00			
<b>Total I145 - Administration</b>	<b>5,484.10</b>	<b>2,400.00</b>	<b>3,084.10</b>	<b>3,600.00</b>
<b>I148 - Unclassified Income</b>				
I148003 - Other Income	0.00			
<b>Total I148 - Unclassified Income</b>	<b>0.00</b>			
<b>Total I14 - OTHER PROPERTY &amp; SERVICES</b>	<b>111,703.75</b>	<b>62,400.00</b>	<b>49,303.75</b>	<b>93,600.00</b>
<b>Total Income</b>	<b>5,635,256.77</b>	<b>6,039,537.00</b>	<b>-404,280.23</b>	<b>7,588,731.00</b>
<b>Expense</b>				
<b>E03 - GENERAL PURPOSE FUNDING.</b>				
<b>E031 - Rates</b>				
E031004 - Early Payment Incentive	1,000.00	1,000.00	0.00	1,000.00
E031005 - Title Searches	0.00	336.00	-336.00	500.00
E031010 - Valuation Expenses	2,125.10	2,000.00	125.10	3,000.00
E031020 - Debt Collection Costs	0.00	3,336.00	-3,336.00	5,000.00
E031021 - Refunds	519.14	2,000.00	-1,480.86	3,000.00
E031030 - Other Expenses	946.47	200.00	746.47	300.00
E031035 - Rates write-off	0.00	664.00	-664.00	1,000.00
E031200 - Admin Allocation - Rates	71,862.66	66,456.00	5,406.66	99,685.00
<b>Total E031 - Rates</b>	<b>76,453.37</b>	<b>75,992.00</b>	<b>461.37</b>	<b>113,485.00</b>
<b>E032 - Other</b>				
E032005 - Interest on Overdraft	0.00	450.00	-450.00	450.00
E032010 - Interest Charges ATO	0.00	100.00	-100.00	100.00
E032200 - Admin Allocation - Other GPF	116,119.03	172,060.00	-55,940.97	172,060.00
<b>Total E032 - Other</b>	<b>116,119.03</b>	<b>172,610.00</b>	<b>-56,490.97</b>	<b>172,610.00</b>

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<b>Total E03 · GENERAL PURPOSE FUNDING.</b>	192,572.40	248,602.00	-56,029.60	286,095.00
<b>E04 · GOVERNANCE.</b>				
<b>E041 · Membership</b>				
E041005 · Members Subscriptions	6,107.91	3,824.00	2,283.91	5,737.00
E041010 · President's Allowance				
E041011 · Presidents allowance	5,664.17	4,352.00	1,312.17	6,530.00
E041012 · Deputy Presidents allowance	920.82	740.00	180.82	1,110.00
<b>Total E041010 · President's Allowance</b>	<b>6,584.99</b>	<b>5,092.00</b>	<b>1,492.99</b>	<b>7,640.00</b>
E041015 · Members Allowances	5,560.00	12,000.00	-6,440.00	18,000.00
E041020 · Members Travelling	12,284.54	10,000.00	2,284.54	15,000.00
E041022 · Member Communication Allowance	2,647.00			
E041030 · Conference Expenses	19,356.94	18,000.00	1,356.94	20,000.00
E041035 · Training Expenses	370.00	9,648.00	-9,278.00	14,473.00
E041040 · Refreshments & Receptions	7,711.03	3,000.00	4,711.03	9,000.00
E041045 · Rates & Taxes	0.00			
E041050 · Election Expenses	605.00	12,000.00	-11,395.00	12,000.00
E041055 · Council Chambers Maintenance	308.60	2,000.00	-1,691.40	3,000.00
E041060 · Members Insurance	3,954.40	2,104.00	1,850.40	3,157.00
E041065 · Members Donations	260.00	1,336.00	-1,076.00	2,000.00
E041070 · Murchison Zone WALGA Exps	382.35	2,600.00	-2,217.65	2,600.00
E041075 · Members Expenses Other	3,193.60	1,000.00	2,193.60	1,500.00
E041090 · Forward Capital Works plan	0.00	16,666.00	-16,666.00	25,000.00
E041091 · Integrated Planning	0.00	20,000.00	-20,000.00	100,000.00
E041200 · Admin Allocation - Members	127,938.89	126,902.00	1,036.89	248,804.00
E041298 · Depn - Membership	1,109.22	1,280.00	-170.78	1,916.00
<b>Total E041 · Membership</b>	<b>198,374.47</b>	<b>247,452.00</b>	<b>-49,077.53</b>	<b>489,827.00</b>
<b>Total E04 · GOVERNANCE.</b>	<b>198,374.47</b>	<b>247,452.00</b>	<b>-49,077.53</b>	<b>489,827.00</b>
<b>E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>				
<b>E051 · Fire Prevention</b>				
E051005 · Fire Prevention Expenses	42,623.28	6,048.00	36,575.28	9,074.00
E051010 · Fire Vehicles Expenses	0.00	2,072.00	-2,072.00	3,110.00
E051015 · Fire Insurance	1,102.51	786.00	316.51	786.00
E051020 · Fire Shed Expenses	2,340.84	480.00	1,860.84	722.00
E051110 · Fire breaks	372.03	1,702.00	-1,329.97	2,550.00
E051111 · Emergency Management	4,179.54	17,000.00	-12,820.46	17,500.00
E051150 · Bush Fire Expenses	83,910.06			
E051200 · Admin Allocation - Fire Control	6,501.04	19,190.00	-12,688.96	28,782.00
E051298 · Depn - Fire Control	26,107.92	26,110.00	-2.08	39,162.00
<b>Total E051 · Fire Prevention</b>	<b>167,137.22</b>	<b>73,388.00</b>	<b>93,749.22</b>	<b>101,686.00</b>
<b>E052 · Animal Control</b>				
E052005 · Dog Control Expenses	253.73	2,000.00	-1,746.27	3,000.00
E052015 · Dog Range Expenses	9,909.70	11,664.00	-1,754.30	17,500.00

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<b>E052200 - Admin Allocation - Animal Contr</b>	17,637.17	19,190.00	-1,552.83	28,782.00
<b>E052298 - Depn. Animal Control</b>	124.36	127.00	-2.64	187.00
<b>Total E052 - Animal Control</b>	<b>27,924.96</b>	<b>32,981.00</b>	<b>-5,056.04</b>	<b>49,469.00</b>
<b>E053 - Other Law, Order Public Safety</b>				
<b>E053005 - Community Safety Grant Expenses</b>	0.00	2,000.00	-2,000.00	2,000.00
<b>Total E053 - Other Law, Order Public Safety</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>2,000.00</b>
<b>Total E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>	<b>195,062.18</b>	<b>108,369.00</b>	<b>86,693.18</b>	<b>153,155.00</b>
<b>E06 - EDUCATION &amp; WELFARE.</b>				
<b>E061 - Other Education</b>				
<b>E061005 - Telecentre Access Point</b>	161.60	0.00	161.60	0.00
<b>E061010 - Yalgoo Primary Sch scholarship</b>	0.00	3,500.00	-3,500.00	3,500.00
<b>E061030 - Choose Respect Agency Initiativ</b>	0.00	1,000.00	-1,000.00	1,000.00
<b>E061031 - Powerpoint Add On</b>	0.00	700.00	-700.00	700.00
<b>Total E061 - Other Education</b>	<b>161.60</b>	<b>5,200.00</b>	<b>-5,038.40</b>	<b>5,200.00</b>
<b>Total E06 - EDUCATION &amp; WELFARE.</b>	<b>161.60</b>	<b>5,200.00</b>	<b>-5,038.40</b>	<b>5,200.00</b>
<b>E07 - HEALTH.</b>				
<b>E074 - Admin. &amp; Inspections</b>				
<b>E074006 - EHO Consulting</b>	9,375.96	9,336.00	39.96	14,000.00
<b>E074010 - Water Sampling Expenses</b>	0.00	250.00	-250.00	250.00
<b>E074020 - Other Health Admin Expenses</b>	0.00	250.00	-250.00	250.00
<b>E074200 - Admin Allocation - Other Health</b>	7,338.08	7,984.00	-645.92	11,975.00
<b>E074298 - Depn. - Health Admin. &amp; Inspect</b>	455.62	456.00	-0.38	683.00
<b>E074300 - Yalgoo Group Zero Waste Expense</b>	0.00	0.00	0.00	0.00
<b>Total E074 - Admin. &amp; Inspections</b>	<b>17,169.66</b>	<b>18,276.00</b>	<b>-1,106.34</b>	<b>27,158.00</b>
<b>E075 - Preventative Services</b>				
<b>E075005 - Mosquito Control</b>	0.00	3,336.00	-3,336.00	5,000.00
<b>E075298 - Depn - Prev Services</b>	109.60	224.00	-114.40	334.00
<b>Total E075 - Preventative Services</b>	<b>109.60</b>	<b>3,560.00</b>	<b>-3,450.40</b>	<b>5,334.00</b>
<b>E077 - Other Health</b>				
<b>E077005 - Health Centre Maintenance</b>	6,365.06	14,664.00	-8,298.94	22,000.00
<b>E077010 - Analytical Expenses</b>	378.55	264.00	114.55	400.00
<b>E077015 - Ambulance Services</b>	852.32	1,336.00	-483.68	2,000.00
<b>E077020 - RFDS Paynes Find</b>	0.00	176.00	-176.00	260.00
<b>E077025 - Dental Services</b>	0.00	336.00	-336.00	500.00
<b>E077100 - Other Health Admin Allocation</b>	3,154.01	3,432.00	-277.99	5,147.00
<b>E077298 - Depn - Other Health</b>	12,979.86	12,982.00	-2.14	19,470.00
<b>Total E077 - Other Health</b>	<b>23,729.80</b>	<b>33,190.00</b>	<b>-9,460.20</b>	<b>49,777.00</b>
<b>Total E07 - HEALTH.</b>	<b>41,009.06</b>	<b>55,026.00</b>	<b>-14,016.94</b>	<b>82,269.00</b>

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	Jul '11 - Feb 12	YTD Budget	\$ Over Budget	Annual Budget
<b>E09 - HOUSING.</b>				
<b>E091 - Staff Housing</b>				
E091005 - Staff Housing Expenses	131,599.56	76,024.00	55,575.56	114,033.00
E091015 - Interest Expense Loan 51	0.00	0.00	0.00	0.00
E091020 - Interest Expense Loan 53	5,903.10	0.00	5,903.10	12,034.00
E091025 - Interest Expense Loan 55	7,840.04	0.00	7,840.04	14,929.00
E091100 - Admin Allocation	5,213.57	5,672.00	-458.43	8,508.00
E091298 - Depreciation - Staff Housing	12,074.76	11,800.00	274.76	17,701.00
<b>Total E091 - Staff Housing</b>	<b>162,631.03</b>	<b>93,496.00</b>	<b>69,135.03</b>	<b>167,205.00</b>
<b>E092 - Other Housing</b>				
E092105 - 18C Shamrock St expenses	329.69	313.00	16.69	473.00
E092110 - 18D Shamrock St expenses	138.86	4,184.00	-4,045.14	6,273.00
E092298 - Depn - Other Housing	28,672.09	28,408.00	264.09	42,610.00
<b>Total E092 - Other Housing</b>	<b>29,140.64</b>	<b>32,905.00</b>	<b>-3,764.36</b>	<b>49,356.00</b>
<b>Total E09 - HOUSING.</b>	<b>191,771.67</b>	<b>126,401.00</b>	<b>65,370.67</b>	<b>216,561.00</b>
<b>E10 - COMMUNITY AMENITIES.</b>				
<b>E101 - Sanitation Other</b>				
E101005 - Household Refuse Collection	10,878.09	11,960.00	-1,081.91	17,936.00
E101010 - Refuse Site Mainten - Yalgoo	17,945.11	13,336.00	4,609.11	20,000.00
E101015 - Refuse Site Mainten - Paynes F	0.00	6,664.00	-6,664.00	10,000.00
E101020 - Commercial Refuse Collection	6,088.78	2,944.00	3,144.78	4,420.00
E101025 - Replacement bins	0.00	664.00	-664.00	1,000.00
E101200 - Admin Allocation - Sanitation	7,016.38	7,632.00	-615.62	11,450.00
E101201 - Waste Management Expend	0.00	6,664.00	-6,664.00	10,000.00
<b>Total E101 - Sanitation Other</b>	<b>41,928.36</b>	<b>49,864.00</b>	<b>-7,935.64</b>	<b>74,806.00</b>
<b>E102 - Protection of Environment</b>				
E102005 - Removal Abandoned Vehicles	0.00	864.00	-864.00	1,300.00
<b>Total E102 - Protection of Environment</b>	<b>0.00</b>	<b>864.00</b>	<b>-864.00</b>	<b>1,300.00</b>
<b>E106 - T.P. &amp; Regional Devel</b>				
E106005 - TP Scheme Expenses	3,008.52	7,000.00	-3,991.48	7,000.00
E106200 - Admin Allocation - Town Plannin	4,891.87	5,320.00	-428.13	7,983.00
<b>Total E106 - T.P. &amp; Regional Devel</b>	<b>7,900.39</b>	<b>12,320.00</b>	<b>-4,419.61</b>	<b>14,983.00</b>
<b>E107 - Other</b>				
E107005 - Cemetery Expenses	11,831.39	3,336.00	8,495.39	5,000.00
E107010 - Public Conveniences	23,437.69	30,000.00	-6,562.31	45,000.00
E107015 - Community Bus Expenses	3,347.71	1,664.00	1,683.71	2,500.00
E107021 - Vacant Land Development/Mtce	1,155.22	5,000.00	-3,844.78	5,000.00
E107025 - Interest Expenditure - Loan 54	1,083.22	4,038.00	-2,954.78	6,054.00
E107200 - Admin Allocation - Other Commun	5,020.56	5,464.00	-443.44	8,193.00
E107298 - Depn - Other Community Services	12,428.27	12,561.00	-132.73	18,845.00



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<b>Total E107 - Other</b>	58,304.06	62,063.00	-3,758.94	90,592.00
<b>Total E10 - COMMUNITY AMENITIES.</b>	108,132.81	125,111.00	-16,978.19	181,681.00
<b>E11 - RECREATION &amp; CULTURE.</b>				
<b>E111 - Public Halls &amp; Civic Centres</b>				
E111005 - Yalgoo Hall Expenses	17,423.02	14,248.00	3,175.02	21,372.00
E111200 - Admin Allocation - Public Halls	21,112.89	22,968.00	-1,855.11	34,454.00
E111201 - Yalgoo Community Hub CYC Expens	5,101.05	5,336.00	-234.95	8,000.00
E111298 - Depn - Public Halls	7,819.75	7,712.00	107.75	11,568.00
<b>Total E111 - Public Halls &amp; Civic Centres</b>	51,456.71	50,264.00	1,192.71	75,394.00
<b>E113 - Other Recreation</b>				
E113002 - Community Park Gibbon St	19,622.75	13,336.00	6,286.75	20,000.00
E113004 - Shamrock St Park	10,212.90	5,336.00	4,876.90	8,000.00
E113010 - Old Railway Station grounds	21,324.05	23,999.00	-2,674.95	35,995.00
E113015 - Old Railway Station building	29,633.18	12,136.00	17,497.18	18,205.00
E113020 - Paynes Find Complex Expenses	47,185.22	20,000.00	27,185.22	30,000.00
E113025 - Tennis Courts	1,947.80	312.00	1,635.80	466.00
E113030 - Yalgoo Golf Course	545.45	1,336.00	-790.55	2,000.00
E113060 - Minor Equipment	4,218.88	4,000.00	218.88	6,000.00
E113070 - Payne's Find Development projec	0.00	3,336.00	-3,336.00	5,000.00
E113090 - Water Park Mtce	12,519.16	12,000.00	519.16	18,000.00
E113200 - Admin Allocation - Other Recrea	25,554.36	27,800.00	-2,245.64	41,702.00
E113298 - Depn - Other Recreation	41,608.02	41,271.00	337.02	61,903.00
<b>Total E113 - Other Recreation</b>	214,371.77	164,862.00	49,509.77	247,271.00
<b>E114 - TV &amp; Radio Broadcasting</b>				
E114005 - Rebroadcasting Licences	3,278.08	4,000.00	-721.92	6,000.00
E114006 - Rebroadcasting Mats/Contr	2,155.66	664.00	1,491.66	1,000.00
E114010 - Rebroadcasting Equip Mtce	117.26	2,664.00	-2,546.74	4,000.00
E114011 - Digital TV Initiative	0.00	13,336.00	-13,336.00	20,000.00
<b>Total E114 - TV &amp; Radio Broadcasting</b>	5,551.00	20,664.00	-15,113.00	31,000.00
<b>E115 - Library</b>				
E115010 - Freight & Post (Books)	593.57	664.00	-70.43	1,000.00
E115015 - Library Other Expenses	651.42	2,000.00	-1,348.58	3,000.00
E115200 - Admin Allocation - Libraries	25,297.00	27,520.00	-2,223.00	41,282.00
E115298 - Depn - Library	463.48	224.00	239.48	334.00
<b>Total E115 - Library</b>	27,005.47	30,408.00	-3,402.53	45,616.00
<b>E116 - Other Culture</b>				
E116105 - Municipal heritage Inventory	0.00	7,000.00	-7,000.00	7,000.00
E116110 - Celebration	13,013.52	20,000.00	-6,986.48	20,000.00
E116200 - Admin Allocated Other Culture	6,436.71	7,000.00	-563.29	10,504.00
<b>Total E116 - Other Culture</b>	19,450.23	34,000.00	-14,549.77	37,504.00

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<b>E117 - Other Heritage</b>				
E117005 - Museum/Gaol Expenses	3,814.76	4,336.00	-521.24	6,500.00
E117010 - Chapel Expenses	1,608.26	2,664.00	-1,055.74	4,000.00
E117110 - Old Anglican Church	1,802.80	4,327.00	-2,524.20	6,487.00
E117120 - Anglican Church Conserv. Plan	0.00	0.00	0.00	0.00
E117200 - Admin Alloc - Other Heritage	8,882.94	9,664.00	-781.06	14,496.00
E117298 - Depn Other Heritage	16,411.87	16,728.00	-316.13	25,093.00
<b>Total E117 - Other Heritage</b>	<b>32,520.63</b>	<b>37,719.00</b>	<b>-5,198.37</b>	<b>56,576.00</b>
<b>Total E11 - RECREATION &amp; CULTURE.</b>	<b>350,355.81</b>	<b>337,917.00</b>	<b>12,438.81</b>	<b>493,361.00</b>
<b>E12 - TRANSPORT.</b>				
<b>E122 - Road Maintenance</b>				
E122005 - Town St Maintenance	50,435.79	62,664.00	-12,228.21	94,000.00
E122010 - Footpaths/Crossover Mtce	157.08	1,464.00	-1,306.92	2,200.00
E122011 - Lighting of Streets	5,506.23	4,600.00	906.23	6,900.00
E122013 - Street Trees & Watering	3,974.70	11,464.00	-7,489.30	17,200.00
E122014 - Loss on Disposal of Assets	13,483.58	27,456.00	-13,972.42	41,182.00
<b>E122025 - Road Mtce Other Works</b>				
E025.10 - Sign Reps/Replace	10,124.46	13,336.00	-3,211.54	20,000.00
E025.11 - Street Sweeping	0.00	336.00	-336.00	500.00
E025.13 - Veg/Weed Control	-72.36	800.00	-872.36	1,200.00
E122025 - Road Mtce Other Works - Other	-3,337.50			
<b>Total E122025 - Road Mtce Other Works</b>	<b>6,714.60</b>	<b>14,472.00</b>	<b>-7,757.40</b>	<b>21,700.00</b>
E122030 - Road Inspection After Rain	1,412.70			
E122050 - Engineering	26,486.30	8,000.00	18,486.30	12,000.00
E122054 - Cement Products	7,657.03			
E122055 - Rural Road Maintenance	589,796.19	404,536.00	185,260.19	606,800.00
E122056 - Roman Expenses	15,084.79	3,336.00	11,748.79	5,000.00
E122060 - Depot Maintenance	47,830.03	33,336.00	14,494.03	50,000.00
E122090 - Rework - Inclement Weather	41,764.59			
E122298 - Depreciation - Transport Other	457,397.56	478,656.00	-21,258.44	717,983.00
<b>E122300 - Flood Damage</b>				
E025.20 - Opening Up	-9,829.88			
E025.30 - Reinstatement	207,481.08			
E025.40 - Opening Up Flood Feb 2011	19,700.00			
E025.50 - Reinstatement Flood Feb 2011	1,543,417.78			
E122300 - Flood Damage - Other	0.00	1,634,656.00	-1,634,656.00	2,451,984.00
<b>Total E122300 - Flood Damage</b>	<b>1,760,768.98</b>	<b>1,634,656.00</b>	<b>126,112.98</b>	<b>2,451,984.00</b>
<b>Total E122 - Road Maintenance</b>	<b>3,028,470.15</b>	<b>2,684,640.00</b>	<b>343,830.15</b>	<b>4,026,949.00</b>
<b>E126 - Aerodrome</b>				
E126005 - Yalgoo Airstrip	2,190.84	4,000.00	-1,809.16	6,000.00
E126010 - Paynes Find Airstrips	9,884.37	5,336.00	4,548.37	8,000.00
E126015 - Emergency Airstrips	405.84	2,664.00	-2,258.16	4,000.00

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E126090 - Rework - Inclement Weather	24,484.62			
E126200 - Admin Allocation - Aerodromes	3,025.32	3,289.00	-263.68	4,937.00
E126298 - Depn - Aerodromes	2,217.93	1,696.00	521.93	2,543.00
<b>Total E126 - Aerodrome</b>	<b>42,208.92</b>	<b>16,985.00</b>	<b>25,223.92</b>	<b>25,480.00</b>
<b>Total E12 - TRANSPORT.</b>	<b>3,070,679.07</b>	<b>2,701,625.00</b>	<b>369,054.07</b>	<b>4,052,429.00</b>
<b>E13 - ECONOMIC SERVICES.</b>				
<b>E131 - Rural Services</b>				
E131010 - Vermin Control - MRVC	10,860.35	11,000.00	-139.65	11,000.00
E131200 - Admin Allocated	14,032.16	15,264.00	-1,231.84	22,899.00
E131201 - NIRRA Seminar Production	0.00	2,000.00	-2,000.00	2,000.00
E131297 - Dry Season Assistance exp	0.00	0.00	0.00	0.00
E131298 - Depreciation	252.12	254.00	-1.88	378.00
<b>Total E131 - Rural Services</b>	<b>25,144.63</b>	<b>28,518.00</b>	<b>-3,373.37</b>	<b>36,277.00</b>
<b>E132 - Tourism/Area Promotion</b>				
E132005 - Caravan Park Expenditure	82,700.37	54,000.00	28,700.37	81,000.00
E132007 - Tourism Promotion	14,314.74	26,664.00	-12,349.26	40,000.00
E132008 - Tourism Signage	4,676.29	3,336.00	1,340.29	5,000.00
E132009 - Town Entry Statements (Mtce)	2,497.34	1,336.00	1,161.34	2,000.00
E132010 - Website Development Expenses	0.00	800.00	-800.00	1,200.00
E132015 - Insurance	0.00	448.00	-448.00	673.00
E132019 - HCP Vehicle YA800	1,150.86	2,664.00	-1,513.14	4,000.00
E132020 - HCP Office Maintenance	45.00	0.00	45.00	0.00
E132021 - HCP Office Materials & Contract	990.20	664.00	326.20	1,000.00
E132022 - HCP Office Equipment	383.50	336.00	47.50	500.00
E132025 - Centrecare support	0.00	34,936.00	-34,936.00	52,400.00
E132026 - Emu Cup event	0.00	3,336.00	-3,336.00	5,000.00
E132200 - Admin Allocated - Tourism	16,864.52	18,345.00	-1,480.48	27,521.00
E132298 - Depn - Tourism	15,451.32	15,543.00	-91.68	23,311.00
<b>Total E132 - Tourism/Area Promotion</b>	<b>139,074.14</b>	<b>162,408.00</b>	<b>-23,333.86</b>	<b>243,605.00</b>
<b>E133 - Building Control</b>				
E133005 - Building Control Expenses	0.00	200.00	-200.00	300.00
E133010 - EHO Consulting Costs	4,021.14	9,336.00	-5,314.86	14,000.00
E133200 - Admin Allocated Building Contro	4,505.84	4,904.00	-398.16	7,353.00
<b>Total E133 - Building Control</b>	<b>8,526.98</b>	<b>14,440.00</b>	<b>-5,913.02</b>	<b>21,653.00</b>
<b>E134 - Public Utility</b>				
E134005 - P/Find Water Supply Expenses	0.00	336.00	-336.00	500.00
E134300 - Yalgoo Street Lights	0.00			
<b>Total E134 - Public Utility</b>	<b>0.00</b>	<b>336.00</b>	<b>-336.00</b>	<b>500.00</b>
<b>E136 - Fuel Station</b>				
E136015 - Licences/Permits	638.00	336.00	302.00	500.00
E136030 - Other Expenses	1,474.43	4,664.00	-3,189.57	7,000.00

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E136298 - Depn Fuel Station	6,222.80	7,694.00	-1,471.20	11,538.00
<b>Total E136 - Fuel Station</b>	<b>8,335.23</b>	<b>12,694.00</b>	<b>-4,358.77</b>	<b>19,038.00</b>
<b>E138 - Other Economic Development</b>				
E138110 - Economic Development Contract	0.00	60,000.00	-60,000.00	100,000.00
E138120 - Economic Development Initiative	0.00	30,800.00	-30,800.00	61,600.00
<b>Total E138 - Other Economic Development</b>	<b>0.00</b>	<b>90,800.00</b>	<b>-90,800.00</b>	<b>161,600.00</b>
<b>Total E13 - ECONOMIC SERVICES.</b>	<b>181,080.98</b>	<b>309,196.00</b>	<b>-128,115.02</b>	<b>482,673.00</b>
<b>E14 - OTHER PROPERTY &amp; SERVICES.</b>				
<b>E141 - Private Works</b>				
E141005 - Private Works Expenses	18,370.14	13,336.00	5,034.14	20,000.00
<b>Total E141 - Private Works</b>	<b>18,370.14</b>	<b>13,336.00</b>	<b>5,034.14</b>	<b>20,000.00</b>
<b>E143 - Works Overheads</b>				
E143005 - Engineering Supervision Costs	96,104.80	107,609.00	-11,504.20	161,417.00
E143010 - Sick Leave	9,893.39	16,760.00	-6,866.61	25,144.00
E143011 - Light Duties/Rehab	34,181.55			
E143015 - Annual Leave	38,036.16	33,528.00	4,508.16	50,288.00
E143020 - Public Holidays	11,092.76	16,760.00	-5,667.24	25,144.00
E143030 - Accrued Leave Expenses	0.00	0.00	0.00	0.00
E143035 - Superannuation	35,270.61	47,425.00	-12,154.39	71,141.00
E143039 - ETP	5,063.40			
E143040 - Wages Allowances	15,333.72	63,568.00	-48,234.28	95,353.00
E143041 - Backpay	20,212.45			
E143042 - Stand down time/wet weather	0.00	0.00	0.00	0.00
E143050 - Staff Training	13,895.23	27,512.00	-13,616.77	41,272.00
E143055 - Protective Clothing	4,811.73	4,000.00	811.73	6,000.00
E143060 - Travel & Accommodation	13,886.02	3,336.00	10,550.02	5,000.00
E143065 - Depot Mtce Expenses	5,363.25			
E143075 - Foreman's Vehicle Expenses	5,659.88	8,000.00	-2,340.12	12,000.00
E143078 - OH & S	1,040.07	6,664.00	-5,623.93	10,000.00
E143085 - Tools Replaced	1,666.44	664.00	1,002.44	1,000.00
E143095 - Traffic Management Signs	0.00	4,664.00	-4,664.00	7,000.00
E143100 - Insurance on Works	8,118.79	8,864.00	-745.21	13,297.00
E143101 - Satellite phones	2,575.10	2,000.00	575.10	3,000.00
E143102 - Recruitment expenses/relocation	4,993.93	10,000.00	-5,006.07	10,000.00
E143103 - Drug and Alcohol testing	0.00	1,664.00	-1,664.00	2,500.00
E143110 - Works Workers Compens. Insurance	19,434.34	18,000.00	1,434.34	18,000.00
E143111 - Works General Insurance	0.00	12,900.00	-12,900.00	12,900.00
E143200 - Admin Allocated	132,019.74	143,630.00	-11,610.26	215,442.00
E143299 - LESS PWOH ALLOCATED-PROJECTS	-349,629.56	-521,752.00	172,122.44	-782,625.00
<b>Total E143 - Works Overheads</b>	<b>129,023.80</b>	<b>15,796.00</b>	<b>113,227.80</b>	<b>3,273.00</b>
<b>E144 - Plant Cost Overheads</b>				
E144005 - Fuel & Oil	82,677.39	120,000.00	-37,322.61	180,000.00
E144010 - Tyres & Tubes	35,784.60	16,664.00	19,120.60	25,000.00

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Accrual Basis

## Shire of Yalgoo

### Income Statement by Program

July 1, 2011 through to February 29, 2012

	Jul '11 - Feb 12	YTD Budget	\$ Over Budget	Annual Budget
E144015 · Parts & Repairs	185,484.63	126,664.00	58,820.63	190,000.00
E144020 · Repair Wages	9,691.13	20,000.00	-10,308.87	30,000.00
E144025 · Insurance (Reg/Ins)	63,304.99	42,201.00	21,103.99	63,305.00
E144035 · Other POC Expenses	610.39			
E144040 · Blades & Tynes	3,027.16	10,000.00	-6,972.84	15,000.00
E144045 · Licensing (Reg/Ins)	794.98	0.00	794.98	0.00
E144050 · Survey and Microcom Equipment	7,055.60	1,664.00	5,391.60	2,500.00
E144052 · Workshop consumables	18,734.07	13,336.00	5,398.07	20,000.00
E144053 · Replacement tools	1,271.22	4,000.00	-2,728.78	6,000.00
E144200 · Admin Alloc - POC	13,261.31	14,424.00	-1,162.69	21,640.00
E144298 · Plant Depreciation	112,517.54	116,024.00	-3,506.46	174,040.00
E144299 · LESS POC ALLOCATED-PROJECTS	-447,761.35	-484,992.00	37,230.65	-727,485.00
<b>Total E144 · Plant Cost Overheads</b>	<b>86,453.66</b>	<b>-15.00</b>	<b>86,468.66</b>	<b>0.00</b>
<b>E145 · Administration</b>				
E145005 · Salaries & Wages	249,843.60	321,888.00	-72,044.40	482,833.00
E145008 · Backpay	7,216.10			
E145010 · Superannuation	35,680.98	36,784.00	-1,103.02	55,172.00
E145015 · Staff Amenities	1,399.09	1,336.00	63.09	2,000.00
E145020 · Staff Uniforms	568.45	5,336.00	-4,767.55	8,000.00
E145025 · Recruitment Expenses	14,768.58	12,000.00	2,768.58	18,000.00
E145026 · Admin Relocation Expenses	2,437.96	10,000.00	-7,562.04	15,000.00
E145027 · Drug and alcohol testing	0.00	432.00	-432.00	650.00
E145030 · Staff Training	13,593.54	18,664.00	-5,070.46	28,000.00
E145035 · Advertising	3,059.38	10,000.00	-6,940.62	15,000.00
E145040 · Postage and Freight	1,897.35	800.00	1,097.35	1,200.00
E145045 · Printing & Stationery	5,450.06	10,000.00	-4,549.94	15,000.00
E145050 · Subscriptions	3,671.91	7,336.00	-3,664.09	11,000.00
E145055 · Computer Mtce/Support	15,831.83	14,664.00	1,167.83	22,000.00
E145060 · Office Equip Mtce	6,755.17	8,800.00	-2,044.83	13,200.00
E145065 · Travel & Accommodation	2,284.93	5,336.00	-3,051.07	8,000.00
E145070 · Conference Expenses	4,074.76	4,336.00	-261.24	6,500.00
E145075 · Vehicle Expenses- YA 0	4,203.57	5,000.00	-796.43	7,500.00
E145076 · Admin VRE (FBT)	12,800.00	17,064.00	-4,264.00	25,600.00
E145080 · Audit Fees	15,551.67	16,000.00	-448.33	16,000.00
E145085 · Consultancy	25,627.80	30,000.00	-4,372.20	45,000.00
E145086 · Accounting Service	94,085.91	50,000.00	44,085.91	75,000.00
E145090 · Legal Expenses	421.40	5,336.00	-4,914.60	8,000.00
E145095 · Administration Building Mtce	12,947.32	19,336.00	-6,388.68	29,000.00
E145096 · Human Resource Management	5,500.00	6,664.00	-1,164.00	10,000.00
E145097 · OH & S Admin	0.00	3,336.00	-3,336.00	5,000.00
E145105 · Electricity	6,222.85	6,000.00	222.85	9,000.00
E145110 · Telephone-Internet	16,852.25	12,000.00	4,852.25	18,000.00
E145115 · Insurance	33,233.01	30,000.00	3,233.01	30,000.00
E145120 · Bank Charges	3,366.43	2,136.00	1,230.43	3,200.00
E145125 · Loss on Sale of Assets	16,744.30	17,120.00	-375.70	25,681.00
E145130 · Expenses Other	1,666.92	1,336.00	330.92	2,000.00
E145140 · Cash Rounding Account	-0.01	0.00	-0.01	0.00

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Accrual Basis

## Shire of Yalgoo

### Income Statement by Program

July 1, 2011 through to February 29, 2012

	Jul '11 - Feb 12	YTD Budget	\$ Over Budget	Annual Budget
<b>E145145 - Water</b>	1,725.00	336.00	1,389.00	500.00
<b>E145146 - Admin Vehicle</b>	1,649.77	2,336.00	-686.23	3,500.00
<b>E145298 - Depn - Administration General</b>	22,554.17	23,928.00	-1,373.83	35,890.00
<b>E145300 - LESS ADMIN ALLOCATED-PROGRAMS</b>	-643,686.05	-715,640.00	71,953.95	-1,050,427.00
<b>Total E145 - Administration</b>	0.00	0.00	0.00	-1.00
<b>E146 - Salaries Control</b>				
<b>E146010 - Gross Total Salaries and Wages</b>	632,504.14	768,576.00	-136,071.86	1,152,863.00
<b>E146020 - Reimb.- Workers Comp.</b>	2,641.77	0.00	2,641.77	0.00
<b>E146200 - LESS SALS/WAGES ALLOCATED</b>	-635,145.17	-768,576.00	133,430.83	-1,152,863.00
<b>Total E146 - Salaries Control</b>	0.74	0.00	0.74	0.00
<b>E147 - Unclassified Items</b>				
<b>E147110 - Pay super on overtime 2003-08</b>	0.00	116,024.00	-116,024.00	174,040.00
<b>E147900 - Suspense</b>	0.00	-116,024.00	116,024.00	-174,040.00
<b>Total E147 - Unclassified Items</b>	0.00	0.00	0.00	0.00
<b>Total E14 - OTHER PROPERTY &amp; SERVICES.</b>	233,848.34	29,117.00	204,731.34	23,272.00
<b>Total Expense</b>	4,763,048.39	4,294,016.00	469,032.39	6,466,523.00
<b>Net Income</b>	<b>872,208.38</b>	<b>1,745,521.00</b>	<b>-873,312.62</b>	<b>1,122,208.00</b>

### Material Variances as at 29 February 2012

The following report shows account groups where there is a variance of greater than 10% or greater than \$5,000 between the budget as at 31 December and the actual as at 31 December 2011.

Note that material/permanent variances have been subsequently amended by the annual Budget Review presented to Council on 11 April 2012 and this will be reflected from the April financial statements.

#### INCOME

Program		YTD (July 11 - Feb 12)				Annual	Comments
		Actuals \$	Budget \$	Variance - over/(under)		Budget	
				\$	%	\$	
General Purpose Funding	<b>103</b>	2,428,647	3,701,569	(1,272,922)	(34)%	3,702,905	• Timing of grants income: CLGF, Local Roads, Grants Commission Grant pmts yet to be received
Governance	<b>104</b>	0	80,000	(80,000)	(100)%	80,000	• Mt Magnet Grant application for integrated plan - income unlikely (Budget Review decrease to \$nil)
Law Order & Public Safety	<b>105</b>	81,855	31,737	50,118	158%	34,470	• Grants - AWARE Emergency Risk Man - 50% claimed • Reimbursements received for fire expenses
Health	<b>107</b>	50,000	15,172	34,828	230%	23,000	• WACHS capital grant (Budget Review increase by \$50k)
Housing	<b>109</b>	6,857	36,000	(29,143)	(81)%	54,000	• PF Ins claim - Repairs occurred June 2011, therefore 2011 expense and income \$44k (Budget Review reduce by \$44k)
Community Amenities	<b>110</b>	13,891	11,848	2,043	17%	32,320	• Accounting recalculation of forfeited land deposits 2010/11
Recreation & Culture	<b>111</b>	21,263	11,502	9,761	85%	12,250	• Jockey Club judge box contrib • Carried forward grant final payment received for from Sport and Recreation for Waterpark
Transport	<b>112</b>	2,817,026	2,063,937	753,089	36%	3,456,586	• Timing of grants income: RRGP, R2R, MRWA and Regional Aerodrome (RADS) • Reimbursements for Flood Damage to Roads
Economic Services	<b>113</b>	104,015	25,372	78,643	310%	99,600	• Caravan Park income - exceeds budget (Budget Review increase to \$26k ) • Bldg permits - Ext Hill temp camp approval fees \$8k, not budgeted
Other Property & Services	<b>114</b>	111,704	62,400	49,304	79%	93,600	• Gain on disposal of Plant and Equipment

**EXPENDITURE**

Program		YTD (July 11 - Feb 12)				Annual	Comments
		Actuals	Budget	Variance - over/(under)		Budget	
		\$	\$	\$	%	\$	
General Purpose Funding	<b>E03</b>	192,572	229,854	(37,282)	(16)%	286,095	<ul style="list-style-type: none"> <li>• Timing of Admin Allocation - budgeted 100% in July 2011, not allocated over year. Will correct monthly allocation in Budget Review</li> </ul>
Governance	<b>E04</b>	198,374	224,613	(26,239)	(12)%	489,827	<ul style="list-style-type: none"> <li>• Election expenses underspent (Budget Review)</li> <li>• Training not yet spent</li> <li>• Unspent component of Forward Capital Works Plan and Integrated Planning</li> </ul>
Law Order & Public Safety	<b>E05</b>	195,062	86,230	108,832	126%	153,155	<ul style="list-style-type: none"> <li>• Fire prevention expenses are offset by reimbursements received.</li> </ul>
Education & Welfare	<b>E06</b>	162	5,200	(5,038)	(97)%	5,200	<ul style="list-style-type: none"> <li>• Yalgoo Primary School scholarship not yet spent</li> </ul>
Housing	<b>E09</b>	191,772	94,800	96,972	102%	216,561	<ul style="list-style-type: none"> <li>• Staff Housing expenses (Budget Review)</li> </ul>
Community Amenities	<b>E10</b>	108,133	96,834	11,299	12%	181,681	<ul style="list-style-type: none"> <li>• Sanitation expenditure under YTD budget</li> <li>• TP Scheme - not started</li> <li>• Vacant Land Dev and Public Conveniences expenditure</li> </ul>
Recreation & Culture	<b>E11</b>	350,356	337,917	12,439	4%	493,361	<ul style="list-style-type: none"> <li>• Additional maintenance of Railway Stn</li> <li>• Paynes Find Complex additional work</li> <li>• Digital TV Initiative not yet commenced</li> </ul>
Transport	<b>E12</b>	3,070,679	2,026,218	1,044,461	52%	4,052,429	<ul style="list-style-type: none"> <li>• Flood damage repairs commenced to be offset by additional income through flood damage claims</li> <li>• Aerodrome rework due to inclement weather</li> </ul>
Economic Services	<b>E13</b>	181,081	207,050	(25,969)	(13)%	482,673	<ul style="list-style-type: none"> <li>• Unspent Community and Youth Co-ordinator</li> <li>• Centrecare support payment to be invoiced</li> </ul>
Other Property & Services	<b>E14</b>	233,848	55,076	178,772	325%	23,272	<ul style="list-style-type: none"> <li>• Public Works Overhead &amp; Plant Oncosts require additional reallocations.</li> </ul>



**Capital Works Expenditure**

Program	YTD (July 11 - Feb 12)				Annual	Comments
	Actuals \$	Budget \$	Variance - over/(under)		Budget	
			\$	%	\$	
Law, Order, Public Safety	9,015	23,000	(13,985)	(61)%	23,000	<ul style="list-style-type: none"> <li>• Fire Appliance Bay Facility currently being built</li> <li>• Security lighting quotes being sought</li> </ul>
Housing	401,675	758,041	(356,366)	(47)%	758,041	<ul style="list-style-type: none"> <li>• 48 Gibbons St being built</li> <li>• Refurbishments on staff housing to be carried out after completion of 48 Gibbons</li> <li>• 74 Weeks St construction not yet started</li> </ul>
Community Amenities	6,614	169,546	(162,932)	(96)%	169,546	<ul style="list-style-type: none"> <li>• Sewerage Plant awaiting funding advice</li> <li>• Cemetery project to be carried forward till 2012/13</li> <li>• Recycling Waste Management subject to outside funding being sought</li> </ul>
Recreation and Culture	106,412	387,969	(281,557)	(73)%	387,969	<ul style="list-style-type: none"> <li>• Yalgoo hall upgrade underway</li> <li>• Yalgoo sports facility will be subject to the timing of grant being received</li> <li>• Refurbishment of Parks and Gardens and the Community Park work commencing in March.</li> </ul>
Transport	777,525	1,407,031	(629,506)	(45)%	1,407,031	<ul style="list-style-type: none"> <li>• Yalgoo -Ningan Repair &amp; Reseal</li> <li>• Yalgoo- Morawa Reform</li> </ul> Work scheduled to be completed February to June.
Economic Services	47,894	229,000	(181,106)	(79)%	229,000	<ul style="list-style-type: none"> <li>• Caravan park redevelopment/Paynes Find beautification - timing of grant fund.</li> <li>• Work not yet started on Paynes Find Beautification</li> </ul>
Other Property and Services	3,439	142,850	(139,411)	(98)%	142,850	<ul style="list-style-type: none"> <li>• CEO Vehicle not to be traded in 2011/12 - replacement of works supervisor vehicle to be purchased late 2011/12</li> <li>• Admin Building Garden Refurbishment to be started in March 2012</li> </ul>

**Shire of Yalgoo investment register as at 29 February 2012**

<b>Fund</b>	<b>Institution</b>	<b>Invested</b>	<b>Due</b>	<b>Interest Rate %</b>	<b>Amount Due</b>
Municipal	NAB	varying		Up to 2.40	
Reserve	NAB	431,587	25/04/2012	5.86%	444,268
Reserve	Suncorp	1,188,218	29/06/2012	5.87%	1,219,641
		<b>1,619,806</b>			

<b>2011-2012</b>	<b>Jul-11</b>	<b>Aug-11</b>	<b>Sep-11</b>	<b>Oct-11</b>	<b>Nov-11</b>	<b>Dec-11</b>	<b>Jan-12</b>	<b>Feb-12</b>	<b>Mar-12</b>	<b>Apr-12</b>	<b>May-12</b>	<b>Jun-12</b>
Bal c/f	\$ 27,786	\$ 20,110	\$ 1,385,713	\$ 433,398	\$ 303,816	\$ 229,028	\$ 199,217	\$ 113,529	\$ 94,551	\$ 94,551	\$ 94,551	\$ 94,551
Rates raised		\$ 1,346,315										
Adjustments	\$ 36	\$ 55,074	-\$ 25,295	\$ 3,718	\$ 3,269	\$ 552	-\$ 1,944	-\$ 8,566				
<b>Total Rates</b>	<b>\$ 27,822</b>	<b>\$ 1,421,499</b>	<b>\$ 1,360,418</b>	<b>\$ 437,116</b>	<b>\$ 307,085</b>	<b>\$ 229,580</b>	<b>\$ 197,273</b>	<b>\$ 104,963</b>	<b>\$ 94,551</b>	<b>\$ 94,551</b>	<b>\$ 94,551</b>	<b>\$ 94,551</b>
Received	\$ 7,712	\$ 35,786	\$ 927,020	\$ 133,301	\$ 78,056	\$ 30,364	\$ 83,744	\$ 10,412				
<b>Balance outstanding</b>	<b>\$ 20,110</b>	<b>\$ 1,385,713</b>	<b>\$ 433,398</b>	<b>\$ 303,816</b>	<b>\$ 229,028</b>	<b>\$ 199,217</b>	<b>\$ 113,529</b>	<b>\$ 94,551</b>	<b>\$ 94,551</b>	<b>\$ 94,551</b>	<b>\$ 94,551</b>	<b>\$ 94,551</b>
Percentage outstanding		98.9%	30.9%	21.7%	16.3%	14.2%	8.1%	6.7%	6.7%	6.7%	6.7%	6.7%

<b>2010-2011</b>	<b>Jul-10</b>	<b>Aug-10</b>	<b>Sep-10</b>	<b>Oct-10</b>	<b>Nov-10</b>	<b>Dec-10</b>	<b>Jan-11</b>	<b>Feb-11</b>	<b>Mar-11</b>	<b>Apr-11</b>	<b>May-11</b>	<b>Jun-11</b>
Bal c/f	\$ 28,328	\$ 27,210	\$ 1,133,635	\$ 463,466	\$ 277,960	\$ 209,455	\$ 218,185	\$ 176,159	\$ 134,875	\$ 58,519	\$ 42,639	\$ 33,890
Rates raised		\$ 1,104,778										
Adjustments	\$ 5	\$ 23,557	\$ 989	\$ 1,118	\$ 10,668	\$ 16,185	\$ 10,681	\$ 4,333	-\$ 842	-\$ 4,308	\$ 4,528	\$ 4,324
<b>Total Rates</b>	<b>\$ 28,333</b>	<b>\$ 1,155,545</b>	<b>\$ 1,134,623</b>	<b>\$ 464,584</b>	<b>\$ 288,628</b>	<b>\$ 225,639</b>	<b>\$ 228,866</b>	<b>\$ 180,492</b>	<b>\$ 134,033</b>	<b>\$ 54,211</b>	<b>\$ 47,167</b>	<b>\$ 38,214</b>
Received	\$ 1,123	\$ 21,910	\$ 671,158	\$ 186,624	\$ 79,173	\$ 7,454	\$ 52,707	\$ 45,617	\$ 75,515	\$ 11,572	\$ 13,277	\$ 10,427
<b>Balance outstanding</b>	<b>\$ 27,210</b>	<b>\$ 1,133,635</b>	<b>\$ 463,466</b>	<b>\$ 277,960</b>	<b>\$ 209,455</b>	<b>\$ 218,185</b>	<b>\$ 176,159</b>	<b>\$ 134,875</b>	<b>\$ 58,519</b>	<b>\$ 42,639</b>	<b>\$ 33,890</b>	<b>\$ 27,786</b>
Percentage outstanding		94.1%	38.5%	23.1%	17.4%	18.1%	14.6%	11.2%	4.9%	3.5%	2.8%	2.3%

<b>2009-2010</b>	<b>Jul-09</b>	<b>Aug-09</b>	<b>Sep-09</b>	<b>Oct-09</b>	<b>Nov-09</b>	<b>Dec-09</b>	<b>Jan-10</b>	<b>Feb-10</b>	<b>Mar-10</b>	<b>Apr-10</b>	<b>May-10</b>	<b>Jun-10</b>
Bal c/f	\$ 71,343	\$ 51,820	\$ 1,045,685	\$ 923,275	\$ 389,631	\$ 328,716	\$ 205,123	\$ 182,903	\$ 135,967	\$ 109,294	\$ 99,427	\$ 31,659
Rates raised		\$ 1,018,940										
Adjustments	-\$ 335	-\$ 1,247	\$ 49	\$ 11,719	\$ 1,890	\$ 1,576	\$ 1,495	\$ 3,934	\$ 1,912	\$ 17,787	\$ 918	\$ 905
<b>Total Rates</b>	<b>\$ 71,007</b>	<b>\$ 1,069,513</b>	<b>\$ 1,045,733</b>	<b>\$ 934,994</b>	<b>\$ 391,521</b>	<b>\$ 330,291</b>	<b>\$ 206,618</b>	<b>\$ 186,837</b>	<b>\$ 137,879</b>	<b>\$ 127,081</b>	<b>\$ 100,346</b>	<b>\$ 32,564</b>
Received	\$ 19,187	\$ 23,828	\$ 122,458	\$ 545,363	\$ 62,805	\$ 125,168	\$ 23,715	\$ 50,870	\$ 28,584	\$ 27,654	\$ 68,687	\$ 4,236
<b>Balance outstanding</b>	<b>\$ 51,820</b>	<b>\$ 1,045,685</b>	<b>\$ 923,275</b>	<b>\$ 389,631</b>	<b>\$ 328,716</b>	<b>\$ 205,123</b>	<b>\$ 182,903</b>	<b>\$ 135,967</b>	<b>\$ 109,294</b>	<b>\$ 99,427</b>	<b>\$ 31,659</b>	<b>\$ 28,328</b>
Percentage outstanding		92.5%	81.6%	34.5%	29.1%	18.1%	16.2%	12.0%	9.7%	8.8%	2.8%	2.5%

<b>Shire of Yalgoo Schedule of Payments, February 2012</b>					
The following schedule of accounts has been paid under delegation, by the Chief Executive Officer from the 1st to 29th February 2012. Direct Transactions totalling \$ 816,325.75 submitted to each member of the Council on Thursday 22nd March 2012 have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.					
<b>Signed Chief Executive Officer Sharon Daishe</b>					
<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Municipal</b>	<b>Other</b>
01/02/2012		Beaurepaires	Tyre repairs	3,449.40	
01/02/2012		Corporate Express Australia Ltd	Stationery	1,176.20	
01/02/2012		Courier Australia	Courier services	605.63	
01/02/2012		Mayday Earthmoving	Road repairs	15,950.00	
01/02/2012		Midalia Steel	48 Gibbons St	14,160.50	
01/02/2012		Mitchell & Brown	Fridge	2,858.00	
01/02/2012		Pool & Spa Mart	Water park items	414.00	
01/02/2012		WA Local Government Association	Advertising	3,547.67	
01/02/2012		Westrac Equipment Pty Ltd	Vehicle repairs	2,056.80	
01/02/2012		Williams Mufflers Brakes	Vehicle repairs	250.15	
01/02/2012	Debit	Telstra Corporation Ltd	Telephone	79.90	
01/02/2012	Debit	Horizon Power	Electricity	223.36	
01/02/2012	Debit	Telstra Corporation Ltd	Telephone	39.00	
01/02/2012	11881	Department of Transport	Vehicle licencing services	503.35	
01/02/2012	080212 -4		Merchant Fees 1 Feb 12	452.36	
08/02/2012		Payroll	Payroll	25,915.54	
08/02/2012		ATOM Supply	Workshop consumables	5,127.73	
08/02/2012		Atyeo's Environmental Health Services PL	Environment services	5,288.03	
08/02/2012		Australia Day Council of WA	Australia Day merchandise	173.50	
08/02/2012		Beaurepaires	Tyre repairs	33.00	
08/02/2012		Broadcast Australia Pty Ltd	Re-broadcasting licence	1,718.74	
08/02/2012		Clohessy Earthmoving	Road repairs – flood damage	67,667.35	
08/02/2012		Coates/National Hire	Core drill hire	2,070.99	
08/02/2012		Complete Landscape Solutions	Irrigation services	6,958.83	
08/02/2012		Corporate Express Australia Ltd	Stationery	1,333.53	
08/02/2012		Courier Australia	Courier Services	1,300.66	
08/02/2012		Geraldton 4WD	Vehicle repairs	1,390.00	

Date	Num	Name	Memo	Municipal	Other
08/02/2012		Sunny Sign Company Pty Ltd	Replacement signs – flood damage	16,617.83	
08/02/2012		Terry Iturbide	Councillor sitting fees	974.95	
08/02/2012		The DD & CL Harvey Family Trust	Financial consulting	11,110.00	
08/02/2012		Tom Hodder.	Councillor sitting fees	200.00	
08/02/2012		Veolia Evironmental Services	Waste removal	7,783.35	
08/02/2012		W & E Rowe Contractors	Dozer Hire	8,112.50	
08/02/2012		WA Library Supplies	Library services	4,313.00	
08/02/2012		Waltons Geraldton	Vehicle repairs	846.76	
08/02/2012		Western Bros Transport	Road works – flood damage	87,890.00	
08/02/2012		Western Resource Recovery Pty Ltd	Pumping septic tanks	5,186.50	
08/02/2012		Westside Painting Service	48 Gibbons St	11,438.79	
08/02/2012	Debit	Horizon Power	Electricity	809.23	
08/02/2012	11882	Department of Transport	Vehicle licensing services	24.00	
08/02/2012	11883	MMG Golden Grove P/L	Rates refund	519.14	
08/02/2012	11884	Municipal Workcare	Work care	739.34	
08/02/2012	11885	Raul. Valenzuela	Councillor sitting fees	200.00	
08/02/2012	11886	Toll IPEC Pty Ltd	Courier Services	76.28	
16-02-2012		Jason Hodder.	Casual Labour	1,600.00	
16-02-2012		NJS Mobile Mechanical Services	Vehicle servicing	24,324.30	
16-02-2012		RSM Bird Cameron	Auditing services	13,702.34	
16-02-2012		Sun City Plumbing	Plumbing services	17,027.00	
16-02-2012		Yalgoo Hotel Motel	catering	840.70	
16-02-2012	11887	Department of Transport	Vehicle licensing services	350.50	
16-02-2012	Debit	Horizon Power	Electricity	264.58	
16-02-2012	Debit	Telstra Corporation Ltd	Telephone	2,911.93	
22-02-2012		Payroll	Payroll	28,535.47	
23-02-2012		Cutting Edges Equipment Parts	Grader blades	9,442.51	
23-02-2012		Diamonds & Rust Photography	Photography	450.00	
23-02-2012		Len Terry.	Councillor sitting fees	589.83	
23-02-2012		M3 Engineering Pty Ltd	Refresh watercart	11,423.02	
23-02-2012		Market Creations Pty Ltd	Business Plan town revitalisation	4,576.00	
23-02-2012		Neil Grinham	Councillor sitting fees	345.22	
23-02-2012		PaynesFind Road House & Tavern	Accommodation 3 workcrew	1,347.00	
23-02-2012		R N R Contracting Pty Ltd	Road works – flood damage	70,347.46	
23-02-2012		RSM Bird Cameron	Blackspot sealing	1,344.75	
23-02-2012		Sharon Daishe.	Misc	138.00	



# General Attachments

(White pages)

Referenced in Agenda by Page Number

SHY/CUC159

**OPTION DEED**  
**Lot 185, Shamrock Street, Yalgoo**

**THE SHIRE OF YALGOO**  
("Seller")

AND

**FERROWEST LIMITED**  
**(ACN 074 009 091)**  
("Buyer")

THIS DEED is made the \_\_\_\_\_ day of \_\_\_\_\_ 2012

BETWEEN:

**THE SHIRE OF YALGOO** of 347 Gibbon Street, Yalgoo in the state of Western Australia ("Seller")

and

**FERROWEST LIMITED (ACN 074 009 091)** of Unit 18, 24-28 Belmont Avenue, Belmont in the State of Western Australia ("Buyer")

#### RECITALS

- A. The Seller is the registered proprietor of the Property.
- B. The Seller has agreed to grant to the Buyer an option to purchase the Property on the terms and conditions set out in this Deed.

#### THE PARTIES AGREE:

#### 1. INTERPRETATION

##### 1.1 Definitions

In this Deed unless a contrary intention appears:

**Business Day** means any day which is not a Saturday, Sunday or public holiday in Western Australia;

**Commencement Date** means 1 July 2012;

**Deed** means this deed as amended, varied or supplemented from time to time and includes any schedule and annexure to this deed;

**Development** means the construction of an accommodation complex on the Property;

**Development Purpose** means the establishment of an accommodation complex for use in support of the Project (however varied from time to time) and constructed in accordance with any development approvals by the Shire;

**Encumbrance** has the meaning as ascribed to it in the General Conditions;

**Financial Close** means the date on which the last material financial agreement is executed between the Buyer and any third parties providing debt and/or equity funding required for the Project;

**Ferrowest** means Ferrowest Limited (ACN 074 009 091) its successors and assigns;

**General Conditions** means the Joint Form of General Conditions for the Sale of Land 2011 Revision as set out in the Schedule;

**GST** and **GST Law** have the meanings ascribed to those terms by the *A New Tax System (Goods and Services Tax) Act 1999*;

**Notice of Exercise of Option** means a document substantially in the form specified in Annexure "B";



**Option** means the option to purchase the Property granted by the Seller to the Buyer pursuant to clause 2 of this Deed;

**Option Fee** means the non-refundable fee payable by the Buyer to the Seller for the grant of the Option, as specified in clause 2.2 of this Deed;

**Option Term** means the period of time commencing at 9:00am on the day after the Commencement Date of this Deed and expiring on the earliest of:

- (a) 5:00pm on the 5th anniversary of the Commencement Date;
- (b) the date this Deed is terminated pursuant to this Deed and;
- (c) the date of the exercise of the Option;

**Project** means the 'Yalgoo Iron Project' (however named or structured from time to time) which is based on the Yogi magnetite deposit located 14km east of Yalgoo;

**Property** means 14 Shamrock Road, Yalgoo and being more particularly described as Lot 185 on Deposited Plan 181557 and being the whole of the land contained in Certificate of Title Volume 2188 Folio 416 as marked on the plan annexed to this Deed and marked Annexure "A";

**Purchase Price** means the purchase price stated in clause 4 of this Deed;

**Re-Purchase Price** means \$80,000 (exclusive of GST) less:

- (a) the Seller's costs of removing any buildings or improvements and making good the Property; and
- (b) all costs incurred by the Seller in respect of the re-purchase of the Property, including but not limited to, the Seller's solicitor's and settlement agent's costs and disbursements and all stamp duty payable in respect of the re-purchase; and
- (c) any costs incurred by the Seller in respect of the Buyer's default including legal costs on a full indemnity basis; and
- (d) the costs of removing any caveat which the Buyer may have lodged in respect of the Property; and
- (e) all costs incurred by the Seller in respect of the negotiation, preparation and execution of this Deed and costs incurred in respect of the Buyer's exercise of the Option including legal costs on a full indemnity basis;

**Schedule** means the schedule to this Deed;

**Settlement** means the settlement of the sale and purchase of the Property pursuant to clause 3 of this Deed; and

**Shire** means the Shire of Yalgoo in the State of Western Australia.

## 1.2 Other Interpretation

In this Deed:

- (a) headings are for convenience of reference only and will not affect the construction or interpretation of this Deed,

unless the context otherwise requires:

- (b) words importing the singular include the plural and vice versa, and words denoting a given gender include all other genders;
- (c) the expression "person" includes an individual, firm, body corporate, association (whether incorporated or not) government or governmental, semi-governmental and local authority or agency;
- (d) references to parties, clauses, subclauses, schedules, exhibit or annexures are references to parties, clauses, subclauses, schedules, exhibit or annexures to or of this Deed;
- (e) the recitals form part of this Deed;
- (f) an obligation, representation or warranty in favour of more than one person is for the benefit of them jointly and separately;
- (g) a reference to the Property being rezoned means publication in the Government Gazette of the relevant change to the zoning;
- (h) a reference to a statute or a section of a statute includes all amendments to that statute or section passed in substitution for the statute or section referred to or incorporating any of its provisions;
- (i) a reference to any other agreement, instrument or contract includes a reference to that other agreement, instrument or contract as amended, supplemented or varied from time to time;
- (j) all monetary amounts shall be in Australian dollars (AUD\$) unless otherwise stipulated; and
- (k) unless the context otherwise requires the words and expressions defined in the General Conditions and the Transfer of Land Act 1893 shall have the same meaning in this Deed.

## **2. GRANT OF OPTION**

### **2.1 Grant of Option**

In consideration of the Buyer paying the Option Fee, the Seller grants to the Buyer for the Option Term an option to purchase the Property for the Purchase Price and on the terms and conditions contained in this Deed.

### **2.2 Option Fee**

- (a) The Buyer shall pay to the Seller the Option Fee as follows:
  - (i) The sum of \$36,000.00 exclusive of GST within 7 days of the Commencement Date; and
  - (ii) the sum of \$6,000.00 exclusive of GST on each anniversary of the Commencement Date during the Option Term.
- (b) The Option Fee shall belong to the Seller and will not be refunded to the Buyer under any circumstance; and

- (c) If the Buyer exercises the Option the Option Fee shall not comprise part of the Purchase Price.

### 2.3 Expiry of Option

The Option may only be exercised during the Option Term and in the manner specified in clause 2.4 of this Deed.

### 2.4 Exercise of Option

- (a) In order to exercise the Option, the Buyer must serve the Seller with the Notice of Exercise of Option to the Seller before the expiration of the Option Term.
- (b) Service of the Notice of Exercise of Option must be by way of:
  - (i) personal service, in which case the Notice of Exercise of Option is deemed to be served at the time it is left at the Seller's address;
  - (ii) pre-paid post dispatched within Australia, in which case the Notice of Exercise of Option is deemed to be served on the third Business Day after the date of posting; or
  - (iii) facsimile transmission to the Seller's facsimile number, in which case the Notice of Exercise of Option is deemed to be served when successfully transmitted, being the time stated on the Buyer's transmission report.
- (c) Where the Buyer is a company, the Notice of Exercise of Option may be signed on behalf of that company by any two directors or one director and the company secretary or by the company's solicitor.

## 3. BINDING CONTRACT

- 3.1 If the Option is exercised as provided in this Deed, the Seller will be bound to sell and the Buyer will be bound to purchase the Property on the following terms and conditions:
  - (a) the date of receipt of the Notice of Exercise of Option by the Seller shall be deemed to be the date of the contract for the sale of the Property ("the Contract") and the risk relating to the Property shall pass to the Buyer on that date;
  - (b) the Seller shall become the seller and the Buyer shall become the buyer under the Contract;
  - (c) the Purchase Price shall become payable by the Buyer within 7 days of the date of the Contract;
  - (d) the Seller shall not be obliged to transfer title to the Property until Financial Close;
  - (e) the Settlement Date shall be on or before 30 days after Financial Close;

- (f) on Settlement the Property shall be transferred to the Buyer free of Encumbrances.
- 3.2 (a) In addition to the terms and conditions of this Deed, the General Conditions apply to the sale of the Property insofar as they are not varied or inconsistent with the terms of this Deed.
- (b) Clauses 8.2 to 8.7 (inclusive) of the General Conditions do not apply in respect of any building or improvement on the Property which has been constructed by the Buyer or on behalf of the Buyer.
- 3.3 As and from the date of the Contract, the Buyer shall be entitled to possession of the Property and the date of the Contract shall become the Possession Date under the Contract.
- 3.4 As and from the date of execution of this Deed:
- (a) the Buyer shall be entitled to apply to the Shire for development and all associated approvals (including a building licence) in accordance with the Development Purpose as if it was the registered proprietor of Property; and
- (b) the Shire shall consider any such application by the Buyer as if the Buyer was the registered proprietor of the Property.
- 3.5 If Financial Close is not reached within 18 months of the date of the Contract then:
- (a) the Buyer shall at the request of the Seller and at the Buyer's cost remove all buildings and other improvements constructed upon the Property and make good the Property to the reasonable satisfaction of the Seller;
- (b) if the Buyer fails to remove such buildings and other improvements and make good the Property, then the Seller may remove such buildings and improvements and make good the Property and claim its costs of doing so from the Buyer;
- (c) the Seller shall pay to the Buyer the Re-Purchase Price, upon which event the Contract for the sale of the property shall be terminated;
- (c) the Buyer must forthwith withdraw any caveat which it has lodged in respect of the Property; and
- (d) the Seller may re-sell the Property.

#### **4. PURCHASE PRICE**

The Buyer and the Seller agree that the Purchase Price shall be EIGHTY THOUSAND DOLLARS (\$80,000.00) exclusive of GST.

#### **5. DISPOSITION OF PROPERTY**

Until the Buyer has completed the Development in accordance with clause 6, the Buyer shall not sell, assign, transfer or otherwise dispose of or lease, sub-

lease, mortgage, charge, encumber or part with possession of the Property or any part thereof or any estate or interest in the Property without first obtaining the consent in writing of the Seller and subject to such conditions as may be imposed by the Seller provided that the Seller shall not unreasonably withhold its consent to a mortgage or other encumbrance if:

- (a) The person or company to whom the mortgage, charge or encumbrance is to be effected ("the Mortgagee") executes a deed of covenant to which the Buyer is a party in a form reasonably required by the Seller;
- (b) The mortgage or other encumbrance is to secure a loan for the purpose of assisting with the undertaking of the Development; and
- (c) All monies then due and payable by the Buyer to the Seller under this Deed and the Contract has been paid and there is no existing default by the Buyer in respect of this Deed or the Contract.

## **6. DEVELOPMENT OF LAND**

- 6.1 The Buyer shall complete the Development to the satisfaction of the Shire in its absolute discretion acting reasonably within 2 years of Settlement Date.
- 6.2 The Development must:
  - (a) have a standard of visual amenity which enhances the visual appeal of the Property and townscape;
  - (b) be of a material and design which is in keeping with a rural residential development and does not give the visual impression of a temporary mobile camp; and
  - (c) include landscaping which is complementary to the surrounding natural environment.
- 6.3 If the Development contains any recreational facilities (such as a gym or swimming pool), the Buyer must use all reasonable endeavours to make such facilities available for public use, and have such facilities located on or near the boundary of the Property, with the intent that they be easily accessible by residents of Yalgoo.
- 6.4 The Buyer shall ensure that the Development shall be completed:
  - (a) with all proper care, skill and diligence;
  - (b) in accordance with good industry practice;
  - (c) in compliance with all applicable laws and regulations and the requirements of all relevant local and public authorities;
  - (d) in a proper and workmanlike manner; and
  - (e) using materials which are in good condition of high quality and suitable for the purpose for which they are intended.

## 7. CHARGE

In order to secure the obligations of the Buyer under this Deed, the Buyer agrees:

- (a) to charge its interest in the Property in favour of the Seller; and
- (b) to sign any document and do any other act as is necessary to charge its interest in the Property.

## 8. OPTION TO RE-PURCHASE

- 8.1 If the Buyer fails to complete the Development in accordance with clause 6, the Seller may by notice in writing to the Buyer exercise an option to re-purchase the Property as an unencumbered estate in fee simple for the Re-Purchase Price.
- 8.2 Settlement of the re-purchase shall be on the date 30 days after the date of exercise of the option to re-purchase or as otherwise agreed between the parties.
- 8.3 The Buyer acknowledges and agrees that the Seller may lodge an absolute caveat over the title to the Property in respect of the option to re-purchase granted by the Buyer to the Seller pursuant to this Deed and the Buyer shall not take any action to remove such caveat. The option hereby granted shall continue notwithstanding any transfer or other dealing with the Property.
- 8.4 The settlement of the re-purchase shall be conducted in accordance with the 2011 Joint Form of General Conditions for the Sale of Land ("General Conditions") as if:
  - (a) The "Seller" for the purposes of the General Conditions is Ferrowest Limited (ACN 074 009 091);
  - (b) the "Buyer" for the purposes of the General Conditions is the Shire of Yalgoo;
  - (c) the "Purchase Price" for the purposes of the General Conditions is the Re-purchase Price;
  - (d) the "Contract Date" for the purposes of the General Conditions is the date of the exercise of the option to re-purchase; and
  - (e) The "Contract" for the purposes of the General Conditions is the clauses in this Deed governing the option to re-purchase.
- 8.5 Notwithstanding anything herein mentioned, the right of the Seller to re-purchase the Property in accordance with this clause is without prejudice to all other rights or remedies available to the Seller. The Seller shall not be prejudiced by or the Seller's rights in any way limited by any delay on the part of the Seller in exercising the option to re-purchase.

**9. ASSIGNMENT**

- (a) The Seller may not assign or otherwise transfer its rights and obligations under this Deed.
- (b) The Buyer may not assign or otherwise transfer its rights and obligations under this Deed except where the assignment is to a third party:
  - (i) that is controlled by the Buyer for the purposes of facilitating development of the Project;
  - (ii) who is acquiring a part or all of the Project (or a related joint venture vehicle) for the purpose of facilitating development of the Project; or
  - (iii) that is developing the Property on behalf of the Project in accordance with the Development Purpose.

**10. GOODS AND SERVICES TAX**

If GST is payable by the Seller in relation to any supply that it makes under or in connection with this Deed or the contract for the sale of the Property created by the exercise of the Option by the Buyer, the Parties agree that:

- (a) any consideration (including the value of any non-monetary consideration) provided for that supply other than under this clause 10 is exclusive of GST;
- (b) the Buyer must pay to the Seller an additional amount for that supply equal to the amount of GST payable by the Seller on that supply;
- (c) the Buyer must pay the additional amount at settlement of the contract to purchase the Property, or if arising after settlement, within 7 days of the Seller issuing a valid tax invoice to the Buyer; and
- (d) the Buyer is not obliged to pay any GST unless it has been given a tax invoice as required by GST Law.

**11. RESTRICTION ON SELLER**

11.1 The Seller covenants and agrees that the Seller shall not during the Option Term:

- (a) permit the creation of any Encumbrances over the Property unless the Encumbrance is removed prior to or at the settlement of the sale of the Property;
- (b) offer for sale, transfer, or sell the Property or grant an option to purchase the Property to any other party in relation to the Property;
- (c) except for the purposes of this Deed, make any application to change the use of the Property with any relevant authority;
- (d) develop the Property; or

- (e) re-zone the Property to a zoning which is incompatible with the Development Purpose.

11.2 Despite any other provision in this Deed, nothing in this Deed shall:

- (a) oblige the Seller to approve the building or development of an accommodation complex on the Property, provided that if the Seller approves an accommodation complex for the Project that is proposed to be located within 15 kilometres of the centre of the Yalgoo township, it must be located on the Property; or
- (b) derogate from the Seller's usual functions and discretions in assessing any development, proposal or application put forward by the Buyer in respect of the Property and the Seller may impose such conditions and restrictions on the development of the Property as the Seller shall in its absolute discretion think fit.

## 12. DEVELOPMENT

12.1 The Buyer must develop the Property in accordance with:

- (a) the Development Purpose; and
- (b) the plans, specifications, permits and conditions approved by the Seller.

12.2 During the Option Term, the Seller must allow the Buyer access to the Property for the purpose of planning, surveying, testing and performing other activities necessary to facilitate the Development Purpose. The Buyer is liable for any disturbance its activities generate on the Property and shall make good any such disturbance or resulting damage.

12.3 Until the date of the Contract, the Seller must use reasonable endeavours to maintain the Property in the condition as it was in at the Commencement Date.

## 13. TERMINATION

13.1 The Buyer may terminate this Deed by notice in writing and this Deed shall terminate upon the service of such notice by the Seller.

13.2 If the Buyer breaches this Deed, the Seller may by notice in writing require the Buyer to rectify such breach within 30 days of service of the notice.

13.3 If the Buyer fails to rectify the breach as notified to it in accordance with this clause, this Deed shall be terminated immediately.

13.4 If the Buyer abandons the Project, the Seller may by notice in writing require the Buyer to re-affirm the Buyer's commitment to the Project within 30 days. For the purposes of this clause, the Buyer shall be deemed to have abandoned the Project if it acts in a way, or makes any statement or representation which a reasonable person would consider suggests abandonment. For the avoidance of doubt, in respect to this clause, a decision to delay the Project or otherwise alter its scale or its timetable for economic, technical or regulatory reasons does not constitute abandonment.



- 13.5 If the Buyer does not re-affirm the Project in accordance with this clause, this Deed shall be terminated immediately.
- 13.6 This Deed shall automatically terminate if the Option is not exercised within the Option Term.
- 13.7 Upon the termination of this Deed:
- (a) The Option Term shall be deemed to have expired;
  - (b) The Buyer will no longer have an Option to purchase the Property;
  - (c) Any Option Fees paid by the Buyer shall be retained by the Seller and the Buyer will not be entitled to recover these Option Fees;
  - (d) The Buyer's access to the Property will cease, save and except that the Buyer must immediately remove any equipment from the Property and make good the Property and the Buyer shall have access to the Property for this purpose; and
  - (e) Any Option Fee due up to and including the date of termination, but not yet paid, is immediately payable and this obligation survives termination.

#### 14. **Miscellaneous**

##### 14.1 **Proper Law**

This Deed is governed by the law in force in Western Australia, and the parties agree to submit to the jurisdiction of that State.

##### 14.2 **Time**

Unless otherwise indicated, time shall be of the essence in all respects.

##### 14.3 **Exercise of Rights**

Each party to this Deed may exercise each right, power or remedy at its discretion, separately or concurrently with any other right, power or remedy, and:

- (a) a single or partial exercise of a right, power or remedy does not prevent a further exercise of that right, power or remedy;
- (b) a failure to exercise or any delay in the exercise of a right, power or remedy does not operate as a waiver of such right, power or remedy and does not prevent its exercise;
- (c) the rights, powers and remedies of each of the Parties to this Deed are cumulative with and not exclusive of the rights, powers and remedies provided by law; and
- (d) any waiver or forbearance in regard to the performance of this Deed shall operate only if in writing and shall apply only to the specified instance, and shall not affect the existence and continued applicability of the terms of this Deed thereafter.

#### 14.4 Parties May Act by Agent

All acts and things which may be done by a Party to this Deed shall operate only if in writing and shall apply only to the specified instance, and shall not affect the existence and continued applicability of the terms of this Deed thereafter.

#### 14.5 Variation

This Deed may not be varied except in writing signed by all of the Parties.

#### 14.6 Notice

- (a) Unless otherwise stated in this Deed, any notice, approval or consent given under this Deed must be in writing and shall be given by any one of the following means:
  - (i) by delivering it to the address of the Party stipulated in the Deed on a Business Day during normal business hours;
  - (ii) by sending it to the address of the Party stipulated in this Deed by pre-paid ordinary post; or
  - (iii) by transmitting it by facsimile transmission to the Party to whom the notice is given.
  
- (b) A notice which is hand-delivered before 5.00 pm on a Business Day will be deemed to be received on that day and, in any other case of hand delivery, will be regarded as having been received on the next Business Day.
  
- (c) A notice which is sent by pre-paid post will be deemed to have been received on the third Business Day following the date of posting of the notice.
  
- (d) A notice which is sent by facsimile will be deemed to have been received at the time the machine on which that facsimile is transmitted displays or records confirmation that transmission has been completed to the Party to whom the notice was sent, if that occurs before 5.00 pm on a Business Day or, in any other case, on the next Business Day following the day on which the confirmation of sending is displayed or recorded, provided that the sender can produce a transmission report from the machine from which the facsimile was sent which indicates that the facsimile was sent in its entirety to the facsimile number of the recipient notified for the purposes of this clause. However if:
  - (i) the transmission has not been completed;
  - (ii) the sender's machine indicates a malfunction in transmission; or

- (iii) the recipient notifies the sender of an incomplete transmission by 10.00 am (recipient's local time) on the next Business Day following the date of transmission;

then the facsimile transmission shall be deemed not to have been given.

- (e) Until otherwise specified by a party in writing, the parties' addresses for service are as follows:

- (i) Buyer: Ferrowest Limited  
Unit 18, 28 Belmont Avenue  
BELMONT WA 6104  
Facsimile: (08) 9277 2655  
Attention: Brett Manning

- (ii) Seller: The Shire of Yalgoo  
Lot 347 Gibbon Street  
YALGOO WA 6635  
Facsimile: (08) 9962 8020  
Attention: Chief Executive Officer

#### 14.7 Further Assurances

Each Party must execute and do all acts and things necessary to give full force and effect to this Deed.

#### 14.8 Effect of execution

This Deed binds each person who executes it notwithstanding the failure by any other person to execute this Deed.

#### 14.9 Severance

If any part of this Deed is or becomes unenforceable or void or voidable, that part will be severed from this Deed and those parts are unaffected shall continue to have full force and effect.

#### 14.10 Entire Agreement

This Deed constitutes the entire agreement between the Parties and contains all of the representations, warranties, covenants and agreements of the Parties in relation to the subject matter of this Deed and supersedes all prior agreements, understandings and negotiations in respect of the subject matter of this Deed.

#### 14.11 Time for payment

The provisions of any statute which extends a date for paying any money under this Deed or which abrogates, nullifies, postpones or otherwise affects any provision of this Deed shall not apply to limit the terms of this Deed.

**14.12 Costs and Expenses**

- (a) Unless otherwise provided in this Deed, each Party must pay all of their own costs, outgoings, fees and expenses of and incidental to the instructions for and the preparation and execution of this Deed.
- (b) The Buyer must pay all stamp duty and registration fees arising out of or in connection with this Deed and the exercise of the Option.

**14.13 Survival of Warranties**

A warranty given by a Party to this Deed will not merge on the completion of the matters referred to, or contemplated by, this Deed, but will survive that completion even if any Party has waived any right under this Deed, or failed to take proceedings for any breach.

EXECUTED as a Deed:

EXECUTED for and on behalf of )  
**FERROWEST LIMITED** )  
**(ACN 074 009 091)** )  
 by authority of its Directors in )  
 accordance with section 127 of the )  
*Corporations Act 2001 (Cth)* )

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director / Secretary

\_\_\_\_\_  
Director – Print Name

\_\_\_\_\_  
Director / Secretary – Print Name

THE COMMON SEAL of )  
**SHIIRE OF YALGOO** )  
 was hereunto affixed the presence )  
 of: )

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Shire President

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

**ANNEXURE B**

**NOTICE OF EXERCISE OF OPTION**

TO: Shire of Yalgoo, 347 Gibbon Street, Yalgoo

Attention:

NOTICE is hereby given by **Ferrowest Limited (ACN 074 009 091)** ("the Buyer") that the Buyer hereby irrevocably exercises the Option over the Property granted to the Buyer or its nominee by the Seller pursuant to the Option Deed dated the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director/Secretary

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name



Your Ref: E-mail request Dated 1/02/2012 Lot185  
 Our Ref: Job N<sup>o</sup>:148580 File N<sup>o</sup>: 00496-2012  
 Enquiries: Mike Brokenshire Ph: 9273 9034  
 E-mail: Mike.brokenshire@landgate.wa.gov.au

Deputy CEO  
 Shire of Yalgoo  
 Gibbons Street  
 YALGOO WA 6635

Attention Heather Boyd

Dear Heather

**DESKTOP VALUATION ASSESSMENT LOT 185 SHAMROCK ROAD, YALGOO**

This valuation report has been prepared in accordance with the instructions dated 1 February 2012, wherein a valuation assessment has been requested for the above-referred property in Yalgoo for the purposes of sale to a mining company for the use as a mining accommodation camp.

An inspection of the property has not been made with the following details based on a “**Desk Top**” **Assessment** now provided for your information.

The desktop assessment has been made based on a number of assumptions with details highlighted in the appendix attached to this report.

**VALUATION REPORT**

**PROPERTY DETAILS**

<b>Title and Land Details</b>	Lot 185 on Deposited Plan 181557 as currently comprised in Certificate of Title Volume LR 2188 Folio 416  Registered Proprietor: Shire of Yalgoo of Post Office Box 21, Yalgoo.  Encumbrance: Nil.  Lot 185 is a rectangular shape lot with made road frontage of 93.64m to Shamrock Road and 189.17m to Stanley Street. The site contains a total area of 2.1185ha which appears fairly level with the road being mostly cleared land with some small bushes and regrowth.
<b>Address</b>	14 Shamrock Road, Yalgoo.
<b>Location</b>	The subject property comprises in the main, a level sandy, clayey site, set at road grade, and centred within the small outback township of Yalgoo, about 497kms north of Perth and 216kms east of Geraldton. It has been built predominantly around the mining industry and local





	<p>agriculture with surrounding station country.</p> <p>Yalgoo is a small town between Geraldton and Mount Magnet being the starting point to the outback. The town is now centred around the Shire offices with facilities to the town currently including single residential housing, nursing post, recreation facilities, local shop, hotel and council offices.</p> <p>Lot 185 is located more to the northeast edge of the townsite adjoining rural land to the east and residential housing along Stanley Street.</p>
<b>Services</b>	<p>Services to the site include bitumen roads along Shamrock Road and Stanley Street, with Mitchell Street and King Street yet to be constructed. A water main runs along Shamrock and Stanley street and high voltage power runs along Shamrock Street, but would require a transformer to allow connection to the site.</p>
<b>Zoning</b>	<p>Under the Shire of Yalgoo Planning Scheme No 2, the subject Lot 185 is zoned "residential R10". Under this zoning with the approval of the council a mining camp could be developed on site.</p>
<b>Improvements</b>	<p>At present Lot 185 is a vacant site with services yet to be connected.</p>

**GENERAL COMMENTS**

The shire of Yalgoo have requested a fair market unimproved valuation for the sale of the subject site to a local mining interest to develop a 160 bed accommodation camp within the townsite boundaries. Sales of similar size lots have been analysis from other isolated small townsites within the mining areas of the Murchison, Wheat belt and Goldfields. The two most comparable sales, being an old school site in Wiluna and a site in Marvel Loch. Both sites have been purchased for the purpose of mining accommodation camps. Lot 1468 Wotton St Willuna recently sold for \$100,000 including GST Dec 2011 comprising an "L" shaped lot area 3.5187Ha with the old school building included. The buildings are in a poor condition and add no real value to the sale price. Secondly Lot 231 Cheney Street Marvel Loch is under a contract of sale for \$125,000 plus GST and a lease agreement dated February 2011. Where the rental paid on the site at 10% per annum of the agreed purchase price, will be deducted from this initial price when transferred. This site is also an old school site of 2.9090Ha with some existing buildings in a poor condition which don't add any value to the sale.

In order to determine a likely current market value for the subject property a "Comparable Sales Approach" has been considered. In this instance, reference to sales of other properties has been made with the necessary comparisons and conclusions drawn. There is, however, limited current similar sized property sales that have taken place within the Yalgoo Township for comparison purposes. Consideration has been given to the level of value reflected by sales of sites located on the outskirts of other mining and rural townships within nearby Wiluna, Leonora, Marvel Loch and Laverton as well as a number of small wheatbelt towns. The sales to which reference has been made include the following



## MARKET EVIDENCE

<b>Address</b>	<b>Lot 1468 P186969 Wotton Street Wiluna</b>
<b>Sale Details</b>	\$100,000 inc GST Sold Dec 2011.
<b>Property Description</b>	The property comprises a fairly level "L" shaped site, zoned public purpose, area of 3.5187Ha. Contains old School building which are dilapidated and may need demolition. It is in similar, somewhat remote mining town of Wiluna. Shows \$2.84/m <sup>2</sup>
<b>Comments</b>	Slightly larger site similar setting Expect overall value for subject to be slightly higher

<b>Address</b>	<b>Lot 231 P193239 Cheney Street Marvel Loch</b>
<b>Sale Details</b>	\$125,000 Exc GST Contract of Sale Feb 2011.
<b>Property Description</b>	The property comprises a fairly level irregular shaped corner site of some 2.9090Ha. Being an old school site the existing buildings are in poor condition and add no real value to the sale. It is in similar a similar remote mining town location. Shows \$4.30/m <sup>2</sup> exc GST.
<b>Comments</b>	Slightly larger site, similar setting Expect overall value for subject to be comparable.

<b>Address</b>	<b>Lot 214 P213361 Augusta Street Laverton</b>
<b>Sale Details</b>	\$52,500 Sold May 2010.
<b>Property Description</b>	The property comprises a fairly level irregular shaped corner commercial zoned site of 6200m <sup>2</sup> . It is in similar, somewhat remote mining town south from Wiluna on outskirts from commercial precincts. Shows \$8.45/m <sup>2</sup>
<b>Comments</b>	Smaller commercial site similar setting Expect overall value for subject to be higher

<b>Address</b>	<b>Lot 202 P213361 Weld Street Laverton</b>
<b>Sale Details</b>	\$32000 (Net) Sold May 2010
<b>Property Description</b>	The property comprises a fairly level irregular shaped Special Use zoned site of 1.10ha. It is in similar, somewhat remote mining town south from Wiluna on outskirts from commercial precincts Sold as land value only Shows \$2.90/m <sup>2</sup>
<b>Comments</b>	Smaller than standard industrial serviced site in mining town, with less exposure. Expect overall value for subject to be higher

<b>Address</b>	<b>Lot 9002 Garland Street Dalwallinu</b>
<b>Sale Details</b>	\$42,000 (Net) Sold October 2008
<b>Property Description</b>	This property is a level site of 9105m <sup>2</sup> set within the industrial precinct of the wheat belt town of Dalwallinu east from town centre
<b>Comments</b>	Larger than standard industrial site with limited exposed location Shows (\$4.60m <sup>2</sup> ) Expect overall value for subject to be higher





<b>Address</b>	<b>Lot 20 P169869 Campbell Street Corrigin</b>
<b>Sale Details</b>	\$60,000 Sold January 2010
<b>Property Description</b>	The property comprises a regular shaped vacant corner site of 8372m <sup>2</sup> with sealed road frontage on the western side of town within rural/residential zoned precinct of Corrigin. Shows ~ \$7.15/m
<b>Comments</b>	Similarly on outskirts of town, smaller size limited exposure but of residential/rural zoning. Expect overall level of value for subject to be higher

<b>Address</b>	<b>Lot 53 P 24706 Kunjin Street Corrigin</b>
<b>Sale Details</b>	\$165,000 Sold May 2011
<b>Property Description</b>	The property comprises a 10.8936ha irregular shaped corner special rural property on the outskirts of Corrigin. It is provided with bitumen sealed road frontage with the property mostly cleared and fenced. Overall rate shows some \$1.50 /m <sup>2</sup>
<b>Comments</b>	Larger, cleared rural parcel adjacent to larger wheatbelt town Overall factors, expect overall level of value for subject to be lower

<b>Address</b>	<b>Lot 10 P65466 Gold Street Karlgarin</b>
<b>Sale Details</b>	\$280,000 Sold October 2009.
<b>Property Description</b>	The property comprises a 10.0407ha irregular shaped corner property on the outskirts of the small rural township of Karlgarin. It is predominantly cleared and includes a small near new transportable house and large shed With improvements value at say \$180,000 the underlying land content at \$100,000 would equate to a rate of ~\$10,000 / ha (\$1.00 / m <sup>2</sup> )
<b>Comments</b>	Smaller rural landholding adjacent to wheatbelt town of nearby Karlgarin Overall factors, expect overall level of value for subject to be lower

<b>Address</b>	<b>Lot 65 P155506 Unity Street Karlgarin</b>
<b>Sale Details</b>	\$195,000 Sold November 2009.
<b>Property Description</b>	The property comprises a 2.1697ha regular shaped corner property on the north eastern outskirts of the small rural township of Karlgarin. It is a former primary school that includes four bedroom character residence, old school buildings and playground area With improvements value at say \$150,000 the underlying land content at \$45,000 would equate to a rate of ~\$20,740 / ha (\$2.07 / m <sup>2</sup> )
<b>Comments</b>	Smaller public purpose zoned landholding within small, fairly remote, wheatbelt town of Karlgarin. Overall factors, expect overall level of value for subject to be higher

**ASSESSMENT**

Taking into account the size, location and available services, it is considered that the subject property on the bases of being used as a mining accommodation camp would obtain a fair market unimproved value \$120,000 inclusive of GST.

**VALUATION**



From undertaking the necessary investigations but limiting the Report to a **“Desk Top” Assessment** of the subject property, it is considered that a likely current market value of the land known as Lot 185 Shamrock Street Yalgoo would be **\$120,000 (One Hundred and Twenty Thousand Dollars)** inclusive of GST as at February, 2012.

Assessment is made based on a freehold Title being transferred, with the purchaser responsible for connection of services and under the residential zoning the Shire approves the site for use as a mining camp.

This valuation has been prepared by Mike Brokenshire under delegation of the Valuer General as defined in Part II of the *Valuation of Land Act 1978*.

This report has been prepared for the private and confidential use of the client to whom it is addressed and should not be reproduced, either wholly or in part, or relied upon by third parties for any use, without the express authority of the Valuer General. It is understood however, that LandCorp has been engaged to represent the Department of Regional Development and Lands and accordingly you are authorized to forward a copy of this Report to LandCorp.

In accordance with the Federal Privacy Act, information supplied is now regarded as private information. Under the Act, information collected for one purpose may only be used for a secondary purpose if that purpose is related and could be reasonably expected. In this context, this Office is not able to give permission for the information to be published by a third party. All data and analyses produced by this Office are provided on the condition that it is the responsibility of the receiver of such information to conform with privacy legislation.

Yours faithfully

MIKE BROKENSHERE AAPI CPV LIC VAL 44185  
SENIOR CONSULTANT VALUER  
MARKET VALUATIONS  
LANDGATE

8 February 2012



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# Appendix



## 1 VALUER'S INTEREST

I confirm that I do not have a pecuniary interest that would conflict with the proper valuation of the above property and furthermore I will ensure that this position is maintained over the duration of my appointment.

## 2 BASIS OF VALUATION

The valuation determined reflects Market Value which is defined as the estimated amount for which a property should sell, as at the relevant date, between a willing vendor and a willing purchaser in an arm's length transaction wherein the parties each acted knowledgeably, prudently and without compulsion and having regard to the usual market terms and conditions for leases of similar properties.

Real estate values vary from time to time in response to changing market circumstances and it should, therefore, be noted that this valuation is based on information available at the date of valuation. No warranty can be given as to the maintenance of this value into the future. It is, therefore, recommended that the valuation be reviewed periodically.

This valuation is conducted on the basis that Landgate is not engaged to carry out all possible investigation in relation to the property. Certain limitations to investigations have been identified to enable you to instruct further investigations if you consider this appropriate. The Valuer General is not liable for any loss occasioned by a decision not to instruct further investigations. Assessment of value has been limited to a "Desk Top" consideration only.

## 3 SITE DETAILS

As a "Desk Top" assessment has been made, current survey has not been sighted. The valuation is made on the basis that there are no encroachments by or upon the property and this should be confirmed by a current survey report and/or advice from a Registered Surveyor. If any encroachments are noted in a survey report, any effect on the value stated in this report will need to be reassessed.

## 4 IMPROVEMENTS

Details in this instance have been considered made, in accordance with instructions, based on a "**Desk Top**" **Assessment** without obvious physical inspection. Accordingly the assessment has been limited to the property's land value component.



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## 5 HERITAGE AND NATIVE TITLE ISSUES

The valuation has been undertaken based on an unencumbered fee simple title and any allowance for possible heritage restrictions on the existing structures or the land itself and native title claim over the land has not been considered.

## 6 ENVIRONMENTAL AND CONTAMINATION ISSUES

By the Commencement of the Contaminated Sites Act 2003, a Public Register is now kept in Western Australia of land that has been classified as being either "contaminated – remediation required"; "contaminated – restricted use" or "remediated for restricted use". In arriving at any assessment of the value of land, a basic search of that register has been undertaken which discloses that the land is not classified.

We do not accept any responsibility or liability whatsoever for the accuracy of the information contained in the search of the Contaminated Sites Register. In addition to searching the Register we have undertaken general enquiries on the previous use of the land and have relied on the accuracy of the information provided by you to us for this purpose.

We do not accept any responsibility or liability for any loss or damage or for consequential loss or damage of any kind arising from our negligence or otherwise to you or any person in relation to the valuation of the land. This includes any loss or damage arising from our failure or omission to consider any factors which would affect the value of the land including but not limited to any possible environmental site contamination or any failure to comply with environmental contamination.

### 6.1 ASBESTOS AUDIT

A copy of an asbestos register has not been provided and it is therefore assumed that any asbestos products that do or may exist in the property do not represent a hazard under the Occupational Health and Safety Act, which in turn would adversely impact on the value of the property. It is assumed that the buildings comply with the appropriate environmental legislation.

## 7 VALUATION RATIONALE

In order to ascertain the market value of the subject property, the direct comparison approach was utilised. Sales evidence was researched as close to the date of valuation as possible and adjustments for land area, zoning, location and shape were made in comparison to the subject property in order to determine the market value. Sales evidence contained in this report and on which the valuation relies has been obtained under the secrecy provisions of the Valuation of Land Act. As such, it is for the private and confidential information of the client for whom the report has been prepared and is not to be divulged to any other party.



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## 8 PRIVACY

In accordance with the Federal Privacy Act, information supplied is now regarded as private information. Under the Act, information collected for one purpose may only be used for a secondary purpose if that purpose is related and could be reasonably expected. In this context, this Office is not able to give permission for the information to be published by a third party. All data and analyses produced by this Office are provided on the condition that it is the responsibility of the receiver of such information to conform with privacy legislation.

### 12.6.3 DISPOSAL OF PROPERTY – FERROWEST

File: M5-7  
 Author: Niel Mitchell, CEO  
 Interest Declared: No interest to disclose  
 Date: 10 July 2007  
 Attachments: Draft Option Agreement & Memorandum of Understanding prepared by Ferrowest advised on 26 April 2007  
 Shire letter to Ferrowest advising disposition values 15 June 2007  
 Ferrowest response of 18 June 2007  
 Shire Letter of 20 June 2007 to Landgate  
 Landgate email of 4 July 2007 re Ferrowest response (all attachments sand colour)

#### MATTER FOR CONSIDERATION

To consider sale of a "super-block" Lot 185 Stanley Street, commercial Lot 73 Gibbons Street and residential Lot 74 Weekes Street to Ferrowest, and determine sale prices.

#### BACKGROUND

Ferrowest plan to develop a minesite some 14 km east of the town and are intending for the mine to be operational in 2011. They are keen to establish an accommodation village in Yalgoo for their staff, and have indicated that this may be in the order of 200+ people. They intend to place a camp at the minesite while mine construction is being undertaken, but once operational, mine workers would be accommodated in town. The indication is that from 2008 onwards, there will be progressively more people based either in Yalgoo or at the minesite, subject to contracts for the merchant pig iron.

Ferrowest have indicated a wish to purchase a "superblock" and several smaller residential blocks from Council. A valuation of all three lots was sought from Landgate.

#### STATUTORY ENVIRONMENT

Local Government Act 1995 –

- s.3.58 (3) – a local government may dispose of property (other than by public auction or by tender) if, before agreeing to dispose of the property, it gives local public notice for at least 14 days inviting submission for the proposal. The notice is to include –
  - o the names of all the other parties concerned
  - o the consideration to be received
  - o the market value of the disposition

Any submissions made within the 14 days period are to be considered by Council, and the decision made and reasons for it are to be recorded in the minutes of the meeting at which the decision was made.

#### STRATEGIC IMPLICATIONS

Development of a new residential area of Yalgoo, and potential for community investment by Ferrowest.

#### POLICY IMPLICATIONS

None

#### FINANCIAL IMPLICATIONS

Landgate have supplied the following valuations –

- Lot 185 Shamrock St \$175,000 including GST
- Lot 73 Gibbons St \$2,000 including GST
- Lot 74 Weekes St \$500 including GST

#### CONSULTATION

Glenn Bone, previous Acting CEO/Project Officer

Ron Adams, Deputy CEO

Dave Williams, EHO

Brett Manning, Managing Director, Ferrowest and other Ferrowest staff

**COMMENT**

Council will be aware that this matter has been raised previously in February 2007 and June 2007.

At the February 2007 Meeting, Council resolved to enter an agreement with Ferrowest for the sale of Lot 185 Shamrock St, through an Option Agreement and Memorandum of Understanding.

Landgate were then requested to provide valuations, which were received on 22 May 2007 and advised to Council in June 2007. Council then resolved disposition values which were 10% higher than the values provided by Landgate –

<u>Excluding GST –</u>	Landgate	Shire disposition value as resolved
- Lot 185 Shamrock St	\$159,090	\$175,000
- Lot 73 Gibbons St	\$1,708	\$2,000
- Lot 74 Weekes St	\$454	\$500

These values were then advised to Ferrowest on 15 June 2007. A response was received from Ferrowest dated 18 June 2007, and is attached for Council's information. Ferrowest's response was also advised to Landgate, who were requested to comment and to justify their valuation. Landgate reiterated that they consider their valuation is accurate.

The valuation of Landgate in relation to Lot 185 Shamrock Street appears to be far above its real market value. This view is based on –

- Landgate's valuation of Lot 73 of \$1,708 excluding GST. The area of this lot is 1,012 m<sup>2</sup>. Lot 185 is 2.1185 ha or roughly 21 times the area. The valuation of Lot 185 is 93 times that of Lot 73.
  - o Please noted that lot 73 is zoned and valued as commercial, whereas lot 185 is zoned Rural/Mining. The intended purpose of both is residential.
- Shire of Morawa recently purchased a 2.49 ha lot valued at \$114,00 by Landgate, currently zoned as Public Purposes, with the long term potential for residential development.
- development costs such as construction of roads and street lighting should be at the developer's (Ferrowest) cost.

It is important to note that while the situations are not directly comparable, inferences can still be drawn.

There would be many ancillary benefits to the town through establishment of the residential precinct for Ferrowest within the town, and the development of a strong partnership with them needs to be a priority.

Ferrowest has offered to enter into a Memorandum of Understanding for the sale of Lot 185 for \$80,000 through an option to purchase, with an annual option fee of 7.5% (\$6,000), bringing the effective purchase price of the Lot to \$110,000 over 5 years. Rates may not be able to be levied, as the property is only under a contract of sale and remains in the Shire's name until such time as the option is exercised.

It is considered that an MOU does not offer sufficient enforceability, and it is suggested that a formal contract for the sale should be entered into.

Council is not obligated to accept either Landgate's valuation or the offer from Ferrowest, but may opt to sell the three lots by public tender. This would allow other potential buyers to participate, which may not be to Ferrowest's advantage, but would also provide very clear public accountability and transparency as to the real value of the lots in the marketplace.

I have been made aware that there could be some interest in the Lot 73 Gibbons Street, and offering this lot and perhaps Lot 74 Weekes Street by public tender, should be seriously considered. If Council's decision is to put these two lots to tender, conditions to apply could include –

- title in the land will not be transferred until satisfactory proof of development is produced (eg building contract, lodgement of building application etc)
- development of the lot must commence within two years, or other such timeframe as stipulated in the tender and agreed by Council at the time of acceptance of the tender,
- non-refundable deposit of 10% of accepted tender price, or other arrangement as stipulated in the tender and agreed by Council at time of acceptance of the tender.

Tendered values may be less than those of Landgate, and even less than those offered by Ferrowest at this time. However, Council is not obligated to accept any tender for the purchase of the land.



As far as time constraints are concerned, the processes for either tender or disposition of property under section 3.58 of the LG Act are the same.

Options for Council appear to be –

- i. to remain with the disposition values previously resolved, based on the valuations provided by Landgate, in which case Ferrowest have indicated that they would likely proceed with development of accommodation on the minesite
- ii. to resolve to sell the lots to Ferrowest by private treaty, advertising all necessary details, including the valuation made by Landgate, as per the LG Act s.3.58 (3)
- iii. to sell the lots by public tender, as per the LG Act s.3.58 (2), opening the process to competition, where Ferrowest may not be the successful tenderer

I did meet with representatives of Ferrowest on Friday 6 July in Perth, to discuss various aspects of their proposed mine and the sale of the land, and advised that the matter would be put before Council at the July 2007 Meeting.

#### VOTING REQUIREMENTS

Absolute Majority

#### OFFICER RECOMMENDATIONS/COUNCIL DECISION

##### **C07-0728 Disposal of Property – Ferrowest**

**Moved Cr EC Rowe, seconded Cr LJ O'Connor**

- (1) That Council accept the offer from Ferrowest of \$80,000 for Lot 185 Shamrock Street, Yalgoo, subject to –**
- local public notice of the disposition of Lot 185 Shamrock Street being given, and submissions invited, in accordance with the Local Government Act 1995 section 3.58 (3),
  - consideration by Council of any submissions received, as required by the Local Government Act,
  - preparation and approval by Council of an enforceable contract of sale for Lot 185,
  - title in the land not to be transferred until such time as development is to proceed,
  - payment of a non-refundable annual option fee of 7.5% of the agreed sale price of \$80,000
  - the option to complete the purchase may be exercised at any time within 5 years from signing of the contract for sale,
  - all other matters generally according to the Draft Option Agreement & Memorandum of Understanding prepared by Ferrowest,
  - all legal costs be met by Ferrowest.
- (2) That Lot 73 Gibbons St and Lot 74 Weekes Street, Yalgoo be offered for sale by public tender, with the following conditions –**
- title in the land will not be transferred until satisfactory proof of development is produced (eg building contract, lodgement of building application etc),
  - development of the lot must commence within two years, or other such timeframe as agreed by Council following presentation of a development plan,
  - on acceptance of a tender, payment of a non-refundable deposit of 10% of accepted tender price, or other arrangement as agreed by Council.
- Motion put and carried by an absolute Majority 6/0**

*Cr O'Connor left the meeting at 2:32pm*

**13.2.3 FERROWEST – LOT 185 SHAMROCK STREET**

File: M5-7  
Author: Niel Mitchell, CEO  
Interest Declared: No interest to disclose  
Date: 11 December 2007  
Attachments: Draft Option Deed of Purchase by Ferrowest (lilac)

**MATTER FOR CONSIDERATION**

To approve the Option Deed of purchase of Lot 185 Shamrock Street.

**BACKGROUND**

Council approved the conditional sale of Lot 185 Shamrock Street to Ferrowest in July 2007, subject to advertising for public comment on the proposal.

**STATUTORY ENVIRONMENT**

Local Government Act 1995 –

- s.3.58 (3) – a local government may dispose of property (other than by public auction or by tender) if, before agreeing to dispose of the property, it gives local public notice for at least 14 days inviting submissions for the proposal.

**STRATEGIC IMPLICATIONS**

None

**POLICY IMPLICATIONS**

Affixing the Common Seal

**FINANCIAL IMPLICATIONS**

None

**CONSULTATION**

None

**COMMENT**

The disposal of property was subject to the Local Government Act s.3.58, and had to be advertised for public comment. No comment was received during the required period, and the draft documentation was forwarded to our solicitors in early September 2007.

After some delay, a final revision of the document was received on 5 December 2007 and forwarded to Ferrowest for their consideration the following day.

As a deed, the agreement is a legally binding and enforceable document, whereas an MOU generally is not.

**VOTING REQUIREMENTS**

Simple majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**C2007-1206 Ferrowest – Lot 185 Shamrock Street**

**Moved Cr EC Rowe, Seconded Cr L Hodder**

**That Council approve the draft Option Deed to Purchase Lot 185 Shamrock Street Yalgoo by Ferrowest, subject to their agreement, and the President and CEO be authorised to affix the Common Seal.**

**Motion put and carried 7/0**

**13.2.3 FERROWEST – Option Deed for Lot 185 Shamrock St**

File: Asst 1388  
 Author: Niel Mitchell, CEO  
 Interest Declared: No interest to disclose  
 Date: 11 June 2008  
 Attachments: Draft Option Deed – June 2008 revision (blue)

**MATTER FOR CONSIDERATION**

To consider revised conditions for the Option Deed for purchase of Lot 185 by Ferrowest

**BACKGROUND**

The option for Ferrowest to acquire Lot 185 for the purpose of mine accommodation village has been under discussion and in the negotiation process since July 2007

**STATUTORY ENVIRONMENT**

Local Government Act 1995 –

- s.3.58 (3) – a local government may dispose of property (other than by public auction or by tender) if, before agreeing to dispose of the property, it gives local public notice for at least 14 days inviting submission for the proposal.

**STRATEGIC IMPLICATIONS**

None

**POLICY IMPLICATIONS**

None

**FINANCIAL IMPLICATIONS**

None

**CONSULTATION**

Mr Brett Manning, Ferrowest  
 Sze-Hwei Yen, Civic Legal

**COMMENT**

In July 2007, it was resolved –

*C2007-0728 Disposal of Property – Ferrowest*

*Moved Cr EC Rowe, seconded Cr LJ O'Connor*

*That Council accept the offer from Ferrowest of \$80,000 for Lot 185 Shamrock Street, Yalgoo, subject to –*

- *local public notice of the disposition of Lot 185 Shamrock Street being given, and submissions invited, in accordance with the Local Government Act 1995 section 3.58 (3),*
- *consideration by Council of any submissions received, as required by the Local Government Act,*
- *preparation and approval by Council of an enforceable contract of sale for Lot 185,*
- *title in the land not to be transferred until such time as development is to proceed,*
- *payment of a non-refundable annual option fee of 7.5% of the agreed sale price of \$80,000*
- *the option to complete the purchase may be exercised at any time within 5 years from signing of the contract for sale,*
- *all other matters generally according to the Draft Option Agreement & Memorandum of Understanding prepared by Ferrowest,*
- *all legal costs be met by Ferrowest.*

Ferrowest were then advised of this decision, and our solicitors were instructed to prepare a draft Option Deed, using their original proposal as a basis.

In December 2007, it appeared that negotiations were nearing completion, and the draft at that time was put to Council, when it was resolved –

*C2007-1206 Ferrowest – Lot 185 Shamrock Street*

*Moved Cr EC Rowe, Seconded Cr L Hodder*

*That Council approve the draft Option Deed to Purchase Lot 185 Shamrock Street Yalgoo by Ferrowest, subject to their agreement, and the President and CEO be authorised to affix the Common Seal.*

Since that time, the Option Deed has had further extensive re-drafting, including some fundamental changes to provisions that necessitate Council's confirmation of the amended document, prior to signing and sealing the Deed. Accordingly, the authority resolved in December 2007, has not been exercised.

There has been much contact back and forth, and several substantial revisions. In response to some changes requested by Ferrowest, our solicitor recommended a number of additional clauses be included which they felt necessary to completely protect the Shire's interests. In response to these proposed clauses, Ferrowest advised on 8 May 2008 –

*To recap, we acknowledge that Lot 185 is a strategic block in the potential development of Yalgoo and if it is not going to put to the proposed use of the accommodation complex then the Shire quite rightly would like to have it back. The Option Deed has been structured with this in mind. The land only transfers to us if the project has financial close – this means it is definitely going to be built and will therefore definitely require the accommodation village but once we pass that threshold and the freehold title passes to Ferrowest we did not see that it is appropriate that there are any further obligations on us than would be on any other freehold land holder within the Shire.*

*In fact such terms could make it impossible for us to build the accommodation complex because whomever pays for the construction (and it may well be an outside party) will quite rightly want security over Lot 185 on which their buildings are located. This cannot work if the Shire has rights over the land. There are also issues about the practicality of trying to define when the accommodation complex is built or substantially built. This is because construction of units on site may occur in a series of stages. A few may be built not long after Ferrowest secures title to the land (or not) and the bulk would most likely start being built a year and a half after financial close (in time to finish for the operations workforce) and still some more are likely not to be built until later expansions (although they may be planned and approved from the start). At the end of the day the Shire, acting reasonably, has to decide whether to approve any building on the land and hence can ensure that the interests of the Yalgoo town site are appropriately met.*

*I think the Option Deed without the additional clauses meets the Shire's key needs without unreasonable post purchase liabilities and complications on Ferrowest and we stand by our letter of 4 March 2008.*

Following this email, and after discussion with them, our solicitors were instructed to make the final amendments to the Option Deed as requested by Ferrowest. It is this final draft which has been sent to Ferrowest for their agreement.

These changes are principally –

- (a) change of timing of exercise of option – the Option Term remains 5 years from signing of the Deed. The exercise of the option is also linked to the provisions regarding Financial Close.
- (b) Financial Close – the point at which the project is fully funded by investors or lenders, and is able to proceed. At this time, it is expected within the next 2-3 years.
- (c) Title transfer – to be within 30 days of exercise of option and/or Financial Close – the effect of this is that once title is transferred, the owner may then on-sell the land. In the short term, the Shire could place a caveat on the property; however, the Deed requires that any encumbrances be lifted prior to transfer of title. It is possible, however remote, that they could purchase the property and then choose not to develop it, or to sell it to some other party, who would use it for an alternative purpose.
- (d) Assignment – the Deed permits Ferrowest to assign its rights to another party. The purpose of this is that if their interest is sold to another company, right to access the lot also needs to pass. In addition, Ferrowest may wish to contract out the operation of the accommodation village to some firm (Poons, Sodexo etc) to provide the accommodation and facilities on their behalf.

These changes vary Council's expectations outlined in July 2007 at the 3<sup>rd</sup>, 4<sup>th</sup> and 6<sup>th</sup> dot points –

- 3<sup>rd</sup> it remains an enforceable contract of sale, but there is the possibility of the future owner not being Ferrowest, and not being used for mining accommodation village. Ferrowest have advised that the condition that development must commence prior to transfer of the title, is commercially extremely awkward, if not impossible, as part of Financial Close is the necessity to prove to investors that they have access to all lands necessary, and funds for the construction of the village. If the land has conditions on it, it may jeopardise finance for the accommodation. Financial Close means that all funds are available for the project to proceed. Once achieved, it would be extremely unlikely that the Project would not proceed, although it must be acknowledged that, however small, there is that possibility.
- 4<sup>th</sup> title in the land would transfer prior to or at Financial Close, and prior to development. Council's original intent was that title would transfer once development had commenced, and the Project had physical evidence of going ahead. Our solicitors advise that once title is transferred, Council cannot stipulate that it cannot be sold, as once in private hands control is lost. The Option Deed, by requiring removal of any encumbrances, places potential disposal more in the hands of Ferrowest.

Ferrowest have noted that they may choose not to construct or operate the village themselves but to contract this out. In this case, the effect is the same whether Ferrowest owns the lot or not – ultimately, it is being used for their benefit to house their workforce. In the meantime, as the intended and intending owner, the disposition of land to them as advertised remains valid.

- 6<sup>th</sup> option was originally to be exercised within 5 years, and is now requested that this be at Financial Close. The option can be exercised prior to Financial Close, but if Financial Close is not reached within 18 months, the Shire may repurchase. As noted, once Financial Close is reached, the likelihood of the project not proceeding has to be considered very small.

Once Ferrowest has title to the land it can be developed as they wish. The Option Deed specifies the development purpose as being accommodation for the Project staff. Our solicitors have noted that while it is specified in the Option Deed, once in private ownership, it can be used for any approved purpose as provided for by the Town Planning Scheme. Standards, specifications and requirements are governed by various legislation, including –

- Local Government Miscellaneous Act (i.e. building control), and if promulgated, the new Building Act being proposed, and all associated regulations
- Health Act and regulations for various matters such as effluent disposal etc
- Shire of Yalgoo Town Planning Scheme No.1 or Local Planning Scheme No.2 if in place at the commencement of development

All in all, it is considered that Council's basic intentions are being met, these being that –

- Lot 185 is set aside for the purposes of Ferrowest,
- the lot will be used for accommodation for Ferrowest,
- development will occur within a reasonable timeframe,
- should development not occur, ownership of the lot will revert to the Shire

This most recent draft has been forwarded to Ferrowest for their comment, and agreement. At the time of writing this report, they have not indicated their consent or any further concerns.

Council is now requested to consider the revised Option Deed, and determine if the changes are acceptable. There are risks, for both Ferrowest and the Shire, despite all that each party can do to protect their interests. However, it is considered that they are remote, and Council needs to weigh up these against the potential benefits to the town and community.

#### VOTING REQUIREMENTS

Simple majority

#### OFFICER RECOMMENDATION/COUNCIL DECISION

#### **C2008-0608    Ferrowest – Option Deed**

**Moved Cr L Hodder, Seconded Cr EC Rowe**

- 1. That Council approve the final draft Option Deed to Purchase Lot 185 Shamrock Street Yalgoo by Ferrowest, subject to any minor amendments that may be required.**
- 2. That, subject to the acceptance of the Option Deed by Ferrowest, and no further significant amendments being required, the President and CEO be authorised to affix the Common Seal to the Option Deed to Purchase Lot 185 Shamrock Street Yalgoo, by Ferrowest.**

**Motion put and carried 7/0**

**CEO**

---

**From:** Davey, Greg [Greg.Davey@planning.wa.gov.au]  
**Sent:** Thursday, 5 April 2012 11:41 AM  
**To:** CEO  
**Subject:** Yalgoo Structure Plan - Northern Planning Program

Sharon

I spoke with you last week about a possible Structure Plan for Yalgoo. I just wanted to outline the process from here because timeframes are getting fairly tight. Briefly, the process will involve:

1. Preparation of a Project Brief and/or Tender Documentation

I would appreciate it if you could please forward a copy of the Project Brief/Tender Docs to Justin Breeze and myself so that we can check that the project meets NPP objectives. The project will be a Structure Plan incorporating infrastructure studies.

2. Request for quotes/Request for tender

The request for quotes/tender will be undertaken by the Shire in accordance with Shire's procurements policies.

3. Funding Agreement

Once a contractor has been decided by the Shire, the Department of Planning (DoP) will provide the Shire with a funding agreement outlining deliverables and timeframes.

4. Letter of Appointment

The Shire will need to provide DoP with a letter of appointment of a consultant by the third week in May (May 25) at the latest.

5. Invoicing

DoP will provide the Shire with a purchase order number for the Shire to raise an invoice. The invoice will need to be provided to DoP by mid-June at the latest.

Contacts for this project will be:

Justin Breeze

Project Manager

Northern Planning Program

Ph: (08) 6551 9333

Email: [justin.breeze@planning.wa.gov.au](mailto:justin.breeze@planning.wa.gov.au)

Greg Davey

Senior Planning Officer

Northern Planning Program

Ph: (08) 6551 9264

[greg.davey@planning.wa.gov.au](mailto:greg.davey@planning.wa.gov.au)

Rob Moore

Senior Planner

Northern Planning Program

T: (08) 6551 9347

[robert.moore@planning.wa.gov.au](mailto:robert.moore@planning.wa.gov.au)

Please let me know if there is anything you need to clarify.

Regards

Greg Davey

Senior Planning Officer

Northern Planning Program

Department of Planning

140 William Street, Perth, Western Australia, 6000

Ph: (08) 6551 9264 | Fax: (08) 6551 9969 | [greg.davey@planning.wa.gov.au](mailto:greg.davey@planning.wa.gov.au)

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**Shire of Somewhere**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31st January 2012**

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

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**Shire of Somewhere  
STATEMENT OF FINANCIAL ACTIVITY  
(Statutory Reporting Program)  
For the Period Ended 31st January 2012**

Note	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 3	Var.
<b>Operating Revenues</b>	\$	\$	\$	\$	%	
Governance	1,394	1,394	974	(420)	(43.12%)	
General Purpose Funding	1,012,812	926,551	872,688	(53,863)	(6.17%)	
Law, Order and Public Safety	42,160	42,160	40,771	(1,389)	(3.41%)	
Health	190,574	190,574	181,450	(9,124)	(5.03%)	
Education and Welfare	0	0	0	0		
Housing	140,210	140,210	139,774	(436)	(0.31%)	
Community Amenities	98,618	98,618	120,579	21,961	18.21%	
Recreation and Culture	31,394	31,394	64,285	32,891	51.16%	▲
Transport	310,288	210,288	318,512	108,224	33.98%	▲
Economic Services	23,463	23,463	26,102	2,639	10.11%	
Other Property and Services	18,281	18,281	28,370	10,089	35.56%	
<b>Total (Ex. Rates)</b>	<b>1,869,194</b>	<b>1,682,933</b>	<b>1,793,505</b>	<b>110,572</b>		
<b>Operating Expense</b>						
Governance	(373,969)	(173,969)	(244,403)	(70,434)	(28.82%)	▲
General Purpose Funding	(69,421)	(68,421)	(70,325)	(1,904)	(2.71%)	
Law, Order and Public Safety	(130,601)	(128,611)	(121,665)	6,946	5.71%	
Health	(278,932)	(238,932)	(227,011)	11,921	5.25%	
Education and Welfare	(7,523)	(7,523)	(4,042)	3,481	86.12%	
Housing	(110,441)	(110,441)	(111,875)	(1,434)	(1.28%)	
Community Amenities	(224,807)	(204,807)	(165,894)	38,913	23.46%	▼
Recreation and Culture	(530,871)	(530,871)	(572,973)	(42,102)	(7.35%)	
Transport	(2,201,995)	(305,562)	(268,332)	37,230	13.87%	▼
Economic Services	(183,812)	(183,812)	(147,164)	36,648	24.90%	▼
Other Property and Services	(6,477)	(6,477)	(2,916)	3,561	122.12%	
<b>Total</b>	<b>(4,118,849)</b>	<b>(1,959,426)</b>	<b>(1,936,600)</b>	<b>22,826</b>		
<b>Funding Balance Adjustment</b>						
Add back Depreciation	1,042,579	521,290	428,976	(92,314)	(21.52%)	▼
Adjust (Profit)/Loss on Asset Disposal	(74,200)	(81,014)	(121,579)	(40,565)	33.37%	
Adjust Provisions and Accruals	0	0	0	0		
<b>Net Operating (Ex. Rates)</b>	<b>(1,281,276)</b>	<b>163,783</b>	<b>164,302</b>	<b>519</b>		
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	1,238,472	1,329,444	1,563,220			
Proceeds from Disposal of Assets	369,000	342,500	323,982	(18,518)	(5.72%)	
Proceeds from New Debentures	0	0	0	0		
Proceeds from Sale of Investments	0	0	0	0		
Proceeds from Advances	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0		
Transfer from Reserves	651,600	651,600	410,500	(241,100)	(58.73%)	▼
<b>Total</b>	<b>2,259,072</b>	<b>2,323,544</b>	<b>2,297,702</b>	<b>(259,618)</b>		
<b>Capital Expenses</b>						
Land Held for Resale	0	0	0	0		
Land and Buildings	(855,600)	(405,600)	(338,162)	67,438	19.94%	▼
Plant and Equipment	(387,000)	(386,775)	(347,548)	39,227	11.29%	
Furniture and Equipment	(30,000)	(24,667)	(35,193)	(10,526)	(29.91%)	
Infrastructure Assets - Roads	(238,000)	(222,968)	(223,956)	(988)	(0.44%)	
Infrastructure Assets - Other	(73,200)	(67,813)	(22,569)	45,244	200.47%	▼
Purchase of Investments	0	0	0	0		
Repayment of Debentures	0	0	0	0		
Advances to Community Groups	0	0	0	0		
Transfer to Reserves	(701,295)	(701,295)	(789,200)	(87,905)	(11.14%)	
<b>Total</b>	<b>(2,285,095)</b>	<b>(1,809,118)</b>	<b>(1,756,628)</b>	<b>52,490</b>		
<b>Net Capital</b>	<b>(26,023)</b>	<b>514,426</b>	<b>541,074</b>	<b>(207,128)</b>		
<b>Total Net Operating + Capital</b>	<b>(1,307,299)</b>	<b>678,209</b>	<b>705,376</b>	<b>(206,609)</b>		
Opening Funding Surplus(Deficit)	568,564	568,564	699,530	130,966	18.72%	▲
Rate Revenue	738,735	738,735	740,453	1,718	0.23%	
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>1,985,508</b>	<b>2,145,359</b>	<b>(73,925)</b>		

**Shire of Somewhere  
STATEMENT OF FINANCIAL ACTIVITY  
(Alternate Nature or Type)  
For the Period Ended 31st January 2012**

**ALTERNATIVE FORMAT**

	Note	Revised Annual Budget 4	YTD Budget 5	YTD Actual 6	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 3	
<b>Operating Revenues</b>							
Grants, Subsidies and Contributions	8	\$ 1,181,100	\$ 1,787,555	\$ 1,331,236	(456,319)	(34.3%)	▼
Profit on Asset Disposal	10	122,600	105,214	131,812	26,598	20.2%	▲
Fees and Charges		409,519	332,887	219,991	(112,896)	(51.3%)	▼
Service Charges		0	0	0	0		
Interest Earnings		130,774	129,503	96,384	(33,119)	(34.4%)	▼
Other Revenue		15,133	15,133	14,082	(1,051)	(7.5%)	
<b>Total (Ex. Rates)</b>		<b>1,869,194</b>	<b>2,370,292</b>	<b>1,793,505</b>	<b>(576,787)</b>		
<b>Operating Expense</b>							
Employee Costs		(797,483)	(398,742)	(352,100)	46,642	13.2%	
Materials and Contracts		(1,669,458)	(834,729)	(923,455)	(88,726)	(9.6%)	
Utilities Charges		(79,162)	(39,581)	(23,947)	15,634	65.3%	
Depreciation (Non-Current Assets)		(1,042,579)	(521,290)	(428,976)	92,314	21.5%	▼
Interest Expenses		0	0	0	0		
Insurance Expenses		(119,187)	(59,594)	(123,396)	(63,802)	(51.7%)	▲
Loss on Asset Disposal	8	(48,400)	(24,200)	(10,233)	13,967	136.5%	
Other Expenditure		(362,580)	(81,290)	(74,493)	6,797	9.1%	
<b>Total</b>		<b>(4,118,849)</b>	<b>(1,959,426)</b>	<b>(1,936,600)</b>	<b>22,826</b>		
<b>Funding Balance Adjustment</b>							
Add Back Depreciation		1,042,579	521,290	428,976	(92,314)	(21.5%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(74,200)	(81,014)	(121,579)	(40,565)	33.4%	
Adjust Provisions and Accruals		0	0	0	0		
<b>Net Operating (Ex. Rates)</b>		<b>(1,281,276)</b>	<b>851,142</b>	<b>164,302</b>	<b>(686,840)</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	1,238,472	1,329,444	1,563,220	233,776	15.0%	▲
Proceeds from Disposal of Assets	8	369,000	342,500	323,982	(18,518)	(5.7%)	
Proceeds from New Debentures		0	0	0	0		
Proceeds from Sale of Investments		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	651,600	651,600	410,500	(241,100)	(58.7%)	▼
<b>Total</b>		<b>2,259,072</b>	<b>2,323,544</b>	<b>2,297,702</b>	<b>(25,842)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	8	(855,600)	(405,600)	(338,162)	67,438	19.9%	▼
Plant and Equipment	8	(387,000)	(386,775)	(347,548)	39,227	11.3%	
Furniture and Equipment	8	(30,000)	(24,667)	(35,193)	(10,526)	(29.9%)	
Infrastructure Assets - Roads	8	(238,000)	(222,968)	(223,956)	(988)	(0.4%)	
Infrastructure Assets - Other	8	(73,200)	(67,813)	(22,569)	45,244	200.5%	▼
Purchase of Investments		0	0	0	0		
Repayment of Debentures	10	0	0	0	0		
Advances to Community Groups		0	0	0	0		
Transfer to Reserves	7	(701,295)	(701,295)	(789,200)	(87,905)	(11.1%)	
<b>Total</b>		<b>(2,285,095)</b>	<b>(1,809,118)</b>	<b>(1,756,628)</b>	<b>52,490</b>		
<b>Net Capital</b>		<b>(26,023)</b>	<b>514,426</b>	<b>541,074</b>	<b>26,648</b>		
<b>Total Net Operating + Capital</b>							
		<b>(1,307,299)</b>	<b>1,365,568</b>	<b>705,376</b>	<b>(660,192)</b>		
Opening Funding Surplus(Deficit)		568,564	568,564	699,530	130,966	18.7%	▲
Rate Revenue	9	738,735	738,735	740,453	1,718	0.2%	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>2,672,867</b>	<b>2,145,359</b>	<b>(527,508)</b>		

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Inventories**

**General**

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

**Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	2%
Furniture and Equipment	10-25%
Plant and Equipment	15-25%
Motor Vehicles	25%
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years
Drains and Sewers	75 years
Airfield - Runways	12 years

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(l) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

***Borrowing Costs***

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Nature or Type Classifications (Continued)**

**Insurance**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

**GOVERNANCE**

Details expenses related to Councils eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

**GENERAL PURPOSE FUNDING**

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

**LAW, ORDER, PUBLIC SAFETY**

Supervision of by-laws, fire prevention and animal control.  
 Requirements that Council carries out by statute.

**HEALTH**

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme Everywhere Health Scheme. Monitors food quality and caters for health requirements for the broader community.

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) STATEMENT OF OBJECTIVE (Continued)**

**EDUCATION AND WELFARE**

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

**HOUSING**

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

**COMMUNITY AMENITIES**

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

**RECREATION AND CULTURE**

Maintenance of hall, the aquatic centre, library and various reserves.

**TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

**ECONOMIC SERVICES**

Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

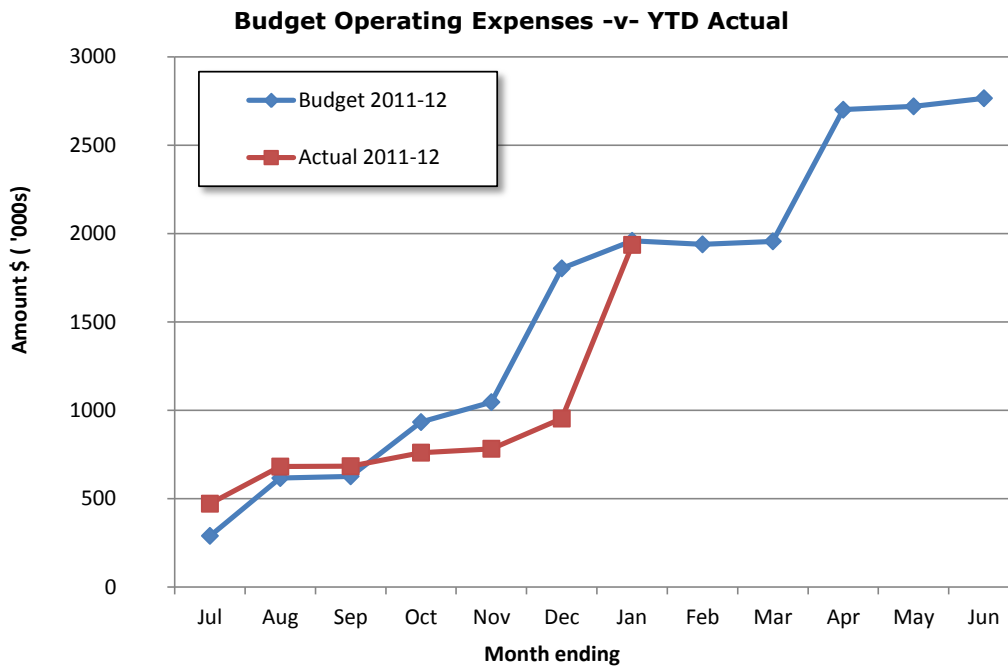
**OTHER PROPERTY & SERVICES**

Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

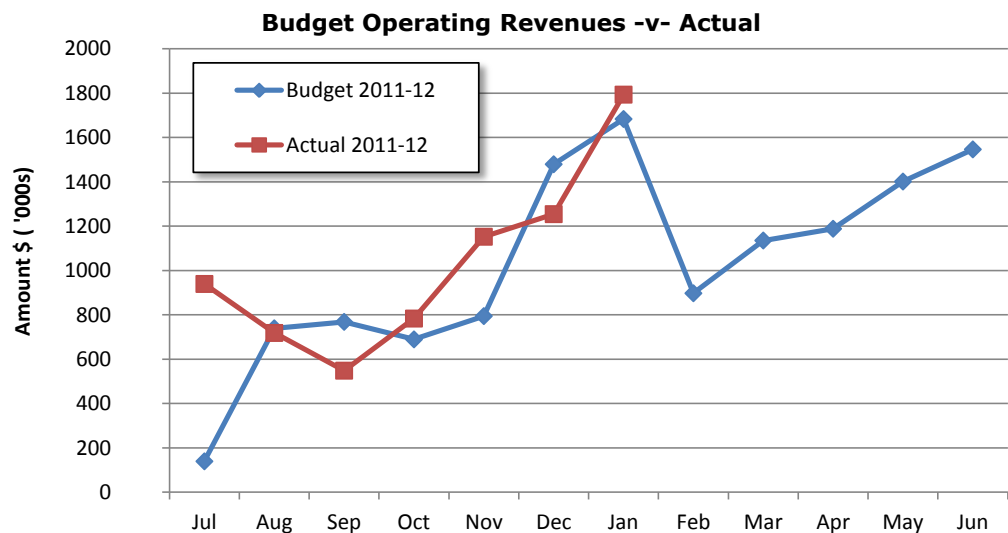


**Shire of Somewhere  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31st January 2012**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



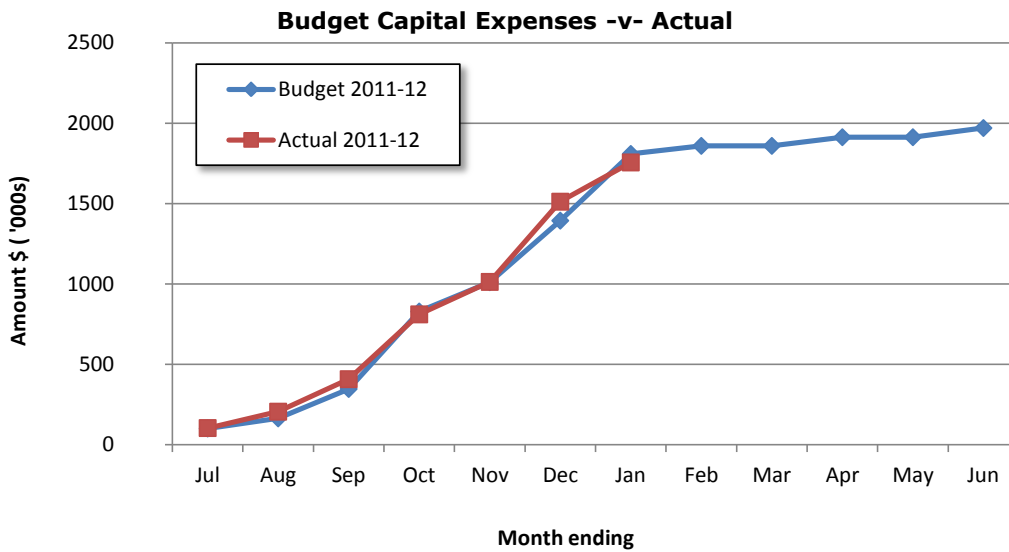
**Comments/Notes - Operating Expenses**  
 [Insert explanatory notes and commentary on trends and timing]



**Comments/Notes - Operating Revenues**  
 [Insert explanatory notes and commentary on trends and timing]

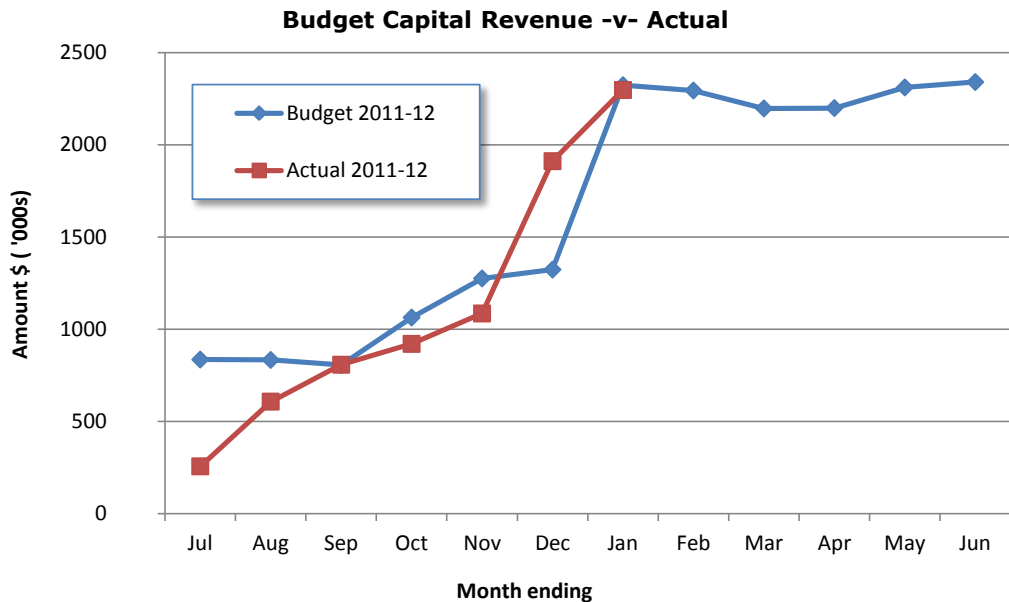
**Shire of Somewhere  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31st January 2012**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**

[Insert explanatory notes and commentary on trends and timing]



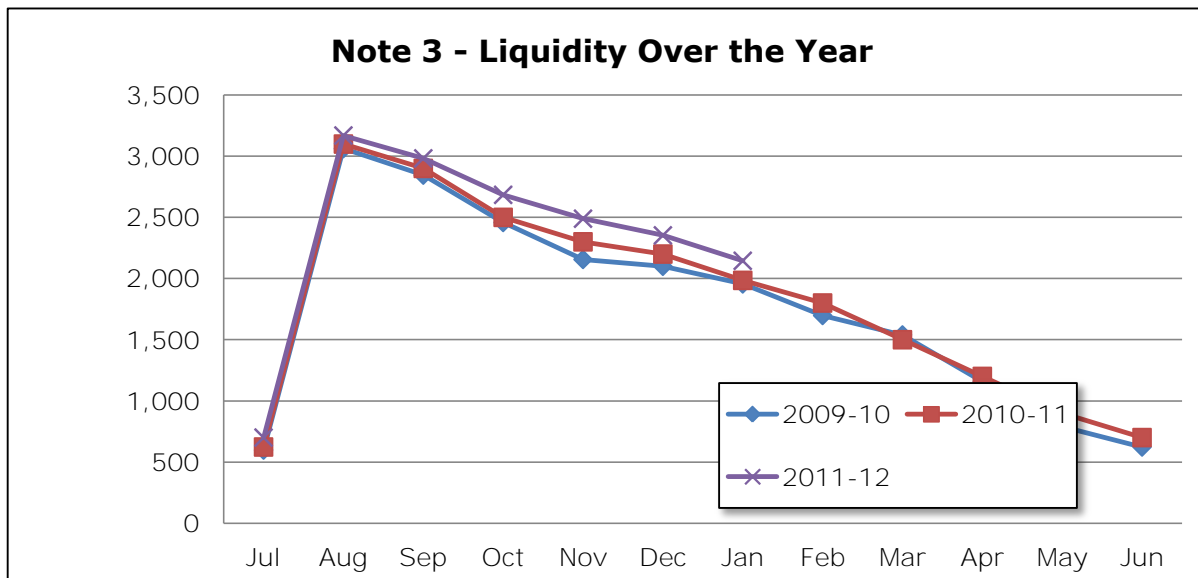
**Comments/Notes - Capital Revenues**

[Insert explanatory notes and commentary on trends and timing]

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		2011-12		
	Note	YTD 31 January 2011	YTD 30 December 2010	YTD 30th June 2010
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	814,887	958,070	855,595
Cash Restricted	7	3,309,932	3,068,925	2,931,232
Investments	4A	0	0	0
Receivables - Rates and Rubbish	6	339,226	128,793	35,642
Receivables -Other	6	1,191,134	333,256	50,533
Inventories		8,577	14,976	14,976
		5,663,756	4,504,020	3,887,978
<b>Less: Current Liabilities</b>				
Payables		(208,465)	(112,525)	(257,216)
Provisions		0	0	0
		(208,465)	(112,525)	(257,216)
Less: Cash Restricted	4	(3,309,932)	(3,068,925)	(2,931,232)
<b>Net Current Funding Position</b>		<b>2,145,359</b>	<b>1,322,570</b>	<b>699,530</b>



**Comments - Net Current Funding Position**

[Insert explanatory notes and commentary on trends and timing]

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>								
Municipal Account	Variable	(12,457)				(12,457)	Bankwest	Cheque Acc.
Cash Management	Variable	406,757				406,757	Bankwest	At Call
Licensing Bank	Variable	5,000				5,000	Bankwest	Cheque Acc.
Trust				13,201				Cheque Acc.
Cash On Hand	Nil	800						On Hand
<b>(b) Term Deposits</b>								
Term Deposit - Special	2.20%				407,052	407,052	Bankwest	30/06/2011
Term Deposit - Special	4.95%				7,735	7,735	Bankwest	30/09/2011
Term Deposit - Gold	6.15%				3,309,932	3,309,932	Bankwest	29/06/2012
<b>(c) Other Investments</b>								
N/A								
<b>Total</b>		400,100	0	13,201	3,724,719	4,124,019		

**Comments/Notes - Investments**

[Insert explanatory notes and commentary on trends and timing]



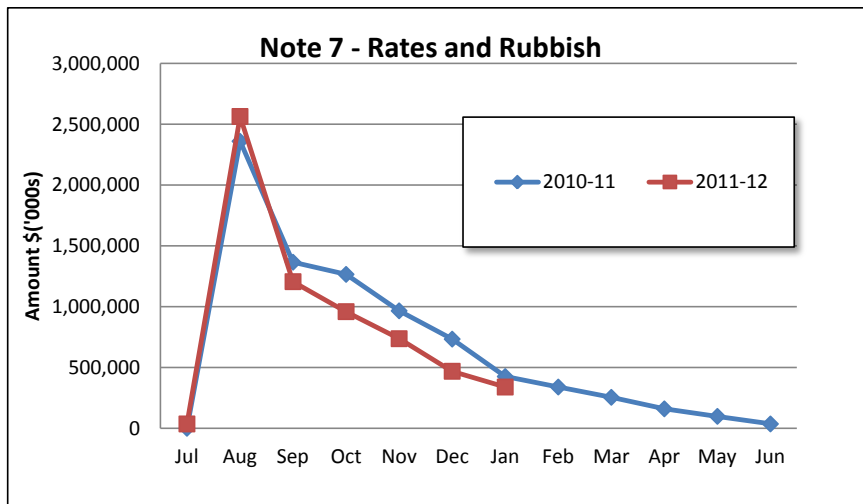


**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**Note 6: RECEIVABLES**

**Receivables - Rates and Rubbish**

	YTD 31st Jan 2012	YTD 30th June 2011
Opening Arrears Previous Years	\$ 35,642	\$ 14,417
Rates and Rubbish Levied this year	740,453	707,682
Less Collections to date	(436,869)	(686,457)
Equals Current Outstanding	<b>339,226</b>	<b>35,642</b>
<b>Net Rates and Rubbish Collectable</b>	<b>339,226</b>	<b>35,642</b>
% Collected	56.29%	95.06%

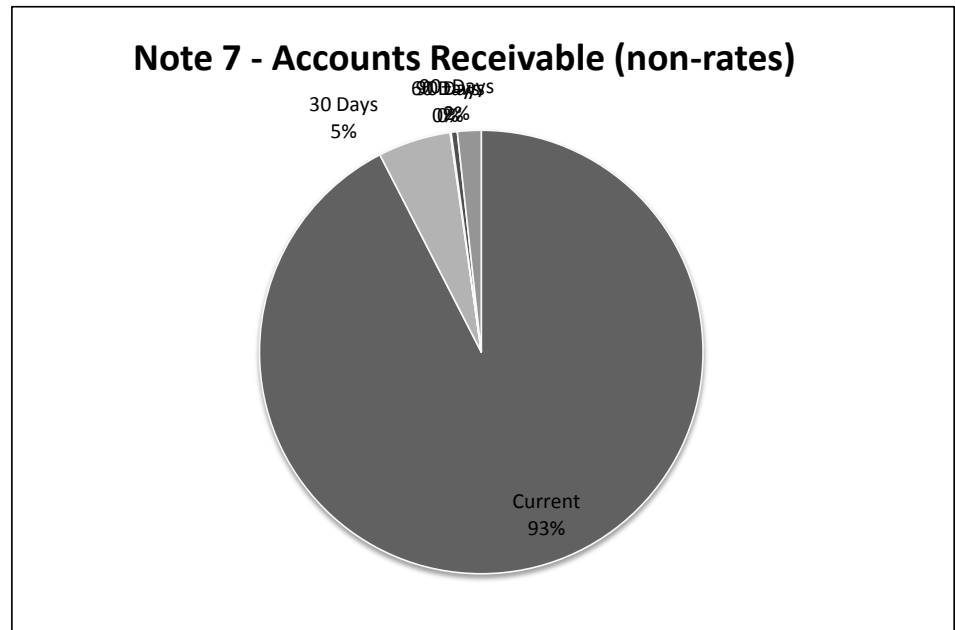


**Comments/Notes - Receivables Rates and Rubbish**  
 [Insert explanatory notes and commentary on trends and timing]

**Receivables - General**

	Current	30 Days	60 Days	90 Days	90+Days
Receivables - General	\$ 1,101,150	\$ 63,214	\$ 920	\$ 5,295	\$ 20,555
<b>Total Receivables General Outstanding</b>					<b><u>1,191,134</u></b>

Amounts shown above include GST (where applicable)

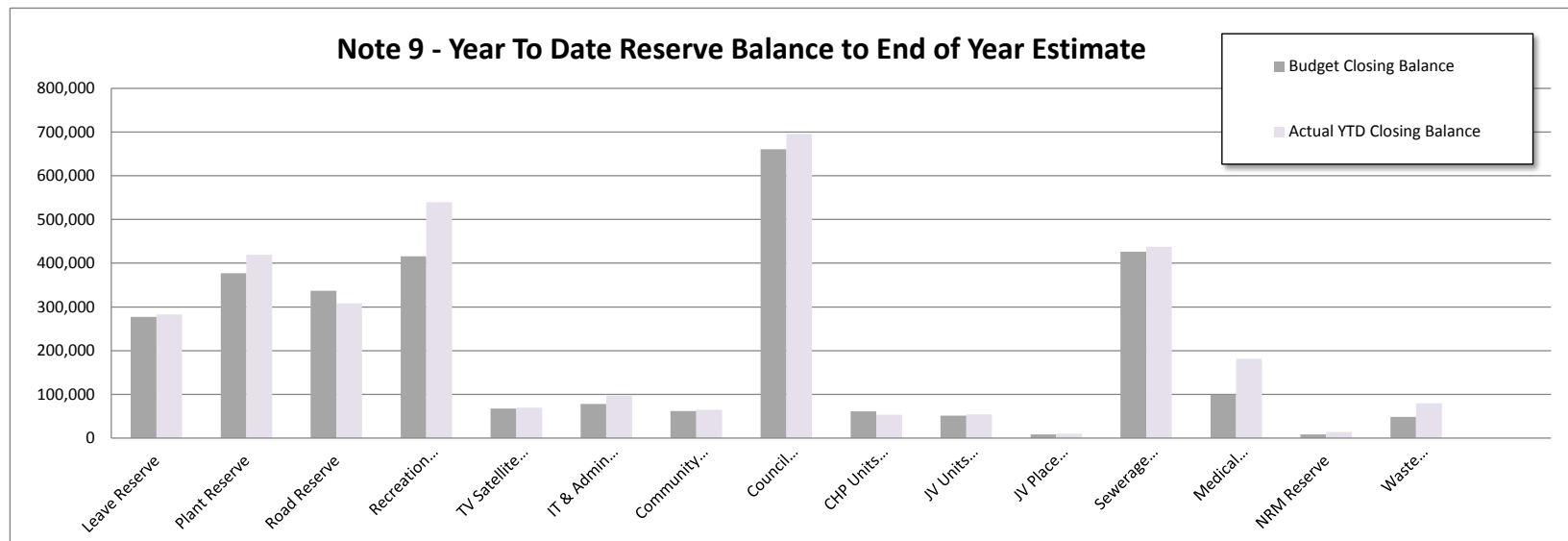


**Comments/Notes - Receivables General**  
 [Insert explanatory notes and commentary on trends and timing]

**Shire of Somewhere  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31st January 2012**

**Note 7: Cash Backed Reserve**

2011-12 Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve	\$ 266,338	\$ 10,000	\$ 15,866	\$ 1,000	\$ 1,000	\$ 0	\$ 0		\$ 277,338	\$ 283,204
Plant Reserve	308,176	7,000	18,358	199,800	200,000	(138,000)	(107,000)	Plant Purchases	376,976	419,534
Road Reserve	404,236	15,000	24,081	0	0	(82,000)	(120,000)	Road Construction	337,236	308,317
Recreation Reserve	487,339	17,000	29,031	35,164	35,164	(123,500)	(12,000)	Swimming Pools	416,003	539,534
TV Satellite Reserve	61,984	2,000	3,692	4,000	4,000	0	0		67,984	69,676
IT & Admin Reserve	105,246	3,000	6,270	1,720	1,720	(32,000)	(16,000)	Governance	77,966	97,236
Community Bus Reserve	52,386	800	3,121	9,200	9,200	0	0		62,386	64,707
Council Building Reserve	580,078	16,000	34,556	98,711	230,000	(34,500)	(149,000)	Community Amenities	660,289	695,634
CHP Units Reserve	51,608	2,000	3,074	133,000	3,000	(125,000)	(4,000)	Aged Care	61,608	53,682
JV Units Reserve	50,507	2,000	3,009	3,500	3,500	(4,500)	(2,500)	Aged Care	51,507	54,516
JV Place Reserve	5,422	800	323	4,300	4,300	(2,100)	0	Aged Care	8,422	10,045
Sewerage Reserve	372,533	11,200	22,192	42,900	42,900	0	0		426,633	437,625
Medical Practitioner Reserve	129,144	5,000	7,693	45,000	45,000	(80,000)	0		99,144	181,837
NRM Reserve	7,223	1,200	430	0	6,800	0	0		8,423	14,453
Waste Management Reserve	49,012	2,000	2,920	28,000	28,000	(30,000)	0		49,012	79,932
									0	0
	<b>2,931,232</b>	<b>95,000</b>	<b>174,616</b>	<b>606,295</b>	<b>614,584</b>	<b>(651,600)</b>	<b>(410,500)</b>		<b>2,980,927</b>	<b>3,309,932</b>





**Shire of Somewhere  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31st January 2012**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Profit(Loss) of Asset Disposal				Disposals	Current Budget YTD 30th June 2011		
Cost	Accum Depr	Proceeds	Profit (Loss)		Budget	Actual	Variance
\$	\$	\$	\$		\$	\$	\$
				<b>Plant and Equipment</b>			
33,668	(2,518)	28,182	(2,968)	EHO Vehicle	90,000	87,090	(2,910) ▼
22,064	(20,707)	10,080	8,723	Ford Courier Crewcab			0 ▲
29,473	(5,612)	23,500	(361)	W/S Utility	75,000	60,355	(14,645) ▼
29,864	(2,688)	23,500	(3,676)	W/S Utility	14,000	13,896	(104) ▼
0	0	2,990	2,990	Ford Courier Ute	0	7,273	7,273 ▲
40,000	(40,000)	9,091	9,091	SPMT Roller	85,000	0	(85,000) ▼
13,636	(13,636)	10,000	10,000	Cherry Picker	0	42,762	42,762 ▲
9,000	(9,000)	3,182	3,182	Isuzu Truck 2001	0	0	0 ▲
5,500	(5,500)	227	227	Backhoe	0	0	0 ▲
48,331	(9,699)	37,291	(1,341)	CEO Sedan	50,500	43,588	(6,912) ▼
1,600	(1,600)	115	115	Aerator Roller	0	0	0 ▲
43,588	(2,633)	43,833	2,878	CEO Sedan	0	0	0 ▲
16,364	(9,906)	12,419	5,961	Admin Sedan	0	0	0 ▲
0	0	0	0	Small Miscell	10,000	5,211	(4,789) ▼
				<b>Land and Buildings</b>			
16,185	(10,589)	53,890	48,294	Medical Centre	100,000	101,714	1,714 ▲
500	(351)	1,500	1,351	Lot 510 Elsewhere Street	0	0	0 ▲
33,696	(8,514)	64,182	39,000	Duplex Main Street	0	0	0 ▲
				<b>Furniture &amp; fittings</b>			
8,301	(6,414)	0	(1,887)	Canon Colour Copier	0	0	0 ▲
<b>351,770</b>	<b>(149,367)</b>	<b>323,982</b>	<b>121,579</b>		<b>424,500</b>	<b>361,889</b>	<b>(62,611)</b>

Comments - Capital Disposal

**Shire of Somewhere  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31st January 2012**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Comments	Summary Acquisitions	Current Budget			
		Budget	Actual	Variance	
		\$	\$	\$	
	<b>Property, Plant &amp; Equipment</b>				
	Land	439,100	45,458	(393,642)	▼
	Buildings	416,500	292,704	(123,796)	▼
	Plant & Property	387,000	347,548	(39,452)	▼
	Furniture & Equipment	30,000	35,193	5,193	▲
	<b>Infrastructure</b>				
	Roadworks	198,000	223,956	25,956	▲
	Drainage	0	0	0	
	Bridges	0	0	0	
	Footpath & Cycleways	40,000	0	(40,000)	▼
	Parks, Gardens & Reserves	2,000	1,980	(20)	▼
	Airports	20,000	20,589	589	▲
	Sewerage	0	0	0	
	Other Infrastructure	51,200	0	(51,200)	▼
	<b>Capital Totals</b>	<b>1,583,800</b>	<b>967,428</b>	<b>(616,372)</b>	

**Comments - Capital Acquisitions**

Comments	Land	Current Budget			
		This Year			
		Budget	Actual	Variance	
		\$	\$	\$	
Work due to commence in June 2012	Lot 9	10,000	0	(10,000)	▼
Delayed due to contractor availability	Lot 68	1,000	0	(1,000)	▼
Over budget due to natural disaster (flooding)	Lot 187	4,500	14,947	10,447	▲
Completed under budget	Lot 282	8,000	1,299	(6,701)	▼
Work to commence May 2012	Lot 186	12,000	0	(12,000)	▼
Delayed due to contractor availability	Lot 98	8,500	0	(8,500)	▼
Delayed due to contractor availability	Lot 271	2,500	0	(2,500)	▼
Over budget due to poor forecasting	Lot 274	2,000	6,790	4,790	▲
Delayed due to no contractor being selected yet	Lot 95	365,000	0	(365,000)	▼
Extra employees hired to complete job on time	Lot 203	3,000	4,157	1,157	▲
Work due to commence in April 2012	Bandra Aged Care	4,000	0	(4,000)	▼
Completed under budget	CHP	4,500	4,161	(339)	▼
Completed under budget	JV	4,500	2,420	(2,080)	▼
Job postponed indefinitely due to lack of interest	JV Beagle Place	2,100	0	(2,100)	▼
Work finished ahead of schedule	Cemetery	7,500	2,184	(5,316)	▼
Urgent Repairs	Land - Water Reserve Oval Dam	0	9,500	9,500	▲
	<b>Capital Totals</b>	<b>439,100</b>	<b>45,458</b>	<b>(393,642)</b>	

Comments	Buildings	Current Budget			
		This Year			
		Budget	Actual	Variance	
		\$	\$	\$	
	Chamber Carpet	6,000	0	(6,000)	▼
	Chamber Kitchen	15,000	14,933	(67)	▼
	ES Building	1,000	0	(1,000)	▼
	Medical Centre	100,000	101,714	1,714	▲
	Early Childhood Centre	5,000	0	(5,000)	▼
	Memorial Hall	4,500	0	(4,500)	▼
	Swimming Pool Junior Filtration	40,000	42,591	2,591	▲
	Swimming Pool Kitchen Upgrade	0	5,590	5,590	▲
	Swimming Pool Cleaner	0	3,800	3,800	▲
	Shearing Shed Ext.	120,000	91,748	(28,252)	▼
	Shearing Shed Ablution	10,000	10,468	468	▲
	Rec Facility Storage Room	70,000	0	(70,000)	▼
	Tennis Clubhouse Kitchen Upgrade	0	9,641	9,641	▲
	Somewhere Kitchen	0	1,027	1,027	▲
	Museum	22,000	0	(22,000)	▼
	Depot Shed	2,000	0	(2,000)	▼
	Caravan Park	9,000	0	(9,000)	▼
	Admin Front Counter	12,000	11,192	(808)	▼
	<b>Capital Totals</b>	<b>416,500</b>	<b>292,704</b>	<b>(123,796)</b>	

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Comments	Plant & Equipment	Current Budget				
		This Year				
		Budget	Actual	Variance (Under)Over		
		\$	\$	\$		
To be postponed to 2012-13	EHO Vehicle x 2	90,000	87,090	(2,910)	▼	
	Executive Sedan	50,500	43,742	(6,758)	▼	
	W/S Ute x 2	75,000	60,355	(14,645)	▼	
	Utility	14,000	13,896	(104)	▼	
	SPMT Roller	85,000	0	(85,000)	▼	
	Mowers	12,000	0	(12,000)	▼	
	Small Misc Equipment	10,000	5,211	(4,789)	▼	
	Cherry Picker	0	42,762	42,762	▲	
	Ford Courier Ute	0	7,273	7,273	▲	
	Purchased under budget allocation	Executive Sedan	50,500	43,588	(6,912)	▼
	Urgent replacement council resolution 2012.04269	Water Tanks	0	15,858	15,858	▲
	Urgent replacement council resolution 2012.04270	Generator	0	6,090	6,090	▲
Contract re-negotiation	Snr Admin Vehicle	0	21,683	21,683	▲	
				0		
				0		
				0		
	<b>Capital Totals</b>	<b>387,000</b>	<b>347,548</b>	<b>(39,452)</b>		

Comments	Furniture & Equipment	Current Budget			
		This Year			
		Budget	Actual	Variance (Under)Over	
		\$	\$	\$	
Project complete under budget	Computer Hardware	14,000	13,635	(365)	▼
Project complete under budget	Computer Software	6,000	3,585	(2,415)	▼
Refer Council resolution 2012.01.04897	Office Furniture	10,000	12,324	2,324	▲
Project postponed to 2013-14	Medical Centre - Plant & Equip.	0	5,649	5,649	▲
				0	
				0	
				0	
				0	
				0	
				0	
	<b>Capital Totals</b>	<b>30,000</b>	<b>35,193</b>	<b>5,193</b>	

Comments	Roads	Current Budget			
		This Year			
		Budget	Actual	Variance (Under)Over	
		\$	\$	\$	
Job Complete	Elsewhere Street	0	5,591	5,591	▲
Job Complete	Railway Terrace	60,000	72,120	12,120	▲
Job Complete	Elsewhere - Somewhere	138,000	139,757	1,757	▲
	Snake Gully	0	6,488	6,488	▲
	<b>Capital Totals</b>	<b>198,000</b>	<b>223,956</b>	<b>25,956</b>	

Comments	Drainage	Current Budget			
		This Year			
		Budget	Actual	Variance (Under)Over	
		\$	\$	\$	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
	<b>Capital Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	





**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**Note 9: RATING INFORMATION**

RATE TYPE		Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>General Rate</b>												
GRV	Residential	0.1070	121	554,896	59,863	0	0	59,863	61,081	0	0	61,081
	Industrial	0.1070	2	24,960	2,671	0	0	2,671	2,546	0	0	2,546
	Commercial	0.1070	15	123,888	13,273	0	0	13,273	11,724	0	0	11,724
	Special Rural	0.1070	6	27,508	2,943	0	0	2,943	2,806	0	0	2,806
UV	Rural	0.0168	215	42,528,500	714,470	0	0	714,470	712,032	0	0	712,032
<b>Sub-Totals</b>			359	43,259,752	793,220	0	0	793,220	790,189	0	0	790,189
<b>Minimum Rates</b>		<b>Minimum \$</b>										
GRV	Residential	195	4	3,050	640	0	0	640	2,535	0	0	2,535
	Industrial	195	1	500	195	0	0	195	390	0	0	390
	Commercial	195	6	8,010	1,170	0	0	1,170	975	0	0	975
	Special Rural	195	3	3,675	585	0	0	585	195	0	0	195
	Vacant	195	9	4,600	1,755	0	0	1,755	0	0	0	0
UV	Rural	195	5	30,150	975	0	0	975	975	0	0	975
	Mining tenement	195	2	2,948	390	0	0	390	390	0	0	390
<b>Sub-Totals</b>			30	52,933	5,710	0	0	5,710	5,460	0	0	5,460
Specified Area Rate								798,930				795,649
								4,718				4,718
								803,648				800,367
Discounts								(63,196)				(61,632)
<b>Totals</b>								740,452				738,735

**Comments - Rating Information**

All land except exempt land in the Shire of Somewhere is rated according to its Gross Rental Value (GRV) in town sites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2011/12 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-11	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Housing</b>								
Loan 30	183,660	0	0	9,518	183,660	174,142	0	12,034
Loan 32	234,421	0	0	11,980	234,421	222,441	0	14,929
<b>Community Amenities</b>								
Loan 14	97,344	0	0	5,026	97,344	92,318	0	6,054
	515,425	0	0	26,524	515,425	488,901	0	33,017

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

**Comments - Borrowings Information**

[Insert explanatory notes and commentary on trends and timing]

**Shire of Somewhere  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31st January 2012**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2011-12 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE GRANTS</b>								
Grants Commission	WALGGC	Y	1,439,917		1,439,917		1,439,917	0
Federal Roads	WALGGC	Y	438,472		438,472		166,463	272,009
Royalties for Regions	Dept. of RDL	Y	460,000	(2,899)		457,101	457,101	0
RLGIP	Gov, Arts & Sports	N	30,000			30,000	30,000	0
<b>GOVERNANCE</b>								
Structural Reform	Dept of LG		0		0		0	0
<b>HEALTH</b>								
Country Women's Association	CWA	Y	0	6,100	0	6,100	6,100	0
<b>LAW, ORDER, PUBLIC SAFETY</b>								
Fire Prevention Grant		Y	19,410	16,310	35,720		35,720	0
Crime Prevention Grant	FESA	N	1,200	0	1,200		0	1,200
<b>COMMUNITY AMENITIES</b>								
Public Conveniences			0	0	0	0	0	0
<b>RECREATION AND CULTURE</b>								
Recreation Centre	Dept. of Sports & Rec.	Y	3,000	4,766	7,766		7,766	0
Museum	Museums Australia	N	20,000	0			0	0
Drought	Dept. of Agri, Fish & Forr.	Y	0	20,000	20,000		20,000	0
<b>TRANSPORT</b>								
<b>MRWA ROAD FUNDING</b>								
Project Grants	MRWA Funding	Y	290,000	(1,176)		288,824	288,824	(288,824)
Direct Grants	MRWA RRG	Y	91,000	4,406		95,406	95,406	(95,406)
<b>BLACKSPOT FUNDING</b>								
Federal Black Spot Grants	Trans, Plan & Infrast.		0	0	0	0	0	0
<b>OTHER ROAD/STREETS GRANTS</b>								
Roads To Recovery	Building Program	Y	324,000	0		324,000	324,000	(324,000)
<b>ECONOMIC SERVICES</b>								
Grant - SES Water Tanks	Rain & Greywater Init.	Y	0	15,000		15,000	15,000	(15,000)
<b>OTHER PROPERTY &amp; SERVICES</b>								
Fuel Rebate	WA Dept of Treas & Fin.	Y	0	0	8,159		8,159	0
<b>TOTALS</b>			<b>3,116,999</b>	<b>62,507</b>	<b>1,951,234</b>	<b>1,216,431</b>	<b>2,894,456</b>	<b>(450,021)</b>



**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**Note 12: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1-Jul-11	Amount Received	Amount Paid	Closing Balance 30-Jun-12
	\$	\$	\$	\$
Housing Bonds	6,050	980	(320)	6,710
Railway Building Trust	0	2,751	0	2,751
Centenary Celebrations	402	0	(402)	0
Swimming Pool Committee	301	0	0	301
Youth Group	0	710	(80)	630
Heritage Donations	738	200	0	938
Drought Relief Grant	1,871	0	0	1,871
Police Licensing	9,128	108,134	(117,262)	0
				0
				0
				0
				0
				0
				0
	<b>18,490</b>	<b>112,775</b>	<b>(118,064)</b>	<b>13,201</b>

**Shire of Somewhere  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31st January 2012**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.1 OPERATING REVENUE (EXCLUDING RATES)**

**5.1.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

The Shire has received a grant in advance relating to royalties for regions.

**5.1.2 PROFIT ON ASSET DISPOSAL**

The sale of land for development will be delayed until next financial year and therefore the \$90,000 profit budgeted will not be realised in this financial year.

**5.1.3 FEES AND CHARGES**

Fees and Charges revenue is less than expected at this time of the year due to the repair work that occurred at the Swimming Pool and the Recreation Centre due to the floods.

**5.1.6 SERVICE CHARGES**

**5.1.7 INTEREST EARNINGS**

Interest earnings are less than expected at this time of the years due to the delay in issuing rate notices that the commencement of the financial year. the

**5.1.8 OTHER REVENUE**

**5.2 OPERATING EXPENSES**

**5.2.1 EMPLOYEE COSTS**

**5.2.2 MATERIAL AND CONTRACTS**

**5.2.3 UTILITY CHARGES**

**5.2.4 DEPRECIATION (NON CURRENT ASSETS)**

The variation is the result of a timing issue in charging depreciation.

**5.2.5 INTEREST EXPENSES**

The variation is the result of advancing the loan draw down date for Loan 30

**5.2.6 INSURANCE EXPENSES**

**5.2.7 LOSS ON ASSET DISPOSAL**

The trade in of fleet vehicles occurred a few months later than anticipated, resulting in a larger book loss.

**5.2.8 OTHER EXPENDITURE**

Advertising costs were increased due to the extended period of advertising staff positions.

To be completed by shire Staff

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.3 CAPITAL REVENUE**

**5.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

This variation is the result of a timing issue relating to the

**5.3.2 PROCEEDS FROM DISPOSAL OF ASSETS**

Proceeds from disposal of assets are reduced due to the now deferred sale of land. The refuse Loader is also yet to be sold.

**5.3.3 PROCEEDS FROM NEW DEBENTURES**

**5.3.4 PROCEEDS FROM SALE OF INVESTMENT**

**5.3.5 PROCEEDS FROM ADVANCES**

**5.3.6 SELF-SUPPORTING LOAN PRINCIPAL**

**5.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

The timing of transfer from reserves has occurred in connection with the delay in upgrade work on the Community Centre. The reserve transfer will occur to recoup the costs after the work is completed.

**5.4 CAPITAL EXPENSES**

**5.4.1 LAND HELD FOR RESALE**

**5.4.2 LAND AND BUILDINGS**

The upgrade work on the community centre building has been delayed until next month to ensure adequate compaction is carried out.

**5.4.3 PLANT AND EQUIPMENT**

**5.4.4 FURNITURE AND EQUIPMENT**

**5.4.5 INFRASTRUCTURE ASSETS - ROADS**

**5.4.6 INFRASTRUCTURE ASSETS - OTHER**

The purchase of street furniture for the main street has been deferred until the upgrade is completed.

**5.4.7 PURCHASES OF INVESTMENT**

**5.4.8 REPAYMENT OF DEBENTURES**

**5.4.9 ADVANCES TO COMMUNITY GROUPS**

**5.4.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)**

**5.4.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

**Shire of Somewhere**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st January 2012**

**Note 13: MAJOR VARIANCES**

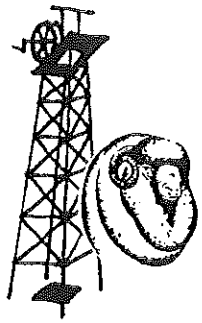
**Comments/Reason for Variance**

**5.5 OTHER ITEMS**

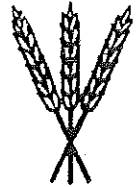
**5.5.1 RATE REVENUE**

**5.5.2 OPENING FUNDING SURPLUS(DEFICIT)**

At the time of calculating the budget opening surplus, a creditor had been raised for the contract work to date on the leisure centre. This was later found not to be valid and adjustment was made to the accounts at the time of preparing the annual financial statements.



# MID WEST GROUP OF AFFILIATED AGRICULTURAL SOCIETIES



INCL: Northampton, Mullewa, Chapman Valley, North Midlands, Central Midlands, Perenjori, Dalwallinu & Eneabba Societies.

PRESIDENT ..... Mrs Jenny Harris ..... PHONE 99361024  
 SECRETARY/TREASURER ..... Mrs Dianne Hulme ..... PHONE 99361050

data received 23/2/12  
 Council Meeting File Ref:  
 Mrs Dianne Hulme

.....	CLOSED.....	SIDE.....
.....	PUBLIC	INFO
.....	11.1. Works	11.3. Finance
.....	11.2. Dev	11.4. Admin
.....	<input type="radio"/> COPY TO or <input type="radio"/> CIRCULATE:	
.....	<input checked="" type="checkbox"/> CEO	EA/PA
.....	<input checked="" type="checkbox"/> DCEO	
.....	Proj Exec	President
.....	EHO	Councillors

Fax 99361005  
 'Wattle Grove'  
 Ajana, 6532  
 20<sup>th</sup> February 2012

E-mail: [wattlegrovel@harboursat.com.au](mailto:wattlegrovel@harboursat.com.au)

Chief Executive Officer  
 Shire of Yalgoo  
 P.O. Box 21  
 Yalgoo 6635

Dear Sharon,

In the past you have very generously supported the Mid West Group of Affiliated Agricultural Societies with a donation towards the cost of presenting the Mid West District Display at the Perth Royal Show. I have enclosed a photo of last year's Display for your perusal.

The Mid West District Display was judged second for overall points at the 2011 Perth Royal Show according to the judges scoring and also won the people's vote for the best display for the sixth year running, as well as winning the award for the Best Display of Wildflowers. I am sure that anyone who saw our Display would agree it is an excellent advertisement for the whole of our region.

The Mid West Group includes only seven Agricultural Societies, however covers an area from Moora and Dalwallinu in the south, north to the Shark Bay Shire, and east to Sandstone and Meekatharra; a huge area. Each part of this area has to be represented on the Display for us to gain maximum points, an enormous task both work wise and financially, which is why we need the assistance of all the Shires in the area encompassed by the Mid West Group.

As plans for our 2012 Mid West District Display are now well under way, I would like to know if your Shire will once again favour us with a donation towards this cause.

The contributions received from the Shire Councils in the Mid West Group are very much appreciated and assist us in continuing to promote the Mid West area through our Display. This provides an excellent opportunity to present tourism and produce of the highest quality from our area, at the largest congregation of people in Western Australia, providing people from outside our district with an insight into what we have to offer. Added to this we also hand out brochures on the Display, detailing the Shires and various booklets containing information on the Mid West area.

I would like to thank you for your past support which is greatly appreciated and we look forward to your continued assistance.

Yours sincerely

Mrs D. E. Hulme  
 Secretary

EFT Bank Details: 306-012 4177905

**SHIRES AND MUNICIPALITIES**

**MID-WEST:** Carnamah, Chapman Valley, Coorow, Dandaragan, Dalwallinu, Geraldton, Greenough, Irwin, Mingenew, Morawa, Moora, Mt. Magnet, Mullewa, Northampton, Perenjori, Sandstone, Three Springs, Yalgoo, Cue, Meekatharra.

## **11.5 Superannuation**

Introduction

Objective

History	Adopted	20 March 1996
	Amended	20 October 1999
	Former Policy	3.2
	Amended / confirmed	21 August 2008
	Amended	26 November 2009

### **Policy Statement**

1. Council will contribute towards an employee's personal superannuation as follows –
  - a) where required by the Superannuation Guarantee Levy, a minimum of 9% of salary/wages,
  - b) where the employee makes voluntary contributions, either by deduction from pay after tax or by salary sacrifice –
    - up to an additional maximum of 5% of salary/wages,
    - to be on a dollar for dollar basis to the 5% maximum,
    - this contribution is in addition to council's compulsory payment in respect of non contributory superannuation.
  - c) or as otherwise negotiated in an employee's contract
  
2. Consistent with Council Resolution C2009-0644, payment of 9% superannuation guarantee is to be paid on –
  - all earnings of all staff, pre-tax, pre-salary sacrifice, including overtime payments,
  - applicable earnings are as defined by the Australian Taxation Office, therefore including various leave, bonuses etc, but excluding lump sum payments on termination etc.
  - this arrangement to apply from the commencement of the pay period starting on 30 June 2009.

– End of Policy

### **COMMENT**

Refer private Australian Tax Office Ruling and correspondence with UHY Haines Norton in early 2009.

## **11.5 Superannuation**

Introduction	<a href="#"><u>In early 2009, the Australia Taxation Office made a private ruling concerning the eligibility of employee's wages for 9% superannuation guarantee.</u></a>	
Objective	<a href="#"><u>To clarify the intentions of Council Resolution C2009-0644 in respect to calculation of superannuation contributions.</u></a>	
History	Adopted	20 March 1996
	Amended	20 October 1999
	Former Policy	3.2
	Amended / confirmed	21 August 2008

### **Policy Statement**

1. Council will contribute towards an employee's personal superannuation as follows –
  - a) where required by the Superannuation Guarantee Levy, a minimum of 9% of salary/wages,
  - b) where the employee makes voluntary contributions, either by deduction from pay after tax or by salary sacrifice –
    - up to an additional maximum of 5% of salary/wages,
    - to be on a dollar for dollar basis to the 5% maximum,
    - this contribution is in addition to council's compulsory payment in respect of non contributory superannuation.
  - c) or as otherwise negotiated in an employee's contract
  
2. [Consistent with Council Resolution C2009-0644, payment of 9% superannuation guarantee is to be paid on –](#)
  - [all earnings of all staff, pre-tax, pre-salary sacrifice, including overtime payments,](#)
  - [applicable earnings are as defined by the Australian Taxation Office, therefore including various leave, bonuses etc, but excluding lump sum payments on termination etc.](#)
  - [this arrangement to apply from the commencement of the pay period starting on 30 June 2009.](#)

– End of Policy

### **COMMENT**

[In late 2008 a claim was made on Council for payment of 9% occupational superannuation on overtime hours earnings. There had been previous claims made and declined, however, information from Workplace Solutions indicated that in some instance, 9% super must be paid on overtime earnings. There followed an extensive period of discussion with the Australian Taxation Office, including a private ruling clearly stating that Council was required by law to make the payment, and also with UHY Haines Norton \(taxation accountants\) and Workplace Solutions.](#)

[In these discussion –](#)

- [the ATO interpretation of "ordinary earnings" since introduction of the 9% superannuation guarantee on 1 July 1992, means all earnings that is usual, consistent, and regular, which includes the earnings for overtime hours that are worked as part of the standard working hours](#)
- [9% super on overtime earnings are not paid only where there is extra \(non-standard\) overtime worked](#)
- [UHY Haines Norton agreed with the ATO interpretation.](#)
- [the ATO issued a new general ruling in early 2009, stating that where overtime earnings are clearly identified on the payslips, even if the hours are standard/consistent/regular/usual, 9% super does not have to be paid.](#)

[In considering these matters, Council resolved in June 2009 Urgent Item 14.3, to continue to pay 9% superannuation on earnings as determined by the ATO ruling applicable prior to 1 July 2009, voluntarily, despite not being required to by the new ruling.](#)



Office use only
Applicant Ref:
FESA Ref:

## APPLICATION FOR *BUSH FIRES ACT 1954* SECTION 22C TOTAL FIRE BAN EXEMPTION FORM

*Company Name on ABN	32 074 575 885		
Trading Name	MT Gibson Mining Limited		
*Applicant Name	Rob Poglits		
*Applicant Title <i>E.g. Manager</i>	Maintenance Manager		
*Address - Postal	PO Box 82 Perenjori WA 6620		
*Address – Head Office	Level1, 7 Havelock St West Perth 6005 WA		
*Direct Phone Number of Applicant	08 6314 0215	*Fax	08 6270 5417
*Email	Eh.Admin@mtgibsoniron.com.au		
<b>*Specific Address or Location of Proposed Work or Activity</b>			
Extension Hill Mine Site - all operational areas as per attached map			
<b>*Nature of the Work Location</b> <i>E.g. Outdoors/open air, industrial site, paddocks etc</i>			
Outdoors/open air Workshop, Pit Floor, Tyre Bay, ROM Pad, Complete crushing plant and associated equipment in Workshop area.			
<b>*Define the activity that could cause a fire</b> <i>E.g. Gas flaring, clearance of vegetation or "hot works" (welding/grinding) etc</i>			
Hot work (welding/grinding/cutting)			
<b>*Period or Length of Time Exemption Sought</b> <i>Maximum period -12 months, On-the-day essential applications will only be approved for a period of 7 days</i>			
12 Months			
<b>Date Work to Begin</b>	<b>Time Work to Begin</b>		
08/12/2011	6:00AM		
<b>Date Work to be Completed</b>	<b>Time Work to be Completed</b>		
09/12/2012	6:00AM		



<p><b>*Fire Prevention, Control and Extinguishment Measures in Place <i>E.g. plans, people, equipment,</i></b></p> <p>Emergency Response Team, fire truck, fire extinguisher, fire hose's and fire warden, Hot Work Procedure</p>
<p><b>* Community Impact if Work Not Undertaken</b></p> <p>Mine Stoppage</p>
<p><b>* Business and/or Stakeholder Impact if Work not Undertaken</b></p> <p>Supply of Iron Ore to customer.</p>
<p><b>* Applicant Signature &amp; Date</b></p>

**External Emergency Response  
 Information**

title	date effective	revision status	set review	planned review	page
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**Mount Gibson Mining Limited**  
**Extension Hill Hematite Operation**

**External Emergency Response Information**

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**1. PROJECT OVERVIEW**

The Project consists of hematite open cut mining operation, including a crushing and screen plant. The Project is located approximately 350km north east of Perth in Western Australia (**Figure 1**). The site is located immediately adjacent to the Great Northern Highway, approximately 80km north of Wubin, and includes a deviation of a 5km section of the existing Great Northern Highway to maintain a safe distance between public traffic and the mine blasting area.

Mining of approximately 13 million tonnes of hematite will occur over an expected mine life of 5 years, as direct shipping grade ore. Minimal processing of the ore (crushing and screening) is required before it is transported by road to Perenjori Rail Siding and by rail to Geraldton Port for shipping.

Mine infrastructure includes administration areas, workshops, crushing and screening plant, and an accommodation village. The Site layout is shown in (Figure 2).

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Mount Gibson Mining Limited  
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Extension Hill Hematite Operation

Figure 1

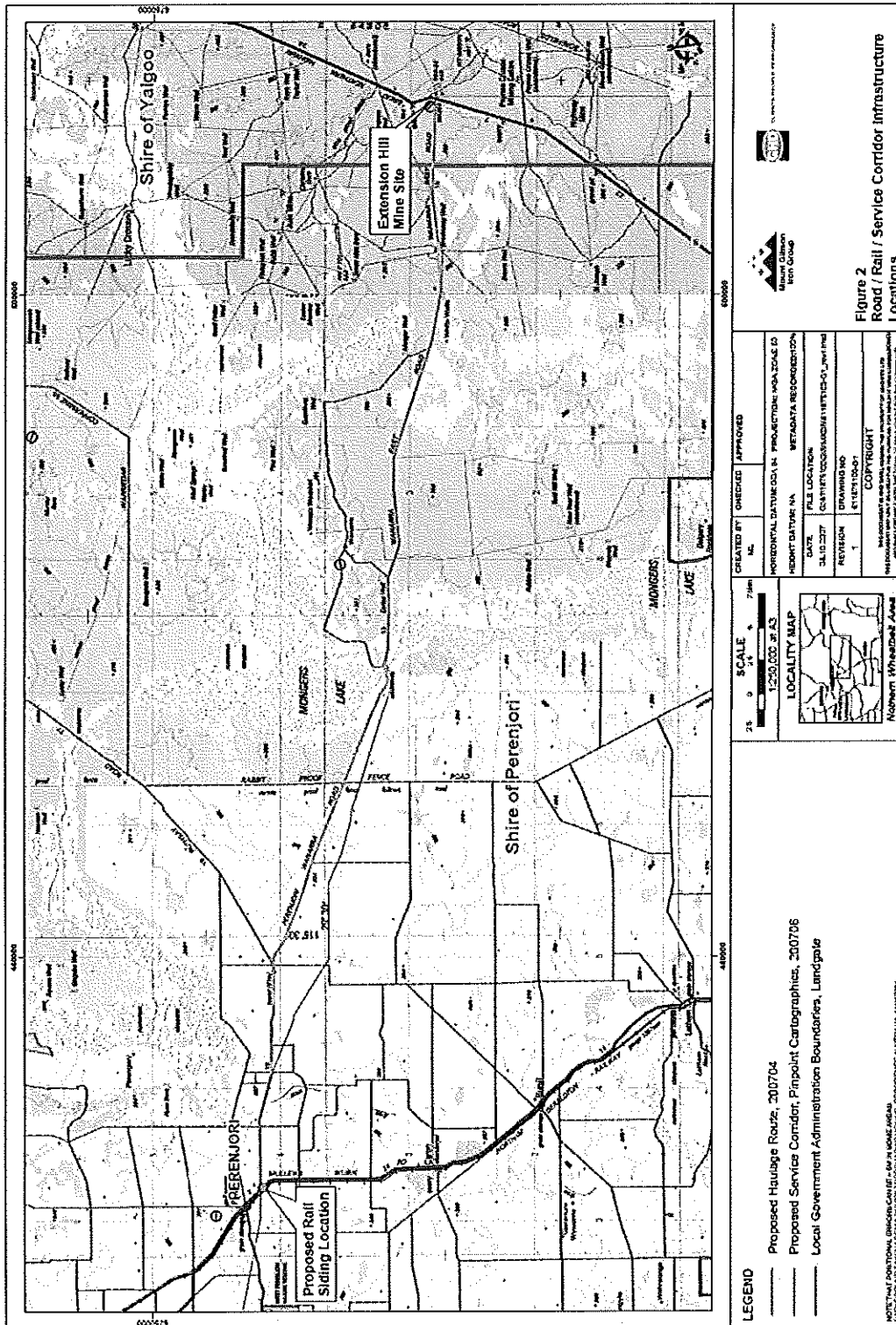


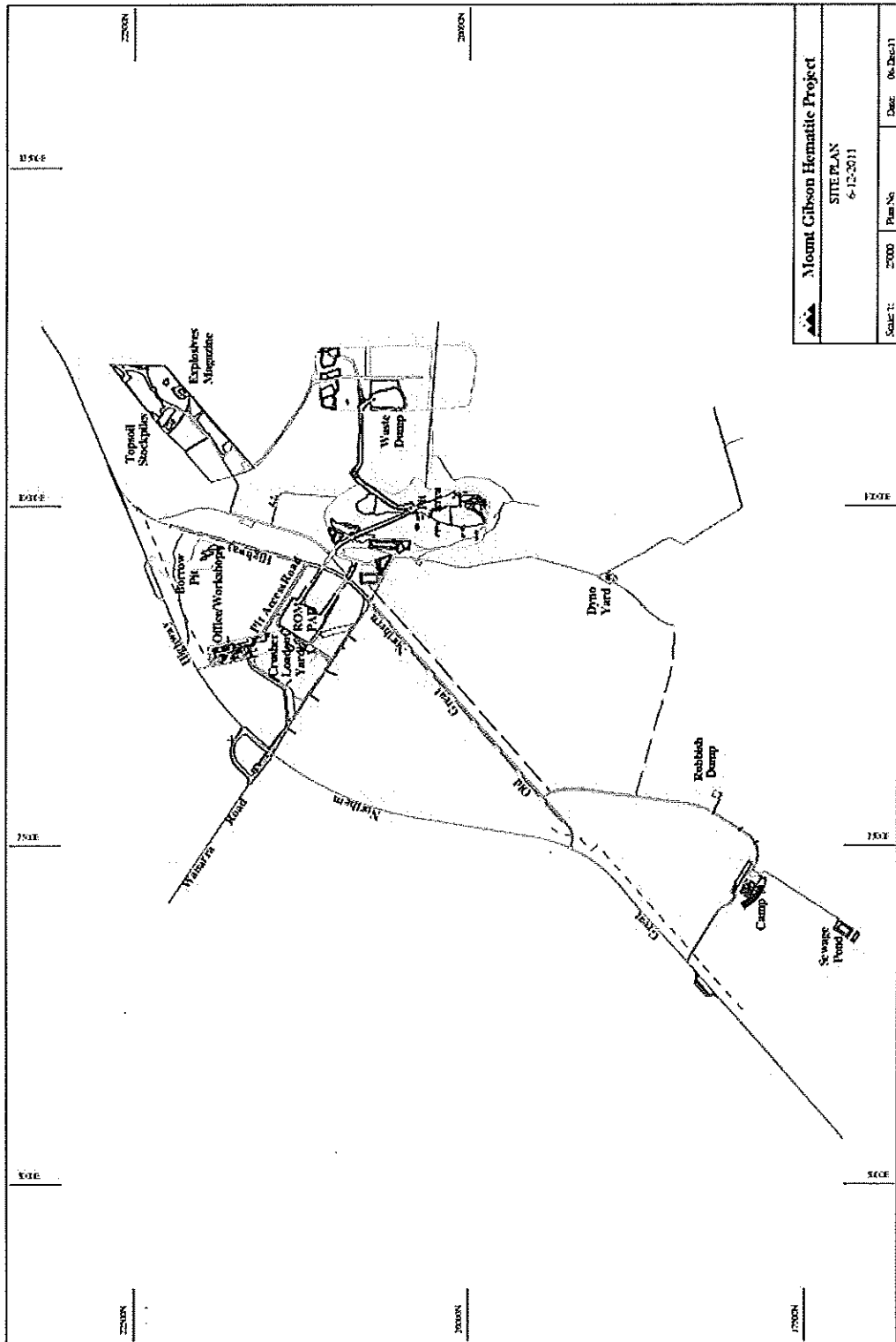
Figure 2  
 Road / Rail / Service Corridor Infrastructure  
 Locations

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**Mount Gibson Mining Limited  
Extension Hill Hematite Operation**

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**Figure 2**



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**2. EMERGENCY CONTACTS**

The primary points of contact for emergencies are listed in table 1, all external emergency communications are managed through the below Incident Controllers.

**Table 1**

<b>Position</b>	<b>Name</b>	<b>Phone</b>
<b>General Manager (IC)</b>	George Hewitt	08 6314 0207
<b>Mining Manager (IC)</b>	David Cameron	08 6314 0214
<b>Technical Services Manager (IC)</b>	Reece Olney	08 6314 0214
<b>Health Safety Environment Community Manager (IC)</b>	Annabelle Keep	08 6314 0213
<b>Mine Administration (Emergency Control Centre)</b>	N/A	08 6314 0215
<b>Paramedic</b>	N/A	08 6314 0212
<b>Emergency Sat Phone Admin</b>	N/A	0011 8816 2246 6879
<b>Emergency Sat Phone Medical</b>	N/A	TBA

**(IC)** =Incident Controllers/EMT Leaders.

Please note sat phones are only switched on in emergency situations where site communications are not accessible e.g. full site evacuation.

**3. COMMUNICATIONS SYSTEM**

The mine has a dedicated licenced emergency channel EH1, all mine vehicles are fitted with 40 channel UHF. A communications tower onsite runs a microwave link to a tower in Perenjori, to provide phone and internet coverage to site. In the event of a failure of either communications tower or power outage an emergency back satellite dish is used to support the administration phone system. The mine emergency radios are backed up via UPS in the event of a power failure, UHF ch30 is the nominated back up for a full radio systems failure.

**4. RELEASE OF EMERGENCY EQUIPMENT AND PERSONNEL**

Release of Emergency Equipment and Personnel is at the discretion of the General Manager or delegate based on availability of equipment and trained personnel.

**5. EMERGENCY PERSONNEL**

**5.1 Paramedic**

MGM has full time paramedic on site during the day and on call during the night.

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**5.2 Emergency Response Team**

A volunteer Emergency Response Team has been established, consisting of approximately 5 personnel on site at any one time due to rostering, the team currently has 12 members with varied levels of experience.

**6. EMERGENCY EQUIPMENT**

**6.1 Emergency Response Trailer**

A locally constructed Emergency Response Trailer, equipped with Lucas Extrication Equipment has arrived. Additional equipment will be added to the trailer during the December 2011 period.

**6.2 Mine Ambulance**

One mine specification Ambulance is based on site, the Ambulance is fitted with a Stryker all terrain stretcher. A new replacement ambulance is on order.

**6.3 Fire Appliances**

A 2500L 4WD Fire Appliance is based on site, this appliance is fitted with hoses 32mm and 64mm hose with BIC couplings.

Two registered 20,000L Mine Watercarts fitted with BIC couplings and water cannon are based on the Extension Hill site. A third truck is based at the Perenjori rail siding.

**6.4 General Emergency Equipment**

Other equipment includes:

- Heights Rescue Equipment
- Breathing Apparatus
- Fire Fighting Personal Protective Equipment
- Training Equipment
- Medical Emergency Equipment

For details contact the HSEC Manager, more equipment will be purchased on arrival of the Emergency Equipment Store.

**7. IDENTIFIED POTENTIAL MINE EMERGENCY SITUATIONS**

Potential emergency situations identified for the mine include but are not limited to:

- Medical Emergencies
- Fire
- Vehicle Accident
- Unauthorised access

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**8. EMERGENCY FACILITIES**

**8.1 Medical Centre**

Extension Hill Haematite Operation has an onsite Medical Centre, for the treatment of injuries and illnesses. The medical centre is equipment with one treatment bed and a 12 lead ECG combination Defib unit.

**8.2 Fuel Storage – Police Air Wing**

Fuel Storage has been arranged for the Police Air wing and locations have been identified for set down and refuelling of the search and rescue helicopter.

**8.3 Emergency Equipment Store**

The emergency equipment store is currently on order, it is anticipated that this will arrive in late January 2012.

**9. MINE SERVICES AND INFRASTRUCTURE**

Mine infrastructure includes administration, stores, workshops, a crushing and screening plant, and an accommodation village.

**9.1 Diesel Storage**

Two bulk Diesel storage tanks are located adjacent to the stores. These are 110kL and 55kL and supply the mining equipment light vehicles and site power generators with fuel. A registered service truck is used to transfer the diesel to mining equipment.

A separate bulk storage tank is located in the village as a dedicated supply to the village power system.

**9.2 Water**

The Bore fields are located to the west of Extension Hill in a heavily vegetated area, these bores supply water to the Village and the Mine Turkeys Nest.

**9.3 Power**

Fixed generators are in place with backups for each area of the mine including the village.

**9.4 Magazine**

A secure magazine is located on site. The facility is licensed and routinely inspected and maintained in accordance with requirements.

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**9.5 Village**

The Accommodation Village contains 154 rooms with an average of 90 personnel on site. The Village is currently running at 92% occupancy as of the 05<sup>th</sup> of December 2011, this varies based on operation requirements. Numbers will reduce during the Christmas period. Other facilities include a Wet Mess, Dry Mess, Laundries and Gymnasium. Emergency services accommodation requests can be arranged through the General Manager or Delegate.

**9.6 Administration**

The Administration building reception area becomes the dedicated emergency control centre in the event of an emergency.

**10. MINE EQUIPMENT**

A list of Mining Equipment for Emergency Response is detailed in (Table 2). All equipment shall be operated by Mount Gibson Mining Limited Personnel. All personnel shall hold the required licences and certifications for operating equipment including site specific competencies.

Note: Mount Gibson Mining does not own a float for transportation of mobile equipment. Widths and weights are based on largest attachment configuration.

<b>Equipment</b>	<b>Details</b>	<b>Dry Rate</b>
<b>Mack Watercart</b>	<ul style="list-style-type: none"> <li>• Filled with BIC couplings and a water cannon.</li> <li>• Road Registered</li> <li>• Capacity 20,000L</li> </ul>	\$150 / hr
<b>Cat 16M Grader</b>	<ul style="list-style-type: none"> <li>• Weight 35,671kg</li> <li>• Width 3,096mm</li> <li>• Length 9,963mm</li> </ul>	\$220 / hr
<b>Komatsu WD600 Rubber Tyre dozer</b>	<ul style="list-style-type: none"> <li>• Weight 42,900kg</li> <li>• Width 5,100mm</li> <li>• Length 9,285mm</li> </ul>	\$200 / hr
<b>Komatsu WA 375 Track Dozer</b>	<ul style="list-style-type: none"> <li>• Weight 78,440kg</li> <li>• Width 5,140mm</li> <li>• Length 10,485mm</li> </ul>	\$250 / hr
<b>Komatsu WA 320 Wheel Loader /IT</b>	<ul style="list-style-type: none"> <li>• Weight 15,445kg</li> <li>• Width 2,740mm</li> <li>• Length 7,750mm</li> </ul>	\$90 / hr

A 20 – 25 tonne crane and a WA 470 wheel loader is on order.

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**BUSH FIRES ACT 1954  
NOTICE OF EXEMPTION  
TOTAL FIRE BAN  
Section 22C**

**Lighting or use of fire, or carrying out activity in the open air that causes or is likely to cause fire, during a total fire ban.**

Correspondence No. 15894

Fire and Emergency Services Authority of Western Australia

Pursuant to the powers delegated and sub delegated to the FESA Chief Executive Officer, I hereby exempt **MT Gibson Mining limited**, under section 22C of the *Bush Fires Act 1954*, from the operation of the provisions of sections 22B and 46 of that Act, subject to compliance with the conditions specified hereunder.

This exemption applies;

- to MT Gibson Mining Limited employees and contractors,
- for the purpose of hot works (welding, cutting, grinding and heating),
- to the conduct of "off road" activities,
- at the **Extension Hill Mine site operation, (including mining pit, tyre bay, ROM Pad, workshops, crushing and screening plants and accommodation village);**
- during a total fire ban for the Shire of Yalgoo

**SPECIFIED CONDITIONS**

**1. Fire Prevention**

- 1.1. This exemption only applies for work which cannot reasonably be postponed to a time with safer weather conditions.
- 1.2. MT Gibson Mining Limited management is to assess weather conditions and heed warnings, limiting all activities to that which can be undertaken safely.
- 1.3. The site is to be maintained in accordance with the Shire of Yalgoo's firebreak notice.

**2. Notification**

- 2.1. The Duty Officer at Fire and Emergency Services Authority (FESA) Midwest Regional Office, Geraldton is to be notified on the day of prior to these activities occurring during a total fire ban.
- 2.2. The Shire of Yalgoo or their authorised representative (e.g. Chief Fire Control Officer) is to be notified on the day of prior to these activities occurring during a total fire ban. .

**3. Site Requirements**

**3.1. Where such works are to be conducted more than 30 metres from any bush or grassland.**

- 3.1.1. An area of 5 metres radius free from flammable materials immediately around the work site will be established and maintained around all hot work areas.
- 3.1.2. Welding screens and the wetting down of surrounding area is required to reduce possible spark ignition around the immediate work site.

- 3.1.3. The provision of two (2) operational 9 litre stored water fire extinguisher (or equivalent water supply) to be at the site of any work.
- 3.1.4. At least one (1) able-bodied person (trained in extinguisher operation) and wearing the appropriate "Personal Protective Clothing (PPC)" is to be in attendance and dedicated solely to the detection and suppression of any fire.
- 3.1.5. At least 2 able bodied people are to remain at the work site for at least 30 minutes after the works have been completed to ensure the site remains safe and the site is to be fully inspected for any potential fire activity prior to their departure.

**3.2. Where such works are to be conducted within 30 metres of any bush or grassland.**

- 3.2.1. An area of 5 metres radius free from flammable materials immediately around the work site will be established and maintained around all hot work areas.
- 3.2.2. Welding screens and wetting down of surrounding area is required to reduce possible spark ignition around the immediate work site.
- 3.2.3. A fire suppression unit is to be on site, comprising a minimum of 400 litres of water, with an operational pump and 20 metres of 19 mm diameter hose (minimum), capable of delivering water through an adjustable nozzle in the spray and jet configurations.
- 3.2.4. At least one able bodied person (trained in the unit operation) and wearing the appropriate 'Personal Protective Clothing (PPC)' is to be in attendance and dedicated solely to the detection and suppression of any fire.
- 3.2.5. A bulk water supply tanker (min 5000 litres) is present at each site, when hot work is conducted where no reticulated water supply is available within 1 km of the work site.
- 3.2.6. At least 2 able bodied people are to remain at the work site for at least 30 minutes after the works have been completed to ensure the site remains safe and the site is to be fully inspected for any potential fire activity prior to their departure.

**1. To enable "off road" vehicle operations.**

- 1.1. All vehicles and stationary motors are to be inspected prior to leaving any formed road to ensure that the exhaust systems are in a sound condition.
- 1.2. The access to the worksite is to be checked to ensure that no vegetation can come into contact with catalytic converters fitted to any vehicle.
- 1.3. The vehicles and plant are to be sited/parked in an area free from flammable material.

**Period of Exemption**

This exemption is valid from the date of approval through until 30<sup>th</sup> June 2013.

**WAYNE GREGSON APM**

**Chief Executive Officer of the Fire And Emergency Services Authority of Western Australia, as sub-delegate of the Minister under section 16 of the Fire and Emergency Services Authority of Western Australia Act 1998.**

February 2012



Date received 3/4/12

Council Meeting	File Ref:
APRIL	
<input type="checkbox"/> CLOSED	<input type="checkbox"/> SIDE
<input checked="" type="checkbox"/> PUBLIC	<input type="checkbox"/> INFO
<input type="checkbox"/> 11.1. Works	<input type="checkbox"/> 11.3. Finance
<input type="checkbox"/> 11.2. Dev	<input type="checkbox"/> 11.4. Admin
<input type="checkbox"/> COPY TO or <input type="checkbox"/> CIRCULATE:	
<input checked="" type="checkbox"/> CEO	<input type="checkbox"/> EA/PA
<input type="checkbox"/> DCEO	
<input type="checkbox"/> Proj Exec	<input type="checkbox"/> President
<input checked="" type="checkbox"/> EHO	<input type="checkbox"/> Councillors



ABN: 50 860 676 021

Enquiries: Anna Sutherland on 99 56 1207  
 Our Ref: 06/2865-05  
 Your Ref: CPS 818/6

27 March 2012

*Bill please comment to me by return email.  
 Thanks [Signature] 4/4/12*

CEO  
 Sharon Daishe  
 Shire of Yalgoo  
 37 Gibbons Street  
 YALGOO WA 6983

Dear Sharon,

**MAIN ROADS PROPOSED EXPANSION OF MATERIAL SOURCE ON GERALDTON MOUNT MAGNET ROAD SLK 222.45**

Main Roads is proposing to expand a previous material source on the Geraldton Mount Magnet Road SLK 224, 8km east of Yalgoo in the Shire of Yalgoo.

This material will be used to assist in repairing the Geraldton Mount Magnet Road which suffered from flooding last year.

Preliminary desktop investigations have discovered that:

- The area is within the priority ecological community of Yalgoo calcrete;
- Priority Three Species recorded to the North of the Proposed Pit Area, Sheet 36473; and
- Vegetation Association 420 Shrublands; bowgada and jam scrub, which is at 96.66%.

A Biological Survey is being conducted by GHD in the upcoming weeks to determine the impact to the Priority Ecological Community or Priority Three Species.

As part of our CPS 818/6 permit, we are seeking your comment on the proposed expansion of this material source.

If you require any further information please contact Anna Sutherland on 99 56 1207.

Yours faithfully,

TR GLENISTER  
 REGIONAL MANAGER  
 MID WEST

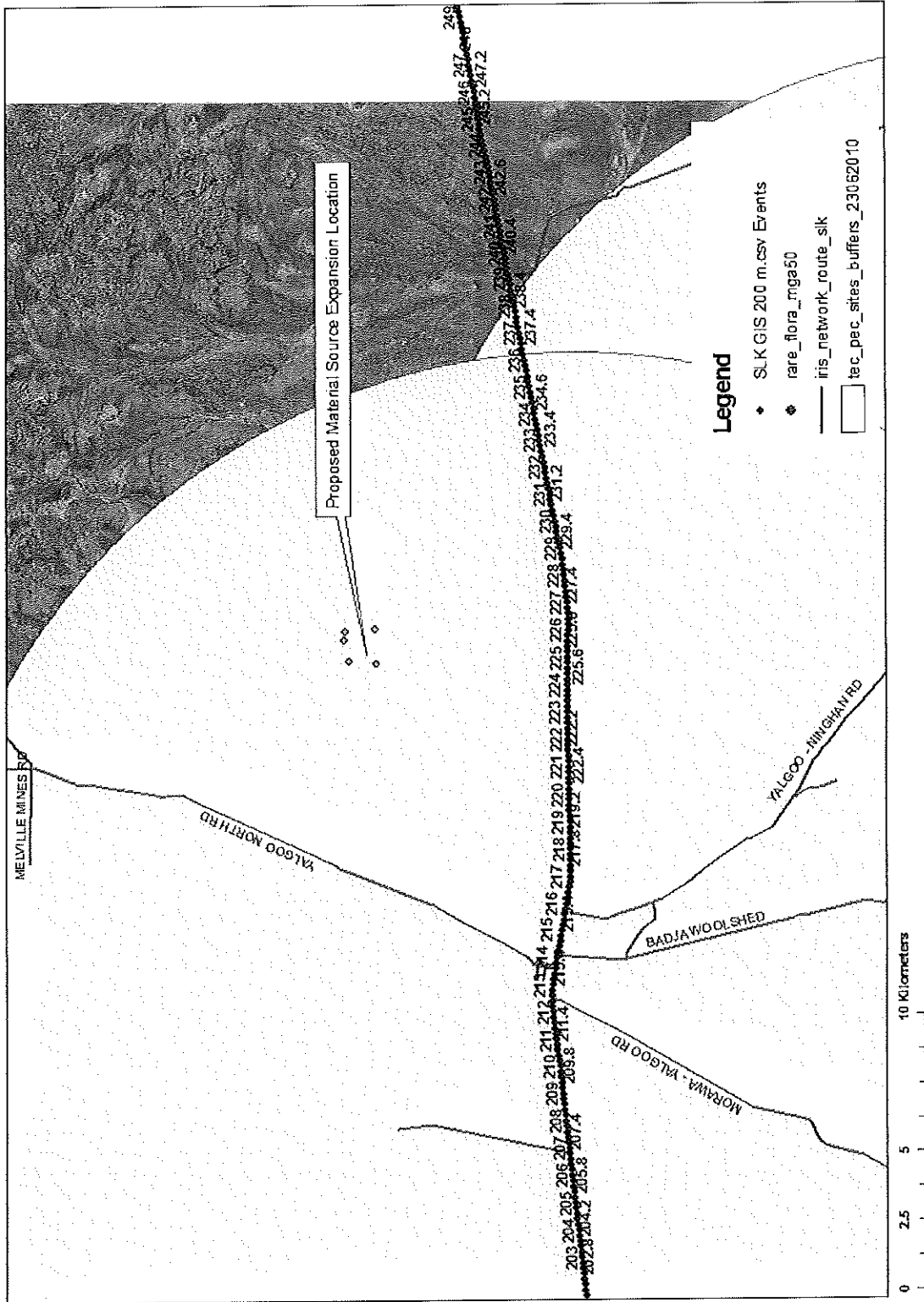
**Table 1: Dominant Species from within Vegetation Association 420**

Stratum	Minimum % Crown Cover	Maximum % Crown Cover	Maximum Height (m)	Species	Dominance	Growth Form
Mid 1	10	30	3	<i>Acacia ramulosa</i>	co-dominant	Shrub
Mid 1	10	30	3	<i>Acacia acuminata</i>	co-dominant	Shrub
Mid 1	10	30	3	<i>Acacia quadrimarginea</i>	sub-dominant	Shrub
Mid 1	10	30	3	<i>Acacia stereophylla</i>	sub-dominant	Shrub
Mid 2	0	10	1.5	<i>Allocasuarina campestris</i>	sub-dominant	Shrub
Mid 2	0	10	1.5	<i>Melaleuca uncinata</i>	sub-dominant	Shrub
Mid 2	0	10	1.5	<i>Thryptomene australis</i>	sub-dominant	Shrub

Source:

[http://spatial.agric.wa.gov.au/slip/custom/showvegetation\\_species.asp?keyvalue=80100290&type=453](http://spatial.agric.wa.gov.au/slip/custom/showvegetation_species.asp?keyvalue=80100290&type=453)

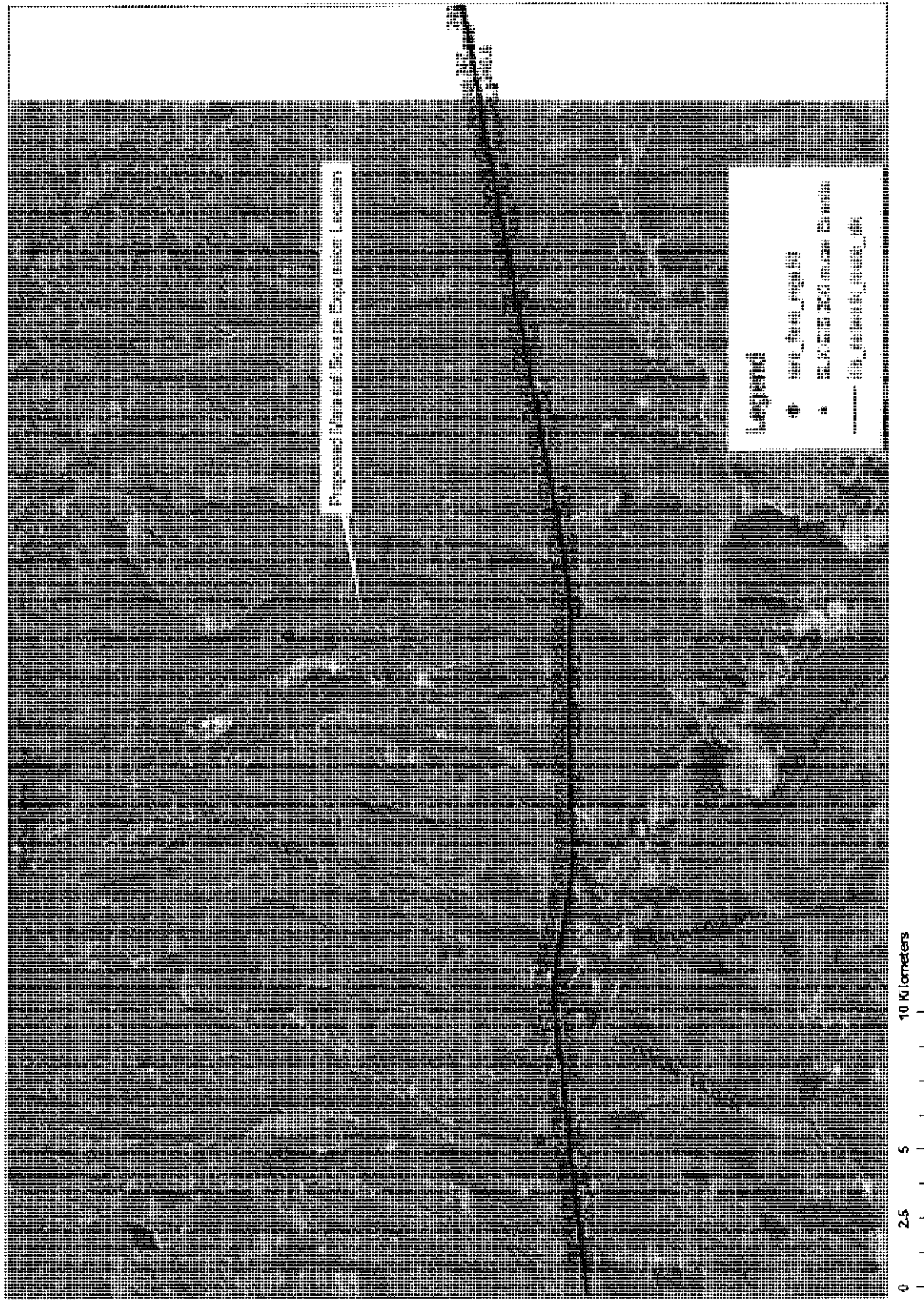
# Gravel Pits Gtn Mt Magnet SLK 222.45 Priority Ecological Community



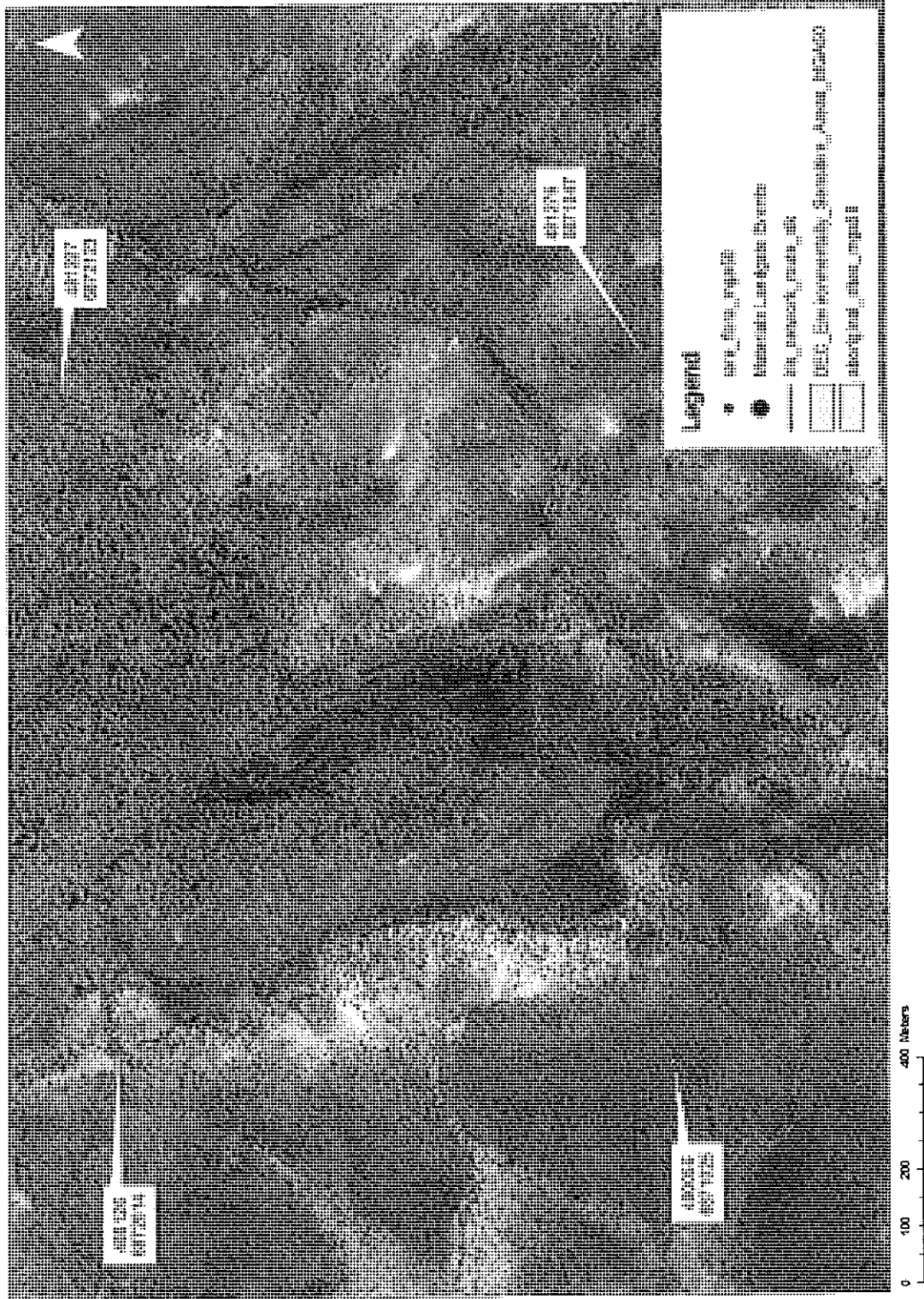
Enquiries:  
 Our Ref:  
 Your Ref:



### Gravel Pits Gtn Mt Magnet SLK 222.45 Priority Flora



Gravel Pits Gtn Mt Magnet 2008 - SLK 222.45 Biological Survey Area 2012



To: **Elected Members /  
Chief Executive Officers** From: **Tony Brown  
Executive Manager Governance  
& Strategy**

Organisation: **All Councils** Date: **27 March 2012**

Reference: **05-034-01-0006**

Subject: **Resolution of Misconduct Complaints  
at the Local Level** Priority: **High**

*IN BRIEF*

Operational Area:	<b>Governance – Council Decision Required (if possible)</b>
Key Issues:	<ul style="list-style-type: none"> <li>• A review of the operation of the Local Government Standards Panel was conducted in 2010.</li> <li>• In response to the review, the Minister for Local Government proposes the introduction of new processes to deal with low level misconduct at the local level.</li> <li>• The <u>attached</u> Consultation Paper released by the Minister contains details of the new proposals.</li> </ul>
Action Required:	<b>Submissions required by <u>Friday 13 April 2012</u> or via WALGA Zone</b>

The Minister for Local Government has released the '*Resolution of Misconduct Complaints at the Local Level*' Consultation Paper. This Paper outlines proposals for dealing with low level misconduct at the local level, in support of the existing Rules of Conduct Regulations.

At a recent meeting, the Minister for Local Government requested a response to the Consultation Paper by 11<sup>th</sup> May 2012. This extremely short consultation timeframe is regarded as necessary to permit Local Government Act amendments to be introduced and considered by Parliament this calendar year.

As a direct consequence, WALGA requires submissions from individual Councils by the due date of Friday 13 April 2012 **or** Councils may choose to respond via their WALGA Zone in the late April/early May round of meetings when the matter will be included in the WALGA State Council Agenda.

**Background**

The Official Conduct Act 2007 led to changes to Part 5 of the Local Government Act and introduction of the Rules of Conduct Regulations. These provisions came into operation in October 2007. The new Act introduced mechanisms for dealing with allegations of serious, recurrent and minor breaches. A review of the operation of the Local Government Standards Panel, charged with the task of assessing minor breach allegations under the Rules of Conduct Regulations, commenced in 2010. The recommendations of the Standards Panel Review Committee informed the development of the Consultation Paper.

## **Consultation Paper Proposals**

### **Uniform Code of Conduct for Elected Members**

An area of improvement identified in the Review is in the nature of low level misconduct. It is proposed a Uniform Code of Conduct for Elected Members be introduced and that any allegations of breaches of this Code be dealt with at the local level by the Mayor or President.

It is anticipated the Uniform Code of Conduct will reflect the existing general principles to guide the behaviour of Elected Members, defined in Regulation 3(1) of the Rules of Conduct Regulations:

- (1) General principles to guide the behaviour of council members include that a person in his or her capacity as a council member should —
- (a) act with reasonable care and diligence; and
  - (b) act with honesty and integrity; and
  - (c) act lawfully; and
  - (d) avoid damage to the reputation of the local government; and
  - (e) be open and accountable to the public; and
  - (f) base decisions on relevant and factually correct information; and
  - (g) treat others with respect and fairness; and
  - (h) not be impaired by mind affecting substances.

### **Referral of Low Level Complaints to the Mayor or President**

The Standards Panel Review Committee recommended the Mayor or President be empowered to assess allegations of a breach of the Uniform Code of Conduct. If the allegation complaint is upheld, the Mayor or President will have access to a range of actions including mediation, training, a ruling the allegation is frivolous or vexatious or referral to a Peer Review Panel. The Mayor or President will not be involved if they are a party to an allegation, and the complaint will then being dealt with by the Deputy Mayor or Deputy President; should they too be a party, another Elected Member will be appointed by the Council to assess the complaint.

### **Peer Review Panel**

The second element of the Consultation Paper is the proposal to form a Peer Review Panel. This Panel can be formed on an as-needs basis if the Mayor or President is not satisfied a satisfactory resolution to a complaint can be reached by the parties, or if the complainant/respondent is similarly dissatisfied with the outcome of the process undertaken by the Mayor or President. The Peer Review Panel will be formed from an approved pool of eminent persons with experience in Local Government. It is proposed the sitting fees for a Peer Review Panel will be met by the Local Government.

### **Handling Vexatious Complaints**

The Standards Panel Review also identified that some people make vexatious or frivolous complaints for reasons other than a genuine pursuit of resolution. In some circumstances, individuals have repeatedly lodged complaints which lack substance.

It is proposed the Standards Panel and the Mayor or President will be empowered to dismiss any complaint deemed to be vexatious or frivolous. It is further proposed that there will be no right of review by the State Administrative Tribunal or the Peer Review Panel of any complaint deemed to be vexatious or frivolous by the Standards Panel or the Mayor or President.

### **Your Response**

As previously stated, limited time is available to respond to the *'Resolution of Misconduct Complaints at the Local Level'* Consultation Paper. If your Council responds individually, please forward your submission via email to [jmcgovern@walga.asn.au](mailto:jmcgovern@walga.asn.au) or via fax on 9322 2611 by **Friday 13 April 2012**.

If your Council refers this matter to the next round of WALGA Zone meetings (to be held in late April/early May) your views will be captured in the Minutes of that meeting. WALGA State Council will ultimately consider all responses and make a formal, composite submission to the Minister.

Please direct all enquiries to James McGovern, Manager Governance on 9213 2093.



Government of **Western Australia**  
Department of **Local Government**

# Resolution of Misconduct Complaints at the Local Level

## Consultation Paper

*March 2012*

# Resolution of Misconduct Complaints at the Local Level

## Consultation Paper

March 2012

Prepared by:

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# 1. EXECUTIVE SUMMARY

In 2010, Hon John Castrilli MLA, Minister for Local Government, requested the Department of Local Government to undertake a review of the Local Government Standards Panel (Standards Panel) and its supporting legislation. The Minister has considered the Report of the Review Committee and has identified that there is an opportunity to implement a more effective process for resolving complaints against elected members involving low-level misconduct.

Specifically, data contained in the report highlighted that:

- the number of complaints submitted to the Panel has grown steadily since its commencement and the cost of dealing with those complaints has also grown;
- the total number of complaints made were attributable to approximately one quarter of all local governments;
- over 75 per cent of allegations made to the Panel resulted in findings of no breach in the 2010/11 financial year;
- the period of time in many instances between receiving an allegation and making a determination was unacceptably lengthy; and
- under current legislation, the Standards Panel is required to deal with every allegation made.

Consequently, the Minister has directed the Department to examine the implementation of a locally based solution for dealing with misconduct complaints of a low-level nature. This solution would be designed to complement and streamline the operations of the Standards Panel.

The aim of the proposed model is to put in place processes to allow complaints of low-level misconduct to be dealt with at the local level – in the first instance by the Mayor or President and, if unresolved, by a panel of peers. This will empower local governments to deal with issues of low-level misconduct which are best dealt with locally.

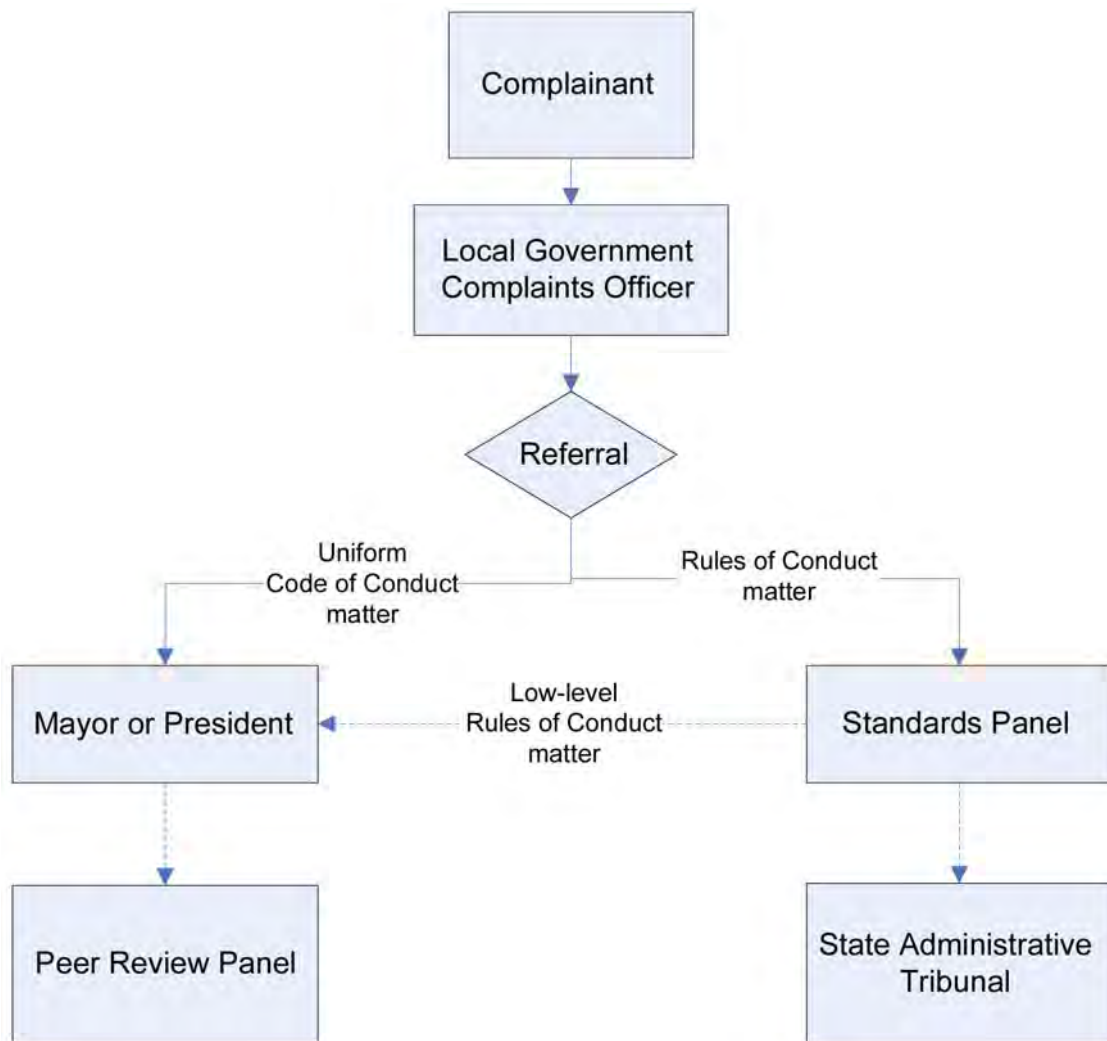
An integral feature of the proposed model is to empower the Standards Panel to refer a low-level breach of the Rules of Conduct for assessment by the relevant Mayor or President. This will enable complaints of a low-level nature to be dealt with without being subjected to the more formal processes of assessment undertaken by the Standards Panel. This will ensure that the Standards Panel can deal with complaints of a minor breach of the Rules of Conduct in a more timely and efficient manner. Where an allegation is against the Mayor or President, the Deputy Mayor or Deputy President will assess the complaint unless they are the complainants. In this instance, the matter will be dealt with by another elected member appointed by the council.

The key components of the proposed model include:

- the development of a uniform Code of Conduct for elected members that is applicable to all local governments;
-

- the introduction of a framework for handling complaints at the local level. Specifically, such complaints would include -
  - complaints relating to breaches of the uniform code of conduct (see section 4.1)
  - complaints relating to breaches of the Rules of Conduct which are considered by the Standards Panel to be low-level and better dealt with at the local level (see section 4.3.1); and
- improved processes for dealing with trivial or vexatious complaints which would allow the Standards Panel to reject such complaints.

A proposed ‘two pronged’ model for dealing with allegations of low-level misconduct is outlined below.



**(Fig. 2: From page 10.)**

The proposed changes to the current disciplinary framework are intended to:

- empower local governments to better manage the risk of misconduct;
- establish a more pro-active complaints management culture; and
- streamline and simplify the process of dealing with complaints that allege low-level misconduct or that are trivial or vexatious.

## 2. BACKGROUND

### 2.1 *Local Government (Official Conduct) Amendment Act 2007*

The *Local Government (Official Conduct) Amendment Act 2007* (Official Conduct Act) provides a disciplinary framework to deal with individual misconduct by local government elected members. Prior to the introduction of the Official Conduct Act, apart from prosecution, the only avenue for action in response to allegations of inappropriate behaviour was the power to suspend or dismiss an entire council following an inquiry.

The Official Conduct Act allowed for the establishment of a state-wide Standards Panel to deal with complaints about minor breaches in contravention of the then newly introduced code of conduct. The panel was empowered to apply penalties comprising public censure, public apology, or an order to undertake training.

In addition to the establishment of a Standards Panel, the Official Conduct Act also allowed for complaints about serious breaches to be made to the Department of Local Government for possible referral to the State Administrative Tribunal (SAT) for determination.

In addition to the penalties described above, the SAT can apply stronger penalties for a serious or recurrent breach of up to six months suspension or up to five years disqualification from holding office as a member of a council.

The Official Conduct Act also contains detailed provisions enabling regulations to be made prescribing Rules of Conduct for elected members.

### 2.2 *Local Government (Rules of Conduct) Regulations 2007*

The *Local Government (Rules of Conduct) Regulations 2007* (Rules of Conduct) established a standard set of minor breach laws for all local government elected members throughout the State.

Matters outlined in the Rules of Conduct are:

- conduct relating to meeting procedure local laws;
  - use of information;
  - securing personal advantage or disadvantage over others;
  - misuse of local government resources;
  - a prohibition against elected member involvement in the administration of a local government;
  - elected member relations with local government employees;
  - disclosure of interest; and
  - gifts.
-

An allegation of a minor breach of the Rules of Conduct is addressed to the Standards Panel for decision.

### 3. STANDARDS PANEL

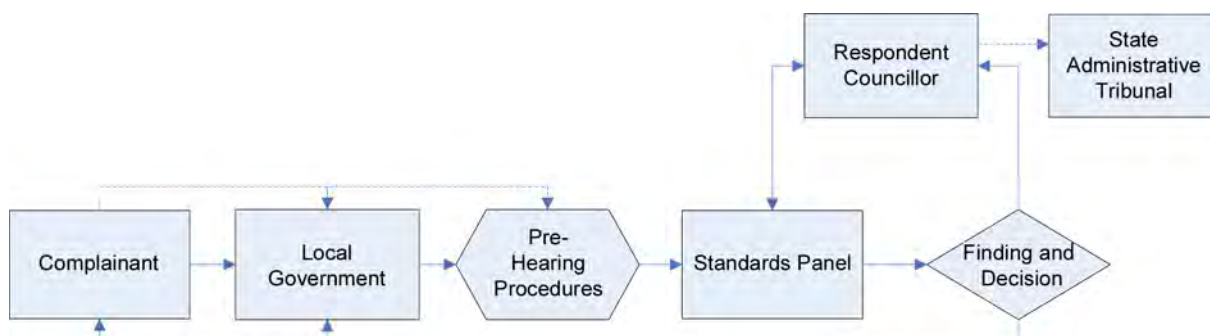
The Standards Panel was established in 2007 following the commencement of the Official Conduct Act and Rules of Conduct. The key functions of the Standards Panel are to determine, relatively quickly and informally:

- whether a minor breach (as defined in section 5.105(1) of the *Local Government Act 1995*) has been committed by an elected member; and
- if so, what, if any, sanction should be applied in respect of that minor breach.

Once received, an allegation of a minor breach must be referred to the Standards Panel. The Panel has no power to reject an allegation on the basis of it being trivial or vexatious.

Figure 1 outlines the current process whereby allegations of a minor breach of the Rules of Conduct are addressed to the Standards Panel for consideration.

**Fig. 1: Current Standards Panel Process**



### 3.1 Minor Breach Allegations

The table below outlines the number of minor breach allegations completed by the Standards Panel in the 2010/11 financial year.

<b>Minor Breach Allegations Completed 1 July 2010 to 30 June 2011</b>										
<b>For Minor Official Conduct Projects</b>										
	<b>Breach of Meeting Procedures Local Law (Standing Orders)</b>	<b>General Principles Governing Elected Member Behaviour</b>	<b>Improper Use of Information</b>	<b>Miscellaneous</b>	<b>Misuse of Local Government Resources</b>	<b>Non-Disclosure of Interest Adverse to Impartiality</b>	<b>Prohibition Against Involvement in Administration</b>	<b>Relations with Local Government Employees</b>	<b>Securing Personal Advantage or Disadvantaging Others</b>	<b>Total</b>
<b>No Breach</b>	14	3	3	2	2	5	7	12	25	<b>73</b>
<b>Public Apology</b>	2							5	2	<b>9</b>
<b>Training</b>	5									<b>5</b>
<b>Public Censure</b>			1						2	<b>3</b>
<b>Complaint Dismissed</b>					1				1	<b>2</b>
<b>No Jurisdiction</b>								1		<b>1</b>
<b>Censure and Public Apology</b>									1	<b>1</b>
<b>Total</b>	<b>21</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>7</b>	<b>18</b>	<b>31</b>	<b>94</b>

Source: Department of Local Government, *Annual Report 2010-11*.

### 3.2 Review of the Standards Panel

When the disciplinary framework was established in 2007 under the previous government, it was done so with a commitment to undertake a review of its operation after the initial 'start-up' phase. Consequently, Hon John Castrilli MLA, Minister for Local Government, requested the Department of Local Government to undertake a review of the Standards Panel and its supporting legislation in 2010.

The Standards Panel Review Committee has submitted its report, which was undertaken after extensive consultation with the local government sector and key stakeholders.

The Minister for Local Government has considered the report and has identified that there is an opportunity to implement a process for resolving low-level misconduct matters more effectively.

Specifically data contained in the report highlighted that:

- the number of complaints submitted to the Standards Panel has grown steadily since its commencement and the cost of dealing with those complaints has also grown;
- the total number of complaints made were attributable to approximately one quarter of all local governments;
- most allegations made to the Panel resulted in findings of no breach;
- the period of time in many instances between receiving an allegation and making a determination was unacceptably lengthy; and
- under current legislation, the Standards Panel is required to deal with every allegation made.

Consequently, the Minister has directed the Department to examine the implementation of a locally based solution for dealing with complaints relating to low-level misconduct.

## 4. PROPOSED MODEL

The aim of the proposed model is to put in place processes to allow allegations of low-level misconduct to be dealt with at the local level – in the first instance by the Mayor or President and, if unresolved, by a panel of peers. This will empower local governments to deal with issues of low-level misconduct which are best dealt with locally. This will also ensure that the Standards Panel can deal with complaints of a minor breach of the Rules of Conduct in a more timely and efficient manner.

An integral feature of the proposed model is to amend the *Local Government Act 1995* to

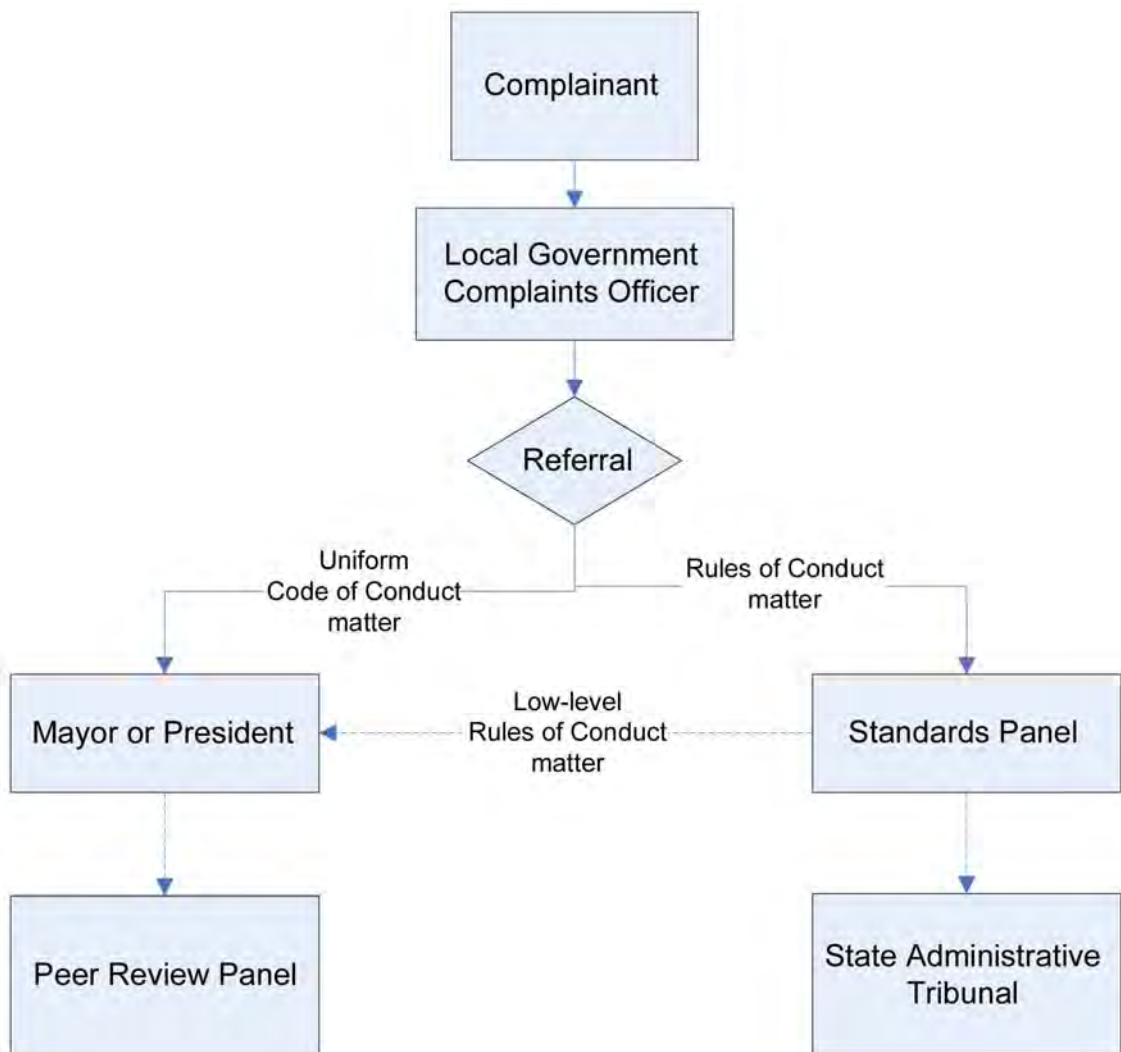
- a) empower the Standards Panel to refer a low-level breach of the Rules of Conduct regulations for assessment by the relevant Mayor or President (see figure 2);
  - b) and b) to allow the Standards Panel to reject complaints on the basis that they are trivial or vexatious. This will enable complaints of a low-level nature to be dealt with without being subjected to the more formal processes of assessment undertaken by the Standards Panel.
-

The key components of the proposed model include:

- the development of a uniform code of conduct for local governments;
- the introduction of a framework for handling complaints at the local level. Specifically, such complaints would include -
  - complaints relating to breaches of the uniform code of conduct (see section 4.1)
  - complaints relating to breaches of the Rules of Conduct which are considered by the Standards Panel to be low-level and better dealt with at the local level (see section 4.3.1); and
- improved processes for dealing with trivial or vexatious complaints.

A proposed ‘two pronged’ model for dealing with allegations of low-level misconduct is outlined in figure 2 below.

**Fig. 2: Referral Process for Code and Rules of Conduct Complaints<sup>1</sup>**




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<sup>1</sup> Note: ‘Uniform Code of Conduct matters’ referred to the Mayor or President exclude allegations of Minor Breach (Rules of Conduct) which must be referred to the Standards Panel.

## 4.1 Uniform Code of Conduct

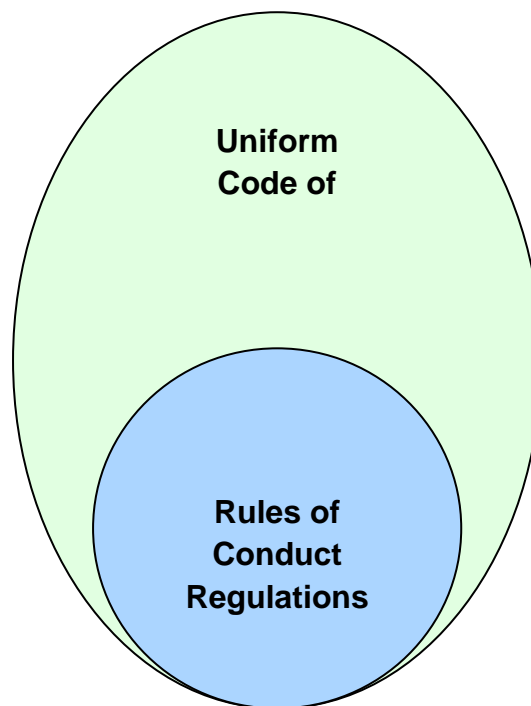
Under section 5.103 of the *Local Government Act 1995*, a local government is required to prepare or adopt a code of conduct to be observed by elected members, committee members and employees.

A majority of respondents to the review of the Standards Panel supported the need for a uniform code of conduct for elected members across Western Australian local governments.

It is proposed that a uniform code of conduct for elected members be developed in consultation with stakeholders that will encompass the Rules of Conduct (as outlined in figure 3). It is anticipated that a uniform code of conduct would also reflect the existing general principles to guide the behaviour of elected members included in the Rules of Conduct Regulations.

It should be noted that a uniform code of conduct will guide the behaviour of elected members, and is not intended to replace existing local government codes of conduct which guide the behaviour of local government employees (as required by section 5.103 of the *Local Government Act 1995*).

**Fig. 3: Accountability Framework<sup>2</sup>**



The introduction of a mandatory uniform code of conduct for elected members would support a holistic approach to managing the risk of misconduct in the local government sector.

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<sup>2</sup> Note: While the existing Rules of Conduct are intended for inclusion within the uniform code of conduct for elected members, it is anticipated that these will be included as a separate attachment to the new uniform code of conduct. This should provide clarity for local government complaints officers as to whether the allegation is a Rules of Conduct matter to be referred to the Standards Panel, or any other low-level code of conduct matter, to be addressed at the local level.



## 4.2 Local Resolution of Complaints

Provisions in the *Local Government Act 1995* require the local government complaints officer to forward all complaints of a breach of the Rules of Conduct to the Standards Panel. In order to empower local governments to better manage the risk of misconduct, there needs to be a streamlined way of dealing with low-level misconduct complaints at the local government level.

The introduction of a uniform code of conduct for elected members is intended to provide clearer guidance for elected member behaviour. Clear behavioural and conduct guidelines for elected members will enable a range of measures to be introduced which will allow allegations of low-level misconduct to be handled at the local level.

With the exception of Western Australia and the Northern Territory, all Australian jurisdictions have mechanisms in place to attempt to deal with allegations of low-level misconduct at the local level, before a higher authority becomes involved.

### 4.2.1 Referral to Mayor or President

In light of the leadership role that local government Mayors and Presidents play in the pursuit and demonstration of good governance, the Standards Panel Review Committee recommended that they should be empowered to manage allegations of low-level misconduct. This change would empower the Mayor or President to assess, and take action as appropriate, any allegation of a breach of the uniform code of conduct (other than a rule of conduct) by an elected member.

A range of actions would be made available to the Mayor or President in addressing the complaint, and could include:

- dismissal of the complaint;
- mediation;
- an order to undertake mentoring;
- an order to undertake training; or
- referral to a Peer Review Panel.

While the Mayor or President may decide the allegation or complaint could be resolved via mediation, it should be noted that mediation is a voluntary process, undertaken by the agreement of the two affected parties. If agreement cannot be reached between the two parties within a defined period of time, the Mayor or President may choose to refer the matter to the Peer Review Panel.

Where an allegation is against the Mayor or President, the Deputy Mayor or Deputy President will assess the complaint unless they are the complainants. In this instance, the matter will be dealt with by another elected member appointed by the council.

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Figure 4 (Section 4.2.3) outlines the process for complaints to be addressed at the local level.

#### **4.2.2 Peer Review Panels**

In addition to low-level misconduct complaints being addressed at the local level by the Mayor or President, a new system of Peer Review Panels is proposed. A Peer Review Panel could be formed on an as needs basis, if the complainant and/or respondent is not satisfied with the outcome of the process undertaken by the Mayor or President and seeks a review.

The three-member Peer Review Panel would be drawn from an approved pool of eminent persons with experience in local government. It is suggested that the process for forming a pool of eligible panel members is via nomination and Ministerial appointment.

The three-member panel would be drawn from the state-wide pool and would be activated by individual local governments, as required, whenever an application is made to that local government to deal with a misconduct matter.

To ensure the timeliness of Peer Review Panel decisions, and taking into account the geographic diversity of Western Australia, it is anticipated that a Peer Review Panel would meet via teleconference in most instances. Sitting fees for a Peer Review Panel will be met by the local government.

A Peer Review Panel will have the ability to hear allegations of low-level misconduct where the complainant or respondent is not satisfied with the outcome of the Mayor or President's decision on the matter. The range of actions available to the Peer Review Panel in addressing the complaint reflects the powers of the Mayor or President and may include:

- dismissal of the complaint;
- an order to undertake mentoring; or
- an order to undertake training.

There is no right of review for a Peer Review Panel decision. It is proposed to create a new Rule of Conduct that deals with a failure to comply with a directive from the Peer Review Panel. A failure to comply with a direction would be referred to the Standards Panel as a Minor Breach allegation and, if substantiated, would result in a finding of breach by the Standards Panel which may in turn result in the imposition of a formal sanction. The Standards Panel would not consider the substance of the original matter dealt with by the Peer Review Panel, only whether the Peer Review Panel's direction had been complied with.

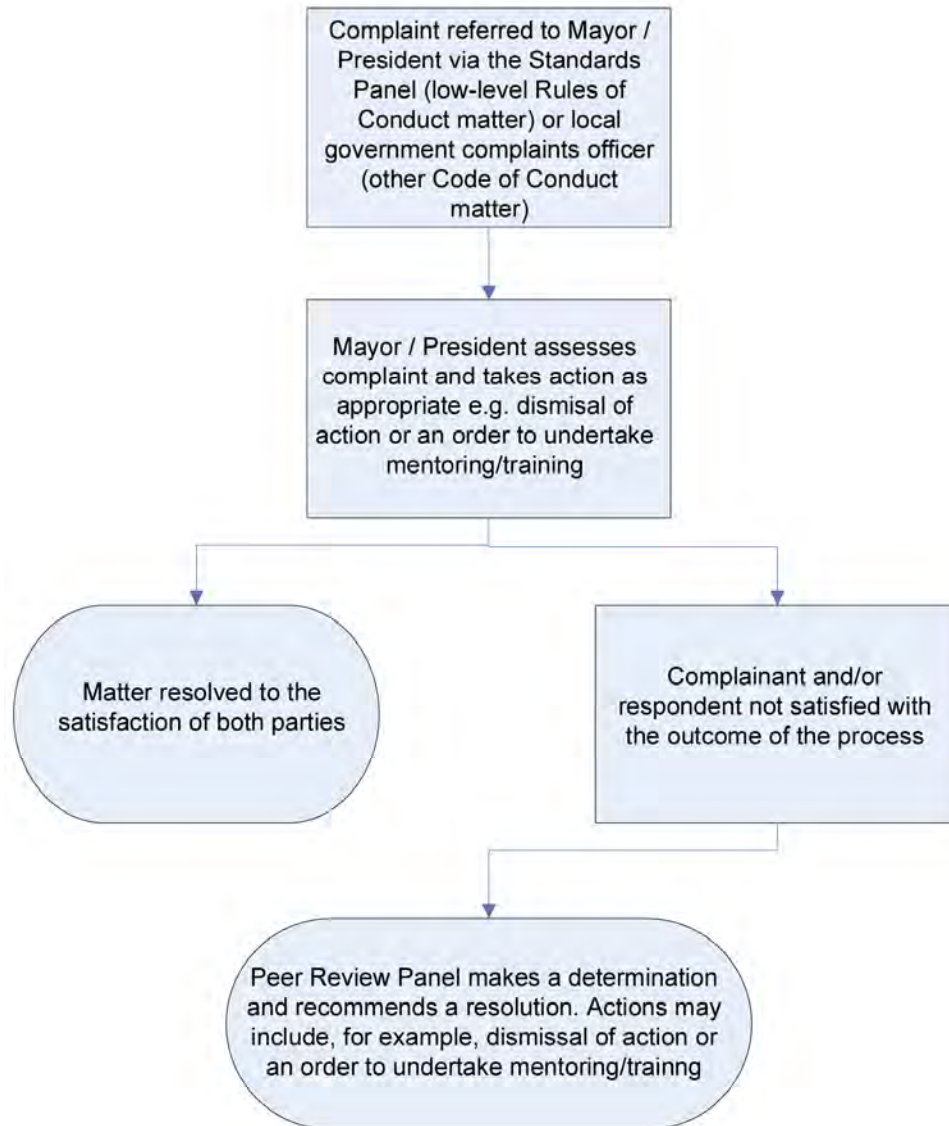
Figure 4 (Section 4.2.3) outlines the process for complaints to be addressed at the local level.

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### 4.2.3 Mayor or President / Peer Review Panel Referral Processes

Figure 4 outlines the proposed process by which code of conduct complaints will be dealt with by the Mayor or President / Peer Review Panel, at the local level.

**Fig. 4: Proposed Process for Consideration of Code of Conduct Complaints by Mayor or President / Peer Review Panels**



Guidelines will be developed to assist local government Mayors and Presidents, and Peer Review Panel members, to ensure consistency, effectiveness, transparency, timeliness and accountability in the complaints process.

It is proposed that training and support will be made available to Mayors and Presidents to assist them in dealing with complaints and settling disputes.

## 4.3 Standards Panel Resolution of Complaints

The *Local Government Act 1995* outlines that all complaints of a minor breach under the Rules of Conduct regulations must be referred from the local government complaints officer to the Standards Panel. The Standards Panel is required to deal with each complaint referred to it by a complaints officer that falls within its jurisdiction. However, many complaints referred to the Standards Panel are of a very low level of seriousness and would be more appropriately dealt with by the relevant local government.

As part of the changes to establish a more pro-active complaints management culture, and increase the efficiency with which the Standards Panel handles complaints, the following changes are proposed:

### 4.3.1 Standards Panel Referral Processes

In order to streamline the complaints process, it is proposed that the Standards Panel be empowered, through an amendment to the *Local Government Act 1995*, to refer an allegation of a low-level breach of the Rules of Conduct to the relevant Mayor or President, as outlined in Figure 2 above. This will enable complaints of that kind to be dealt with without being subjected to the more formal processes of assessment undertaken by the Standards Panel.

Guidelines will be developed to assist complainants to determine if an allegation should be considered low-level and, therefore, referred to a Mayor or President of a local government for decision.

Complaints directed by the local government complaints officer to the Standards Panel are proposed to be handled in a similar fashion to the current Standards Panel process (described in Figure 1). During Standards Panel pre-hearing procedures, allegations of a low-level breach of the Rules of Conduct will be identified. Ultimately, the Standards Panel will decide if it wishes to address the complaint, or whether the matter would be better addressed at the local level by the Mayor or President.

## 4.4 Handling Vexatious Complaints

Responsible complaints bodies are expected to make every effort to respond with respect and courtesy to complaints, and to uphold the principle of procedural fairness. However, responses to the Standards Panel Review Committee recognised that people make vexatious complaints for reasons other than a genuine pursuit of resolution. Moreover, in some circumstances, a person may become a habitual complainant repeatedly lodging complaints which lack substance. Habitual complainants and vexatious complaints may unnecessarily monopolise Departmental resources and Standards Panel members' time.

To achieve efficiencies in the dispute resolution system, it is critical that the Standards Panel has the power not to deal with vexatious or frivolous complaints. It is therefore proposed that amendments are made to the

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*Local Government Act 1995* to allow the Standards Panel to dismiss any complaint defined as vexatious or frivolous.

The ability for the State Administrative Tribunal to review a Standards Panel decision not to deal with a complaint on the above grounds is considered unnecessary.

In addition to new powers for the Standards Panel in addressing vexatious or frivolous complaints, it is proposed that similar powers are given to the Mayor or President in addressing allegations of low-level misconduct. A decision by the Mayor or President that an allegation is vexatious or frivolous cannot be referred to a Peer Review Panel.

Clear guidelines and criteria will be developed for the Standards Panel, Mayors and Presidents to assist in making decisions as to whether an allegation can be treated as vexatious or frivolous.

## 5. CONCLUSION

The Local Government Standards Panel Review Report identified that there is an opportunity to implement a process for resolving low-level misconduct matters more effectively. Specifically, data contained in the report highlighted that:

- the number of complaints submitted to the Panel has grown steadily since its commencement and the cost of dealing with those complaints has also grown;
- the total number of complaints made were attributable to approximately one quarter of all local governments;
- most allegations made to the Panel resulted in findings of no breach;
- the period of time, in many instances, between receiving an allegation and making a determination was unacceptably lengthy; and
- under current legislation, the Standards Panel is required to deal with every allegation made.

The proposed changes to the current disciplinary framework are intended to:

- empower local governments to better manage the risk of misconduct;
- establish a more pro-active complaints management culture; and
- streamline and simplify the process of dealing with complaints that allege low-level misconduct or that are trivial or vexatious.

This is expected to lead to significant improvements in the timeliness and responsiveness of decision-makers in addressing complaints against elected members. In turn, this is expected to lead to wider benefits in the form of improved governance for a strong and sustainable local government sector.

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