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Agenda for the Ordinary Meeting of the Yalgoo Shire Council,
to be held in the Council Chambers, 37 Gibbons Street, Yalgoo,
on 21 June 2012 commencing at 11.00 am.

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

MEMBERS

STAFF

GUESTS

OBSERVERS

LEAVE OF
ABSENCE

APOLOGIES

3. DISCLOSURE OF INTERESTS

Disclosures of interest made before the Meeting

Item 14.1 CEO Sharon Daishe discloses a financial interest in this item.

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

Item 14.1 Consideration of a matter affecting an employee 5.23 (2) (a)

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. ANNOUNCEMENTS CONCERNING MEETINGS ATTENDED

7.1 PRESIDENT

Date	Details	Attended with whom

7.2 COUNCILLORS

Date	Details	Councillors

8. CONFIRMATION OF MINUTES

8.1 ORDINARY COUNCIL MEETING

Background

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

Voting Requirements

Simple majority

OFFICER RECOMMENDATION

Minutes of the Ordinary Meeting

That the Minutes of the Ordinary Council Meeting held on 28 May 2012 be confirmed.

Moved:

Seconded:

Motion put and carried/lost

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)	P1 Draft Option Deed as prepared by Shire of Yalgoo lawyer Sze-Hwei Yen, Associate, Civic Legal Pty Ltd with marked up comments/edits by Ferrowest 18/4/2012

Matter for Consideration

To consider entering 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.

Council considered the request at the Ordinary Meeting of Council held 28 May 2012 and made the following decision:

C2012-0502 Disposal of Property – Option Deed for sale of 185 Shamrock Street to Ferrowest Limited

That Council

1. Indicates intention in principle to dispose of Lot 185 Shamrock Street to Ferrowest Limited by way of entering into an Option Deed as per the attached draft for the consideration of \$80,000 exclusive of GST; and
2. Gives local public notice of the proposed disposition in accordance with section 5.38 (3) of the Local Government Act as follows:

- (a) Local public notice to be by way of advertisement in the Shire of Yalgoo Bulldust and the Geraldton Guardian on or before Wednesday 30 May 2012 inviting submissions to the Local Government by noon Thursday 14 June 2012;
 - (b) The names of the parties concerned are the Shire of Yalgoo and Ferrowest Limited;
 - (c) The consideration to be received by the local government for the disposition is \$88,000 inclusive of GST;
 - (d) The market value of the disposition, as ascertained by a valuation carried out by Landgate on 8 February 2012, is \$120,000 inclusive of GST;
 - (e) The Local Government will consider any submissions received at the Ordinary Council Meeting to be held on 21 June 2012; and
3. Pending the outcome of any submissions received, and final agreement between the Shire and Ferrowest on the terms of the Option Deed, Council will make the necessary arrangements to enter into the Option Deed on or before 1 August 2012.

Moved: Cr LJ Terry Seconded: Cr MR Valenzuela Motion put and carried 3/0

Local Public Notice was given in accordance with the above decision.

As at noon on Thursday 14 June 2012 no submissions were received.

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

The Shire has already incurred significant costs comprised of legal fees, advertising, excessive staff time and the purchase of two land valuations.

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

- \$30,000 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

Comment

As there were no submissions received, it is recommended that Council proceeds.

Note that the Deed should be entered into by 8 August 2012 in order to comply with the legislation regarding date of valuation of land.

Voting Requirements

Simple Majority

Officer Recommendation

Disposal of Property – Option Deed for sale of 185 Shamrock Street to Ferrowest Limited

That, there being no submissions received as at noon on Thursday 14 June 2012 following local public notice on 30 May 2012 in the Geraldton Guardian and the Yalgoo Bulldust, Council:

1. Agrees to dispose of Lot 185 Shamrock Street to Ferrowest Limited by way of entering into an Option Deed as per the attached draft for the consideration of \$80,000 plus GST; and
2. Requests the CEO to make the necessary arrangements to enter into the Option Deed on or before 1 August 2012; and
3. Authorises the President and the CEO to sign and seal the Option Deed.

Moved:

Seconded:

Motion put and carried/lost

11.3 FINANCE

11.3.1 Financial Activity Statements and Accounts Paid for the months of April 2012 and May 2012.

File:	
Author:	Heather Boyd, Deputy CEO
Interest Declared:	No interest to disclose
Date:	13 June 2012
Attachments (green)	April Statements:
	P1 Financial Activity Statements April 12
	P21 Balance Sheet April 12
	P28 Income Statement Summary by Program April 12
	P53 Investment Register April 12
	P54 Rate Debt Collection Report April 12
	P55 Schedule of Payments April 12
	May Statements:
	P57 Financial Activity Statements May 12
	P76 Balance Sheet May 12
	P83 Income Statement Summary by Program May 12
	P99 Investment Register May 12
	P100 Rate Debt Collection Report May 12
	P101 Material Variance Report May 12
	P104 Schedule of Payments May 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:

Officer Recommendation #2

List of accounts paid for the months of April and May 2012.

That Council receives the Schedule of Payments for accounts paid in the months of April and May 2012.

Moved:

Seconded:

Motion put and carried/lost

11.3.2 Budget Variance - part 2012/13 Financial Assistance Grant received 2011/12

File:	
Author:	Heather Boyd, Deputy CEO
Interest Declared:	No interest to disclose
Date:	14 June 2012
Attachments	Nil

Matter for Consideration

The early receipt of Financial Assistance Grants from the State Government.

Background

In May the State of Western Australia advised that the approximate Financial Assistant Grant for the Shire of Yalgoo for the 2012/13 budget year will be \$1,400,000 (untied) and \$580,000 (roads). This funding is to be paid half in advance before the end of the 2011/12 financial year and the remainder in equal quarterly payments in the 2012/13 financial year.

These funds will be recognised as a surplus in the 2011/12 financial year.

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

The amount will have a direct affect on the surplus/deficit carried from the 2011/2012 financial year to the 2012/2013 financial year.

Policy Implications

Nil

Financial Implications

Increase in Surplus/ reduction in deficit carried from 2011/2012 financial year to the 2012/2013 financial year.

Consultation

Department of Local Government

Comment

In May Council requested information from the Department of Local Government on the 2012/2013 Financial Assistance Grants to assist in the budgeting process. The advice was that the Council will receive approximately \$1,400,000 in operational grants and \$580,000 for roads. Half of this funding will be paid to Local Governments prior to the end of June. As this is a government grant there is a requirement to recognise the amount as income when it is received and cannot be carried as income received in advance on the balance sheet.

The affect of this for the Council is that the end of Financial Year will have a larger than anticipated surplus or a reduction in the deficit carried from one financial year to the next.

Voting Requirements

Simple Majority

Officer Recommendation

Recognise Budget Variance 2011/12 re early receipt of part Financial Assistance Grant 2012/13

That Council recognise a budget variance in 2011/12 due to the anticipated early receipt of a portion of the Financial Assistance Grant for 2012/13.

Moved:

Seconded:

Motion put and carried/lost

11.3.3 Budget Variance Roads to Recovery

File:	
Author:	Heather Boyd, Deputy CEO
Interest Declared:	No interest to disclose
Date:	14 June 2012
Attachments	Nil

Matter for Consideration

The early receipt of Roads to Recovery grant funding.

Background

Money provided under the Roads to Recovery Program is not intended to replace council spending on roads, or State and Territory Government assistance to councils for local road construction or maintenance, but rather is paid on projects nominated by Council each year.

In February 2012 Council reported to the Department of Infrastructure on funds spent to date on the Morawa Road project and advised that the remainder of the grant would be spent by the end of the project.

The Department of Infrastructure interpreted from the report that the Morawa project was due for completion by 30 June 2012 and paid the remainder of the grant on that basis.

The actual project end date is anticipated to be December 2012, which has resulted in the Shire receiving funds in the 2011/2012 financial year for work being undertaken in 2012/2013.

As this is a government Grant these funds must be recognised when received and therefore will increase the surplus/decrease the deficit at the end of the financial year.

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

Nil

Financial Implications

Early receipt of grant funding for 2012/2013.

Consultation

- UHY Haines Norton – Accounting consultants
- Project Executive Ron Adams
- CEO Sharon Daishe

Comment

Council had budgeted to receive \$304,692 in Roads to Recovery funding in 2011/2012. The actual amount received was \$609,610 resulting in a budget variance of \$304,918. As this is a government grant there is a requirement to recognise the amount as income when it is received and cannot be carried as income received in advance on the balance sheet.

The affect of this for the Council is that the end of Financial Year will have a larger than anticipated surplus or a reduction in the deficit carried from one financial year to the next.

Voting Requirements

Simple Majority

Officer Recommendation

Budget Variance Roads to Recovery - increase in income in 2011/12

That Council recognise an increase to the 2011/12 budgeted income by \$304,918 for the Roads to Recovery grant.

Moved:

Seconded:

Motion put and carried/lost

11.3.4 Draft Budget 2012/13 Capital Works and Forward Capital Works Plan

File:	Budget 2012-13
Author:	Christine Harvey, Finance Consultant
Interest Declared:	No interest to disclose
Date:	14 June 2012
Attachments (white)	P19 Capital Works spreadsheet

Matter for Consideration

To consider the forward capital works program for 2012-13 including expenditure within the Forward Capital Works Plan.

Background

Country Local Government Fund

Council has previously determined how the Country Local Government Fund allocations will be expended for the years to 2011-12 as per the decision copied below:

C2011-1205 Country Local Government Fund Individual Component 2010-11 and 2011-12

That Council authorises the CEO to enter into Funding Agreements with the Department of Regional Development and Lands for Country Local Government Fund 2010-11 and 2011-12 projects as detailed below:

FCWP	Project	CLGF 09-10	CLGF 10-11	CLGF 11-12	TOTAL
BD006	Hall Refurbishment		100,000		100,000
BD008	Staff Housing Gibbons St x 2		170,000	180,000	350,000
BD012	Works Depot: Replace Workshop (Planning)	15,000			15,000
CA001	Caravan Park: Caretaker Residence			32,000	32,000
CA002	Caravan Park Redevelopment		85,476	44,524	130,000
OP005	Community Park (formerly sub project military history)		30,000		30,000
OS002	Town Entry Statement Solar Lighting			15,000	15,000
OS003	Payne's Find Beautification/Rest Area		31,000		31,000
OS005	Water wise Reticulation Project	10,000	57,546		67,546
OS006	Cemetery: Gazebo, Niche Wall and Gates			30,000	30,000
RC002	Tank - Payne's Find Community Centre		5,500		5,500
RC003	Yalgoo Community Hub: Covered Sports Facility			120,000	120,000
		25,000	479,522	421,524	926,046

- 2009-2010: these funds are carried over from the Forward Capital Works Plan funding and are only available for the purposes of planning.
- 2010-2011: FAA (Financial Assistance Agreement) is signed and sealed. RDL funds of \$479,522 have been paid to the Shire in 2012. Projects are being carried out.
- 2011-2012: RDL is currently negotiating the draft FAA (Financial Assistance Agreement) for \$421,524.
- 2012-2013: RDL guidelines have been released and the Shire's allocation will be the same as 2011-12. To apply for these funds, the Shire must first review the Capital Works Plan between October and December 2012. This process will occur in July/August in consultation with Council and community to

determine priority of major projects. The funding should be used on only one or two major strategic projects. Funding may not be available in the 12-13 financial year however if it is, the income and expenditure (net effect zero) will be brought into the budget by way of a budget amendment.

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

To improve the amenities provided by the Shire while building on the performances of the past in accordance with the Plan for the Future.

Policy Implications

Nil

Financial Implications

As per attached spreadsheet and detailed draft 2012-2013 budget.

Consultation

Staff, councillors and community in accordance with policy 7.6.

Comment

The attached worksheet summarises forward capital works for 2012-13.

The following new projects are recommended for inclusion in the Forward Capital Works Plan:

- BD014 Security: Consultants have reviewed security of Yalgoo public facilities and we await their report. The report will recommend the installation of security lighting to be funded by the \$20,000 Community Crime grant which has already been received into the Shires bank account in 2010. Shire keys are often being lost and are hard to replace, ie Caravan Park keys being lost, staff housing keys not returned and the difficulty of attaining the services of a locksmith in a remote location. A report is in progress advising the Shire of electronic keying options, CCTV monitoring and possible funding sources. Whilst costings have not yet been acquired they are estimated to be \$50,000.
- BD015 Museum: The museum inside timber window frames are decayed and necessitate replacing. The work is estimated to cost in the vicinity of \$10,000. Funding is recommended by transfer from the Community Amenities Maintenance Reserve (current balance \$188,000).

Suggested changes to previously recommended projects:

- BD007: Change from “Archive Storage” to “Capital Works Admin Building”. The Shire office building is no longer sufficient to meet business needs. Additional staff are not adequately accommodated with staff desks being inappropriately set up in walkways etc. The proposal is to extend the current office building into the back carpark to provide adequate office accommodation and archive storage. Minor upgrading is required to improve storage in the Kitchen. Data cabling is necessary for the Chambers. Budget allocation of \$50,000 pending preparation of costs.

Other notes:

- BD004 Town Sewerage Upgrade – the Mid West Development Commission have indicated their support for the Shire’s application for funding of this project. However, the application will not be progressed until the planning component (funded by Northern Planning) is completed. A budget allowance of \$1 is made and if funding is received, this will be brought into the budget with a budget amendment.

Voting Requirements

Simple Majority

Officer Recommendation #1

Forward Capital Work Plan

That Council:

1. **Endorses the capital works as presented in the attached spreadsheet for inclusion in the draft 2012-2013 budget; and**
2. **Authorises the CEO to update the Forward Capital Works Plan including the additions and amendments to projects as listed within.**

Moved:

Seconded:

Motion put and carried/lost

11.4 ADMINISTRATION

11.4.1 LGMA Community Sponsorship

File:	
Author:	Karen Malloch, EA
Interest Declared:	No interest to disclose
Date:	12 June 2012
Attachments (white)	P24 Letter re LGMA Community Sponsorship

Matter for Consideration

To consider a request from the Local Government Managers’ Association (LGMA) for financial support for the “Emerging Community Development Frontiers Conference” to be held 20–21 September 2012, at the Esplanade Hotel, Fremantle.

Background

The “Emerging Community Development Frontiers – Creativity, Economics and Results” is expected to be a high calibre event attended by over 150 delegates, including senior decision-makers, officers and elected members from local government, key community organisations and the service sector.

The conference committee is seeking sponsorship to ensure the success of the event and has created a new sponsorship category “Community Sponsor”. Community Sponsorship (\$550+GST) offers Local Governments and other organisations the opportunity to show their support.

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

Nil

Financial Implications

Sponsorship will allow non LGMA employees to attend the conference at the discounted member rate.

Council has \$1740.00 remaining in the 2011/12 Discretionary Budget for donations. Sponsorship of \$550 (+GST) is requested.

Consultation

CEO Sharon Daishe

Comment

If the Shire of Yalgoo has recruited a Community and Youth Development Coordinator, the appointee will be requested to attend this professional development opportunity and report back to Council.

Voting Requirements

Simple Majority

Officer Recommendation

LGMA Community Sponsorship

That Council donates \$550+GST for the LGMA “Emerging Community Development Frontiers Conference” to be held 20–21 September 2012, at the Esplanade Hotel Fremantle.

Moved:

Seconded:

Motion put and carried/lost

11.4.2 Use of Common Seal

File:		
Author:	Sharon Daishe, CEO	
Interest Declared:	No interest to disclose	
Date:	14 June 2012	
Attachments (white)	P25	Extracts from the minutes of the Ordinary Meetings of Council held June, July and August 1993
	P28	Letter from Minister dated 26 April 1996 approving transfer of Lot 75 Weekes Street from Council to itself
	P29	Form T2 Transfer of Land

Matter for Consideration

To authorise the President and CEO to affix the common seal of the Shire to a transfer of land to complete a transaction that the Shire commenced in 1993 to transfer 75 Weekes Street to the Shire.

Background

On 16 June 1993 Council resolved to auction Lot 75 Weekes Street to recover unpaid rates (item 6.3.1) with the auction to be held following the Council meeting on 21 July 1993 (item 5.3.2 of the meeting held 21 July 2012).

Council purchased the land for the consideration of \$200 and this action was confirmed by Council on 25 August 1993 (item 5.3.10).

On 03 May 1996 Council received approval from the Minister of Local Government to transfer Lot 75 Weekes Street, Yalgoo to itself.

Research revealed that the transfer of title however had not been processed.

To complete the transfer of land, the President and CEO must sign and seal Form T2, Western Australia Transfer of Land Act 1983, Transfer of Land.

Statutory Environment

Local Government Act 1995

Section 9.49A (2) of the Local Government Act 1995 prescribes that the common seal of a local government is not to be affixed to any document except as authorised by the local government.

Section 9.49A (3) requires that the common seal is to be affixed to a document in the presence of the President and CEO.

Strategic Implications

NA

Policy Implications

Delegation 2.1 Common Seal does not apply in this instance as the document is not ongoing, and is not a funding agreement.

Financial Implications

NA

Consultation

Rob Warner, Assistant Registrar of Titles, Advice Officer, Customer Advice, Landgate

Comment

This is an administrative matter to authorise use of the Common Seal to complete a transaction that the Shire commenced in 1993 but did not complete.

Voting Requirements

Simple Majority

Officer Recommendation

Use of Common Seal – Transfer (historical) of 75 Weekes Street to Shire of Yalgoo

That Council authorises the President and CEO to affix the Common Seal of the Shire to Form T2, Western Australia Transfer of Land Act 1983, to transfer Lot 75 Weekes Street to itself.

Moved:

Seconded:

Motion put and carried/lost

11.4.3 Annual Review of Delegations and Authorisations (Deputy Chief Bush Fire Control Officer)

File:	
Author:	Sharon Daishe, CEO
Interest Declared:	No interest to disclose
Date:	14 June 2012
Attachments (white)	P33 Delegations currently in force as reviewed and adopted 23 June 2011

Matter for Consideration

To review delegations and authorisations made by the Local Government.

Background

Delegations: The Local Government Act requires Council to review delegation of its powers under the Local Government Act 1995 at least once per financial year. Council adopted a Delegations Register on 17 April 2008 and last reviewed its delegated powers on 23 June 2011, in the 2010/11 financial year with assistance from Local Government Consultant Gary Martin. There have been no material variances to operations since the last review.

Authorised Officers: The Bush Fires Act 1954 requires the Local Government to appoint both a Chief and a Deputy Chief Bushfire Control Officer. Currently the Shire of Yalgoo has appointed a Chief Bush Fire Control Officer, but not a Deputy Chief Bush Fire Control Officer. (Former Deputy CEO Violet Rowe was the previously appointed Deputy).

Statutory Environment

Local Government Act 1995

s5.46. Register of, and records relevant to, delegations to CEO and employees

- (1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.
- (2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.

Bush Fires Act 1954

38. Local government may appoint bush fire control officer

- (1) A local government may from time to time appoint such persons as it thinks necessary to be its bush fire control officers under and for the purposes of this Act, and of those officers shall subject to section 38A(2) appoint 2 as the Chief Bush Fire Control Officer and the Deputy Chief Bush Fire Control Officer who shall be first and second in seniority of those officers, and subject thereto may determine the respective seniority of the other bush fire control officers appointed by it.

NB – 38A enables the Local Government to request FESA to appoint a FESA staff member as CBFCO and if this occurs, the LG cannot appoint under 38 (1).

- (2A) The local government shall cause notice of an appointment made under the provisions of subsection (1) to be published at least once in a newspaper circulating in its district.
- (2C) The local government shall fill any vacancy occurring in the office of Chief Bush Fire Control Officer or Deputy Chief Bush Fire Control Officer within one month after the vacancy occurs.

- (2E) A bush fire control officer appointed by a local government under the provisions of this section shall be issued with a certificate of appointment by the local government or, if he is appointed by the Authority, by the Authority.
- (3) The local government may, in respect to bush fire control officers appointed under the provisions of this section, exercise so far as they can be made applicable the same powers as it may exercise in respect to its other officers, under the provisions of the Acts under which those other officers are appointed.
- (4) A bush fire control officer appointed under the provisions of this section shall, subject to such directions as may be given by the local government, and subject to this Act take such measures as appear to him to be necessary or expedient and practicable for —
 - (a) carrying out normal brigade activities;
 - (d) exercising an authority or carrying out a duty conferred or imposed upon him by any of the provisions of Part III;
 - (e) procuring the due observance by all persons of the provisions of Part III.

Strategic Implications

Legislative compliance, including compliance with the Bushfires Act and provision of appropriate personnel with decision making powers during bush fire incidents.

Policy Implications

Nil

Financial Implications

Nil

Consultation

FESA

Comment

Delegations - there are no new or altered delegations recommended.

Authorised officers – CEO Sharon Daishe and Deputy CEO Heather Boyd recently attended the FESA Fire Control Officers course. It is recommended that Council appoints the CEO as Deputy Chief Bush Fire Control officer (DCBFCO).

Note that a recommendation will be made to council at a later date regarding appointment of fire control officers (FCO). FCOs have significant powers under the Bushfires Act. Council can limit the powers and it is suggested that no appointment is made for FCOs until such time as an Instrument has been developed that places appropriate limits on the powers. A separate recommendation will be made to Council in due course and before the fire season.

12. NOTICE OF MOTIONS

12.1 PREVIOUS NOTICE RECEIVED

13. URGENT BUSINESS

14. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

14.0 STATUTORY ENVIRONMENT – MEETING CLOSED TO THE PUBLIC

Councillors are obliged to maintain the confidentiality of matters discussed when the meeting is closed. Fines of up to \$10,000 or two years imprisonment apply to certain offences relating to misuse of information.

The following legislative extracts were downloaded from www.auslii.edu.au on 8 November 2010.

Local Government Act 1995

5.23. Meetings generally open to the public

(1) Subject to subsection (2), the following are to be open to members of the public —

- (a) all council meetings; and
- (b) all meetings of any committee to which a local government power or duty has been delegated.

(2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —

- (a) a matter affecting an employee or employees;
- (b) the personal affairs of any person;
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;

(d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;

(e) a matter that if disclosed, would reveal —

- (i) a trade secret;
- (ii) information that has a commercial value to a person; or
- (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;

(f) a matter that if disclosed, could be reasonably expected to —

(i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;

(ii) endanger the security of the local government's property; or

- (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
 - (g) information which is the subject of a direction given under section 23(1a) of the *Parliamentary Commissioner Act 1971* ; and
 - (h) such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.

5.92. Access to information by council, committee members

- (1) A person who is a council member or a committee member can have access to any information held by the local government that is relevant to the performance by the person of any of his or her functions under this Act or under any other written law.
- (2) Without limiting subsection (1), a council member can have access to —
- (a) all written contracts entered into by the local government; and
 - (b) all documents relating to written contracts proposed to be entered into by the local government.

5.93. Improper use of information

A person who is a council member, a committee member or an employee must not make improper use of any information acquired in the performance by the person of any of his or her functions under this Act or any other written law —

- (a) to gain directly or indirectly an advantage for the person or any other person; or
 - (b) to cause detriment to the local government or any other person.
- Penalty: \$10 000 or imprisonment for 2 years.

Local Government (Rules of Conduct) Regulations 2007

6. Use of information

- (1) In this regulation —
- closed meeting** means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;
- confidential document** means a document marked by the CEO to clearly show that the information in the document is not to be disclosed;
- non-confidential document** means a document that is not a confidential document.
- (2) A person who is a council member must not disclose —
- (a) information that the council member derived from a confidential document; or
 - (b) information that the council member acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subregulation (2) does not prevent a person who is a council member from disclosing information —
- (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

Common Acronyms

Acronym	Detail
AGM	Annual General Meeting
ASKAP	<i>Australian Square Kilometre Array Pathfinder</i>
BFS	Bush Fire Service
CEO	Chief Executive Officer
CLGF	Country Local Government Fund (Royalties for Regions)
CSRFF	Community Sporting and Recreation Facilities Fund
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

Acronym	Detail
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
RGS	Regional Grant Scheme
RLCIP	Regional and Local Community Infrastructure Program
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

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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 30 APRIL 2012

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**SHIRE OF YALGOO
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2011 TO 30 APRIL 2012**

	NOTE	30-Apr 2012 Y-T-D Actual \$	30-Apr 2012 Y-T-D Amended Budget \$	2011/2012 Annual Amended Budget \$	Variences Budget to Actual Y-T-D %
<u>Operating</u>					
Revenues	1,2				
Governance		399	0	0	100.00%
General Purpose Funding		1,116,660	1,755,148	1,755,816	(36.38%)
Law, Order, Public Safety		257,058	151,891	152,005	69.24%
Health		50,000	69,086	73,000	(27.63%)
Housing		8,713	8,332	10,000	4.57%
Community Amenities		13,891	12,084	12,320	14.95%
Recreation and Culture		21,377	11,876	12,250	80.00%
Transport		3,521,967	2,655,111	3,546,570	32.65%
Economic Services		107,669	59,786	133,600	80.09%
Other Property and Services		137,612	78,000	93,600	76.43%
		<u>5,235,346</u>	<u>4,801,314</u>	<u>5,789,161</u>	
Expenses	1,2				
Governance		(241,110)	(306,330)	(405,663)	(21.29%)
General Purpose Funding		(233,243)	(265,800)	(281,454)	(12.25%)
Law, Order, Public Safety		(343,754)	(232,274)	(254,264)	48.00%
Health		(53,580)	(68,553)	(81,976)	(21.84%)
Education and Welfare		(162)	(5,200)	(5,200)	(96.88%)
Housing		(226,174)	(169,943)	(252,383)	33.09%
Community Amenities		(128,715)	(173,241)	(201,209)	(25.70%)
Recreation & Culture		(427,325)	(467,626)	(543,724)	(8.62%)
Transport		(3,414,061)	(3,351,875)	(3,762,971)	1.86%
Economic Services		(254,469)	(420,207)	(521,686)	(39.44%)
Other Property and Services		(246,202)	(123,939)	(20,000)	98.65%
		<u>(5,568,795)</u>	<u>(5,584,988)</u>	<u>(6,330,530)</u>	
<u>Adjustments for Non-Cash (Revenue) and Expenditure</u>					
(Profit)/Loss on Asset Disposals	4	(27,772)	11,912	23,710	(333.14%)
Adjustments for employee provisions		(72,865)	0	0	100.00%
Movement in Accrued Interest		(2,566)	0	0	100.00%
Depreciation on Assets		973,181	1,004,588	1,205,489	(3.13%)
<u>Capital Revenue and (Expenditure)</u>					
Purchase Land and Buildings	3	(582,174)	(584,944)	(701,933)	(0.47%)
Purchase Infrastructure Assets - Roads	3	(718,511)	(685,703)	(822,844)	4.78%
Purchase Infrastructure Assets - Other	3	(89,746)	(275,290)	(330,348)	(67.40%)
Purchase Plant and Equipment	3	(415,818)	(427,583)	(513,100)	(2.75%)
Purchase Furniture and Equipment	3	(10,630)	(4,583)	(5,500)	131.93%
Proceeds from Disposal of Assets	4	119,818	100,833	121,000	18.83%
Repayment of Debentures	5	(15,081)	(22,103)	(26,524)	(31.77%)
Transfers to Reserves (Restricted Assets)	6	(774,393)	(938,158)	(1,125,790)	(17.46%)
Transfers from Reserves (Restricted Assets)	6	385,537	701,928	842,313	(45.07%)
ADD Net Current Assets July 1 B/Fwd	7	648,295	500,687	500,687	29.48%
LESS Net Current Assets Year to Date	7	424,396	(36,617)	(8,734)	(1259.01%)
Amount Raised from Rates	8	<u>(1,340,570)</u>	<u>(1,365,475)</u>	<u>(1,365,475)</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 30 APRIL 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 30 APRIL 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 30 APRIL 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 30 APRIL 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

(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 30 APRIL 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 30 APRIL 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 30 APRIL 2012

		30-Apr	2011/2012
		2012	Annual
		Actual	Amended
		\$	Budget
			\$
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Law, Order, Public Safety			
Dog Pound	IO	0	3,000
Security Lighting	IO	0	20,000
Yalgoo Fireshed Apron	LB	4,988	5,000
PF Fire Appliance Bay Facility	LB	11,007	0
Housing			
48 Gibbons Street	LB	435,831	405,723
74 Weekes Street	LB	1,452	3,741
1 Stanley Street (refurb)	LB	0	40,000
16 Shamrock Stret (refurb)	LB	6,810	30,000
Caravan Park F & E	FE	1,245	0
16 Shamrock Street (shed)	LB	0	20,000
Community Amenities			
Sewage Upgrade Project	IO	0	52,000
Water Wise Reticulation Project	IO	2,566	2,546
Cemetery Gazebo Niche Wall etc	IO	3,531	5,000
Recycling Waste Management	IO	0	30,000
Recreation and Culture			
Yalgoo Hall (RLCIP and CLGIF)	LB	112,865	129,469
Tank Payne"s Find Community Centre	FE	1,777	5,500
Yalgoo Covered Sports Facility	LB	0	28,000
Pedestrian Maze & Signage	IO	0	5,000
Yalgoo Race Course Fencing	IO	1,327	5,000
Community Park	IO	0	35,000
Water Play Park	IO	516	0
Hall Refurbishment	LB	0	0
Yalgoo Library Furniture	FE	4,820	0
Refurbish Parks & Gardens Depot	IO	936	35,000
Transport			
YA-NI Repair & Reseal	IR	450,196	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	175,600	304,000
GPS/RAMM Camera Equip	PE	3,785	0
Concrete Truck & batching	PE	66,404	61,500
Universal Loader (Bobcat)	PE	57,350	58,500
Flat Drum Roller	PE	165,000	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	9,140	15,000
Satelite Phones x 5	PE	10,672	11,250
Yalgoo RADs (carryover)	IO	17,700	17,700
Replace Workshop Depot	LB	1,730	10,000
PF RADs (carryover)	IO	18,237	18,237

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2011 TO 30 APRIL 2012**

	30-Apr 2012 Actual \$	2011/2012 Annual Budget \$
3. ACQUISITION OF ASSETS (Continued)		
The following assets have been acquired during the period under review:		
<u>By Program</u>		
Economic Services		
Caravan Park Office/Residence	LB 7,491	5,000
Town Entry Statement Solar Lights	IO 0	0
Payne's Find Beautification	IO 4,434	26,865
Yalgoo Lookout	IO 7,250	6,000
Caravan Park Redevelopment	IO 350	44,000
Caravan Park Electrical	IO 32,553	0
Other Property and Services		
Laptop Computers	FE 1,172	0
CEO Vehicle	PE 0	0
Coffee Machine	FE 1,616	0
Admin Building Garden Refurbishment	IO 346	25,000
Admin Offices	LB 0	25,000
Aircon Server/ Storeroom	PE 1,363	2,000
Satellite Phone	PE 0	2,850
Binder	PE 0	2,000
Printer	PE 0	1,000
	<u><u>1,816,879</u></u>	<u><u>2,373,725</u></u>
<u>By Class</u>		
Land and Buildings	LB 582,174	701,933
Infrastructure Assets - Roads	IR 718,511	822,844
Infrastructure Assets - Other	IO 89,746	330,348
Plant and Equipment	PE 415,818	513,100
Furniture and Equipment	FE 10,630	5,500
	<u><u>1,816,879</u></u>	<u><u>2,373,725</u></u>

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2011 TO 30 APRIL 2012**

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	30-Apr 2012 Actual \$	30-Apr 2012 Actual \$	30-Apr 2012 Actual \$
Transport			
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)
Cat Roller	0	58,000	58,000
	92,046	119,818	27,772

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	30-Apr 2012 Actual \$	30-Apr 2012 Actual \$	30-Apr 2012 Actual \$
Plant and Equipment			
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)
Cat Roller	0	58,000	58,000
	92,046	119,818	27,772

Summary

Profit on Asset Disposals	58,000
Loss on Asset Disposals	(30,228)
	<u>27,772</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2011 TO 30 APRIL 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 \$
Housing								
Loan 53 - 19 a & b Stanley	183,660	0	4,524	9,518	179,136	174,142	5,903	12,034
Loan 55 - 18 c & d Shamrock	234,421	0	5,533	11,980	228,888	222,441	7,840	14,929
Community Amenities								
Loan 54 - Public Toilets	97,344	0	5,024	5,026	92,320	92,318	4,072	6,054
	515,425	0	15,081	26,524	500,344	488,901	17,815	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 30 APRIL 2012

	30-Apr	2011/2012
	2012	Annual
	Actual	Amended
	\$	Budget
		\$
6. RESERVES		
Cash Backed Reserves		
(a) Long Service Leave Reserve		
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) Plant Reserve		
Opening Balance	194,928	193,953
Amount Set Aside / Transfer to Reserve	18,520	375,800
Amount Used / Transfer from Reserve	(976)	(352,000)
	<u>212,472</u>	<u>217,753</u>
(c) Building Reserve		
Opening Balance	390,248	388,295
Amount Set Aside / Transfer to Reserve	172,558	171,829
Amount Used / Transfer from Reserve	(31,953)	(112,000)
	<u>530,853</u>	<u>448,124</u>
(d) Yalgoo Ningham Road Reserve		
Opening Balance	158,533	157,740
Amount Set Aside / Transfer to Reserve	148,863	147,724
Amount Used / Transfer from Reserve	(142,566)	(141,773)
	<u>164,830</u>	<u>163,691</u>
(e) Sports Complex Reserve		
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>
(f) Community Amenities Maintenance Reserve		
Opening Balance	101,726	101,217
Amount Set Aside / Transfer to Reserve	87,047	84,568
Amount Used / Transfer from Reserve	(509)	(29,000)
	<u>188,264</u>	<u>156,785</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2011 TO 30 APRIL 2012

	30-Apr	2011/2012
	2012	Annual
6. RESERVES (Continued)	Actual	Amended
	\$	Budget
	\$	\$
(g) HCP Reserve		
Opening Balance	80	79
Amount Set Aside / Transfer to Reserve	192,123	190,000
Amount Used / Transfer from Reserve	<u>(140,000)</u>	<u>(140,000)</u>
	<u>52,203</u>	<u>50,079</u>
(h) Housing Maintenance Reserve		
Opening Balance	32,907	32,742
Amount Set Aside / Transfer to Reserve	71,990	72,153
Amount Used / Transfer from Reserve	<u>(67,705)</u>	<u>(67,540)</u>
	<u>37,192</u>	<u>37,355</u>
(i) Yalgoo Morawa Road Reserve		
Opening Balance	58,510	58,216
Amount Set Aside / Transfer to Reserve	27,713	27,197
Amount Used / Transfer from Reserve	<u>(293)</u>	<u>0</u>
	<u>85,930</u>	<u>85,413</u>
(j) General Roads Reserve		
Opening Balance	72,370	72,008
Amount Set Aside / Transfer to Reserve	28,106	27,717
Amount Used / Transfer from Reserve	<u>(362)</u>	<u>0</u>
	<u>100,114</u>	<u>99,725</u>
(k) Superannuation Back-Pay Reserve		
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>
(l) Office Equipment Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	20,849	20,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>20,849</u>	<u>20,000</u>
Total Cash Backed Reserves	<u>1,632,486</u>	<u>1,520,883</u>

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

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2011 TO 30 APRIL 2012**

	30-Apr	2011/2012
	2012	Annual
6. RESERVES (Continued)	Actual	Amended
	\$	Budget
	\$	\$
Summary of Transfers to Cash Backed Reserves		
Transfers to Reserves		
Long Service Leave Reserve	2,430	3,229
Plant Reserve	18,520	375,800
Building Reserve	172,558	171,829
Yalgoo Ningham Road Reserve	148,863	147,724
Sports Complex Reserve	2,178	2,896
Community Amenities Maintenance Reserve	87,047	84,568
HCP Reserve	192,123	190,000
Housing Maintenance Reserve	71,990	72,153
Yalgoo Morawa Road Reserve	27,713	27,197
General Roads Reserve	28,106	27,717
Superannuation Back-Pay Reserve	2,016	2,677
Office Equipment Reserve	20,849	20,000
	<u>774,393</u>	<u>1,125,790</u>
Transfers from Reserves		
Long Service Leave Reserve	(430)	0
Plant Reserve	(976)	(352,000)
Building Reserve	(31,953)	(112,000)
Yalgoo Ningham Road Reserve	(142,566)	(141,773)
Sports Complex Reserve	(386)	0
Community Amenities Maintenance Reserve	(509)	(29,000)
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>(842,313)</u>
Total Transfer to/(from) Reserves	<u>388,856</u>	<u>283,477</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 30 APRIL 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 30 APRIL 2012**

	30-Apr 2012 Actual \$	Brought Forward 1-Jul-11 \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
 CURRENT ASSETS		
Cash - Unrestricted	171,721	696,287
Cash - Restricted	1,632,486	1,243,629
Receivables	770,463	695,188
Inventories	<u>11,292</u>	<u>1,473</u>
	<u>2,585,962</u>	<u>2,636,577</u>
 LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>(576,451)</u>	<u>(864,888)</u>
NET CURRENT ASSET POSITION	<u>2,009,511</u>	<u>1,771,689</u>
 Less: Cash - Reserves - Restricted	(1,632,486)	(1,243,629)
Less: Cash Backed LSL Provisions	47,371	120,235
 NET CURRENT ASSET POSITION	<u><u>424,396</u></u>	<u><u>648,295</u></u>

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2011 TO 30 APRIL 2012**

8. RATING INFORMATION

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Annual Amended Budget \$
Differential General Rate								
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	(2,197)	0	1,080,590	1,082,000
UV - Mining	0.2700	0	0	0	0	0	0	10,000
UV - Prospecting/Exploration	0.1783	132	711,523	126,865	6,989	0	133,854	146,000
UV - Rural	0.0590	1	10,000	590	0	0	590	0
Sub-Totals		313	5,921,060	1,282,680	4,849	0	1,287,529	1,310,255
Minimum Rates	Minimum \$							
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	8,021	0	17,141	9,120
UV - Mining	240	0	0	0	0	0	0	0
UV - Prospecting/Exploration	240	101	58,469	24,240	3,800	0	28,040	24,240
UV - Rural	240	1	100	240	0	0	240	240
Sub-Totals		156	92,032	41,220	11,821	0	53,041	41,220
Writeoffs							1,340,570	1,351,475
Ex-Gratia							0	14,000
Totals							1,340,570	1,365,475

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 30 APRIL 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:

Detail	Balance 1-Jul-11 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Apr-12 \$
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 April 30, 2012

	Apr 30, 12	Jun 30, 11	\$ Change
ASSETS			
Current Assets			
Chequing/Savings			
A01100 - Cash at Bank			
A01101 - Unrestricted Municipal Bank	129,178.75	648,299.26	-519,120.51
A01102 - Unrestricted Short Term Investm	42,020.62	38,262.34	3,758.28
A01106 - Bank Museum Account	0.00	8,722.71	-8,722.71
Total A01100 - Cash at Bank	171,199.37	695,284.31	-524,084.94
A01110 - Reserved Cash			
A011110 - Housing Maintenance Reserve	37,192.41	32,906.72	4,285.69
A011111 - General Road Reserve	100,113.58	72,369.85	27,743.73
A011112 - Superannuation Back-pay Reserve	72,943.15	71,284.96	1,658.19
A011113 - Office Equipment Reserve Accoun	20,848.27	0.00	20,848.27
A01112 - LSL Reserve Account	87,994.46	85,994.10	2,000.36
A01113 - Yalgoo Ninghan Road Reserve	164,829.92	158,533.04	6,296.88
A01114 - Plant Reserve Account	212,471.69	194,928.07	17,543.62
A01115 - Building Reserve	530,852.94	390,247.69	140,605.25
A01116 - Sport Complex Reserve	78,841.09	77,048.83	1,792.26
A01117 - Community Amenities Maint Res	188,265.23	101,726.16	86,539.07
A01118 - HCP Reserve Account	52,202.57	80.06	52,122.51
A01119 - Yalgoo Morawa Road Reserve	85,930.42	58,509.08	27,421.34
Total A01110 - Reserved Cash	1,632,485.73	1,243,628.56	388,857.17
Total Chequing/Savings	1,803,685.10	1,938,912.87	-135,227.77
Accounts Receivable			
A01120 - ACCOUNTS RECEIVABLE			
A01122 - Provision for Doubtful Debts	-3,596.60	-3,596.60	0.00
A01120 - ACCOUNTS RECEIVABLE - Other	725,011.56	483,274.07	241,737.49
Total A01120 - ACCOUNTS RECEIVABLE	721,414.96	479,677.47	241,737.49
Total Accounts Receivable	721,414.96	479,677.47	241,737.49
Other Current Assets			
A01107 - Cash Float Muni			
A011071 - Cash 4 banking	0.00	845.00	-845.00
A011072 - Cash Advance	521.80	157.85	363.95
Total A01107 - Cash Float Muni	521.80	1,002.85	-481.05
A01121 - Other Receivables	90.91	13,172.45	-13,081.54
A01190 - STOCK ON HAND			
A01193 - Stock YA 1588	1,965.63	0.00	1,965.63
A01194 - Stock YA 1587	7,158.74	1,041.60	6,117.14
A01196 - Starcash Card - \$25	568.17	0.00	568.17
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 April 30, 2012

	Apr 30, 12	Jun 30, 11	\$ Change
A01199 - Starcash Card - \$50	1,136.38	0.00	1,136.38
Total A01190 - STOCK ON HAND	11,291.82	1,473.12	9,818.70
A01200 - Prepayments	0.00	18,500.00	-18,500.00
Total Other Current Assets	11,904.53	34,148.42	-22,243.89
Total Current Assets	2,537,004.59	2,452,738.76	84,265.83
Fixed Assets			
A0151 - Land			
A01512 - At Cost	115,236.56	115,236.56	0.00
Total A0151 - Land	115,236.56	115,236.56	0.00
A0152 - Buildings			
A01521 - Accum.Depn - Buildings	-1,428,477.38	-1,275,664.99	-152,812.39
A01522 - At Cost			
CLB12 - Additions 11-12 Buildings			
C120200 - 48 Gibbons St 11-12	435,831.31	0.00	435,831.31
C120201 - 74 Weekes Street 11-12	1,452.00	0.00	1,452.00
C120203 - 16 Shamrock St (Refurb) 11-12	6,810.00	0.00	6,810.00
C120205 - Yalgoo Hall (RLCIP & CLGF)11-12	112,864.55	0.00	112,864.55
C120207 - Caravan Park Office/Residence	7,491.02	0.00	7,491.02
C120208 - Replace Workshop Depot	1,730.28	0.00	1,730.28
C120211 - PF Fire Appliance Bay Facility	11,007.25	0.00	11,007.25
C120212 - Yalgoo Fire Shed Apron	4,988.00	0.00	4,988.00
Total CLB12 - Additions 11-12 Buildings	582,174.41	0.00	582,174.41
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
Total E180400 - Additions 2010-2011	0.00	878,457.20	-878,457.20
A01522 - At Cost - Other	6,383,717.54	5,505,260.34	878,457.20
Total A01522 - At Cost	6,965,891.95	6,383,717.54	582,174.41
Total A0152 - Buildings	5,537,414.57	5,108,052.55	429,362.02
A0153 - Infrastructure - Roads			
A01531 - Accumulated Depn - Infra	-19,641,944.99	-19,323,566.45	-318,378.54
A01533 - At Cost			
CIR12 - Additions 11-12 Roads			

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Accrual Basis

Shire of Yalgoo Balance Sheet As of April 30, 2012

	Apr 30, 12	Jun 30, 11	\$ Change
C120400 - YA-NI Repair & Seal 11-12	450,196.23	0.00	450,196.23
C120401 - Black Spot Sandstone 11-12	30,905.01	0.00	30,905.01
C120402 - Blackspot Maranalgo 11-12	40,998.25	0.00	40,998.25
C120403 - Blackspot YA-NI (Carryover)	20,812.00	0.00	20,812.00
C120404 - YA - MO Reform up to 30kms	175,599.72	0.00	175,599.72
Total CIR12 - Additions 11-12 Roads	718,511.21	0.00	718,511.21
E169400 - Additions 2010-2011			
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
Total E169400 - Additions 2010-2011	0.00	991,992.56	-991,992.56
A01533 - At Cost - Other	33,609,227.11	32,617,234.55	991,992.56
Total A01533 - At Cost	34,327,738.32	33,609,227.11	718,511.21
Total A0153 - Infrastructure - Roads	14,685,793.33	14,285,660.66	400,132.67
A0154 - Furniture & Equipment			
A01541 - Accumulated Depn - F&E	-375,650.06	-354,203.53	-21,446.53
A01542 - At Cost			
CFE12 - Additions 11-12 F & E			
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
C120302 - Laptop Computers	1,170.45	0.00	1,170.45
C120303 - Coffee Machine	1,616.36	0.00	1,616.36
C120304 - Caravan Park House F & E	1,245.45	0.00	1,245.45
Total CFE12 - Additions 11-12 F & E	10,629.82	0.00	10,629.82
E180100 - Additions 2010-2011			
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
Total E180100 - Additions 2010-2011	0.00	9,036.56	-9,036.56
A01542 - At Cost - Other	419,103.14	410,066.58	9,036.56
Total A01542 - At Cost	429,732.96	419,103.14	10,629.82
Total A0154 - Furniture & Equipment	54,082.90	64,899.61	-10,816.71
A0155 - Infrastructure - Other			
A01551 - Accumulated Depn. - Inf Other	-43,926.01	-18,401.79	-25,524.22
A01552 - At Cost			

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Accrual Basis

Shire of Yalgoo Balance Sheet As of April 30, 2012

	Apr 30, 12	Jun 30, 11	\$ Change
CIO12 - Additions 2011-12 Infra Other			
C120103 - Water Wise Reticulation Project	2,565.55	0.00	2,565.55
C120104 - Cemetery Gazebo, Niche Wall etc	3,531.09	0.00	3,531.09
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)	17,700.00	0.00	17,700.00
C120111 - PF RADS (Carryover)	18,237.00	0.00	18,237.00
C120113 - Paynes Find BeautificationOS003	4,434.10	0.00	4,434.10
C120114 - Yalgoo Lookout	7,250.25	0.00	7,250.25
C120115 - Caravan Park Redevelopment	349.98	0.00	349.98
C120116 - Admin Building Garden Refurb.	345.11	0.00	345.11
C120190 - Caravan Park - Electrical	32,553.44	0.00	32,553.44
C120191 - Water Play Park	516.45	0.00	516.45
Total CIO12 - Additions 2011-12 Infra Other	89,746.88	0.00	89,746.88
E180200 - Additions 2010-2011			
E180201 - Dog pound	0.00	9,326.68	-9,326.68
E180202 - ATU relocation & leach drains	0.00	5,097.54	-5,097.54
E180204 - Water play park	0.00	554,964.42	-554,964.42
E180205 - Payne's Find airstrip developme	0.00	79,720.64	-79,720.64
E180206 - Yalgoo airstrip development	0.00	86,624.14	-86,624.14
E180207 - MRVC fence	0.00	10,909.09	-10,909.09
E180208 - Town entry solar lighting	0.00	4,141.00	-4,141.00
E180209 - Archive storage	0.00	2,090.84	-2,090.84
E180210 - Community Park	0.00	24,380.55	-24,380.55
E180211 - Town Water Reticulation	0.00	160,315.19	-160,315.19
E180212 - Judges Box	0.00	11,408.49	-11,408.49
Total E180200 - Additions 2010-2011	0.00	948,978.58	-948,978.58
A01552 - At Cost - Other	1,248,347.34	299,368.76	948,978.58
Total A01552 - At Cost	1,338,094.22	1,248,347.34	89,746.88
Total A0155 - Infrastructure - Other	1,294,168.21	1,229,945.55	64,222.66
A0156 - Plant & Equipment			
A01561 - Accumulated Depn - P&E	-2,558,714.40	-2,237,412.81	-321,301.59
A01562 - At Cost			
CPE12 - Additions 11-12 Plant			
C120500 - GPS/RAMM Camera Equip	3,785.00	0.00	3,785.00
C120501 - Concrete Truck & Batching	66,403.71	0.00	66,403.71
C120502 - Universal Loader (Bobcat)	57,350.00	0.00	57,350.00
C120503 - Flat Drum Roller	165,000.00	0.00	165,000.00
C120504 - Garden Tractor	25,230.00	0.00	25,230.00
C120506 - Works Ute	37,183.26	0.00	37,183.26
C120507 - Foremans Ute (x 2)	39,690.54	0.00	39,690.54
C120509 - Sundry Small Plant	9,139.80	0.00	9,139.80
C120510 - Satellite Phones x 5	10,671.79	0.00	10,671.79
C120512 - Aircon Server/Storeroom	1,363.63	0.00	1,363.63

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Accrual Basis

Shire of Yalgoo Balance Sheet As of April 30, 2012

	Apr 30, 12	Jun 30, 11	\$ Change
Total CPE12 - Additions 11-12 Plant	415,817.73	0.00	415,817.73
E180500 - Additions 2010-2011			
E180501 - CEO car	0.00	76,243.23	-76,243.23
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
Total E180500 - Additions 2010-2011	0.00	1,056,598.25	-1,056,598.25
A01562 - At Cost - Other	4,196,107.65	3,365,272.85	830,834.80
Total A01562 - At Cost	4,611,925.38	4,421,871.10	190,054.28
Total A0156 - Plant & Equipment	2,053,210.98	2,184,458.29	-131,247.31
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
Total A0157 - Tools	1,676.71	1,676.71	0.00
Total Fixed Assets	23,741,583.26	22,989,929.93	751,653.33
TOTAL ASSETS	26,278,587.85	25,442,668.69	835,919.16
LIABILITIES			
Current Liabilities			
Accounts Payable			
L01215 - SUNDRY CREDITORS	404,867.51	635,723.79	-230,856.28
Total Accounts Payable	404,867.51	635,723.79	-230,856.28
Other Current Liabilities			
2200 - Tax Payable	-48,956.56	-183,838.64	134,882.08
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
Total L0122 - Employee Entitlements	120,235.21	120,235.21	0.00

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Accrual Basis

Shire of Yalgoo Balance Sheet As of April 30, 2012

	Apr 30, 12	Jun 30, 11	\$ Change
L01221 · Borrowings - Current	11,742.56	26,823.37	-15,080.81
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
L01258 · FESA Liability	1,204.50	0.00	1,204.50
L01260 · Public Fuel purchase	-24.05	0.00	-24.05
L013 · Payroll Deductions			
2100 · Payroll Reimbursements-HCP	14.07	0.00	14.07
L01237 · Super	14,271.60	0.00	14,271.60
L0131 · Social Club	150.00	0.00	150.00
L0133 · Rent MURAC	540.00	0.00	540.00
L01334 · WA Councils Union.	116.40	0.00	116.40
L0137 · PAYG Tax Payable	34,184.47	33,203.97	980.50
L0143 · PE Vehicle purchase/share	0.00	5,339.23	-5,339.23
Total L013 · Payroll Deductions	49,276.54	38,543.20	10,733.34
L014 · Trust Liability			
L01255 · BRB Levy Liability	-5.50	0.00	-5.50
L0141 · MLV, MDLs etc Payments	-152.95	-20.57	-132.38
L0142 · Trust Bonds	1,050.00	2,559.09	-1,509.09
Total L014 · Trust Liability	891.55	2,538.52	-1,646.97
Total Other Current Liabilities	134,369.75	74,714.60	59,655.15
Total Current Liabilities	539,237.26	710,438.39	-171,201.13
Long Term Liabilities			
L01230 · Provision - Employee LSL	24,807.29	24,807.29	0.00
L01710 · Loan Liability	488,601.77	488,601.77	0.00
Total Long Term Liabilities	513,409.06	513,409.06	0.00
TOTAL LIABILITIES	1,052,646.32	1,223,847.45	-171,201.13
NET ASSETS	25,225,941.53	24,218,821.24	1,007,120.29
EQUITY			
3000 · Opening Bal Equity	16,191,229.90	16,580,087.06	-388,857.16
3900 · *Retained Earnings	5,243,001.51	4,079,092.07	1,163,909.44
L01900 · Reserved Equity			
L01901 · Revaluation Reserve	1,152,104.11	1,152,104.11	0.00
L01903 · Office Equipment Reserve	20,848.27	0.00	20,848.27
L01905 · Long Service Leave Reserve	87,994.46	85,994.10	2,000.36
L01907 · Plant Reserve	212,471.69	194,928.07	17,543.62
L01909 · Yal/Ningham Road Reserve	164,829.92	158,533.04	6,296.88
L01910 · Building Reserve	530,852.94	390,247.69	140,605.25
L01912 · Comm Amenities Maint Reserve	188,265.23	101,726.16	86,539.07

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Accrual Basis

Shire of Yalgoo Balance Sheet As of April 30, 2012

	Apr 30, 12	Jun 30, 11	\$ Change
L01913 - Sport Complex Reserve Resrve	78,841.09	77,048.83	1,792.26
L01914 - HCP Reserve	52,202.57	80.06	52,122.51
L01915 - Yalgoo Morawa Road Reserve	85,930.42	58,509.08	27,421.34
L01916 - House Maintenance Reserve	37,192.41	32,906.72	4,285.69
L01917 - General Road Equity	100,113.58	72,369.85	27,743.73
L01918 - Superannuation Back-Pay Reserve	72,943.15	71,284.96	1,658.19
Total L01900 - Reserved Equity	2,784,589.84	2,395,732.67	388,857.17
Net Income	1,007,120.28	1,163,909.44	-156,789.16
TOTAL EQUITY	25,225,941.53	24,218,821.24	1,007,120.29

Shire of Yalgoo
Income Statement by Nature & Type
 July 1 , 2011 through to April 30, 2012

	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
Rev				
Rates	1,340,569.87	1,365,475.00	-24,905.13	1,365,475.00
Fees & Charges	586,074.68	314,950.00	271,124.68	522,670.00
Grants, Subsidies and Contribut				
Non Op Grants,Subsidies & Contr	946,672.00	379,226.00	567,446.00	683,918.00
Operat - Grants,Subsidies & Con	3,542,153.90	3,862,568.00	-320,414.10	4,333,807.00
Total Grants, Subsidies and Contribut	4,488,825.90	4,241,794.00	247,031.90	5,017,725.00
Interest Earnings	62,437.54	100,500.00	-38,062.46	100,500.00
Other Revenue	40,006.37	124,432.00	-84,425.63	139,100.00
Profit on Asset Disposal	58,000.00	19,638.00	38,362.00	9,166.00
Total Rev	6,575,914.36	6,166,789.00	409,125.36	7,154,636.00
Exp				
Employee Costs	-922,010.62	-2,040,494.00	1,118,483.38	-2,365,017.00
Materials & Contracts	-3,661,297.17	-2,139,818.00	-1,521,479.17	-2,225,858.00
Utilities	-82,257.46	0.00	-82,257.46	0.00
Depreciation	-973,180.66	-1,004,588.00	31,407.34	-1,205,489.00
Interest Expense	-17,814.80	-5,596.00	-12,218.80	-33,567.00
Insurance Expense	-174,429.15	-99,024.00	-75,405.15	-112,433.00
Other Expenses	-72,947.64	-263,918.00	190,970.36	-355,290.00
Loss on Sale of Assets	-30,227.88	-31,550.00	1,322.12	-32,876.00
Alloc				
Depn	0.00			
Admin	0.00			
Pdepn	23,460.93			
POC	169,256.66			
PWOH	120,901.97			
Wages	51,751.74			
Total Alloc	365,371.30			
Total Exp	-5,568,794.08	-5,584,988.00	16,193.92	-6,330,530.00
Unclassified	0.00	0.00	0.00	0.00
TOTAL	1,007,120.28	581,801.00	425,319.28	824,106.00

Validity Check for Councillors

Management Reports (Quickbooks export)

The Following amounts must all be the same

- 1,007,120.28 Balance Sheet Net Income
- 1,007,120.28 Income Statement Nature and Type Total
- 1,007,120.28 Income Statement by Program Net Income
- 1,007,120.28 Income Statement Detail Net Income

Statutory Financial Report - as required by legislation

- 5,235,344.49 Operating Revenues - Other Property and Services
- 1,340,569.87 Plus amount raised from rates
- 6,575,914.36** Equals Total Revenue
- (5,568,794.08)** Less expenses - Other Property and Services
- 1,007,120.28** Equals net operating surplus/deficit (balances to Qbi)

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16/05/12

Accrual Basis

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to April 30, 2012

	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
Income				
I03 · GENERAL PURPOSE FUNDING	2,457,229.67	3,120,623.00	-663,393.33	3,121,291.00
I04 · GOVERNANCE	398.61			
I05 · LAW ORDER & PUBLIC SAFETY	257,057.96	151,891.00	105,166.96	152,005.00
I07 · HEALTH	50,000.00	69,086.00	-19,086.00	73,000.00
I09 · HOUSING	8,713.16	8,332.00	381.16	10,000.00
I10 · COMMUNITY AMENITIES	13,890.81	12,084.00	1,806.81	12,320.00
I11 · RECREATION & CULTURE	21,376.91	11,876.00	9,500.91	12,250.00
I12 · TRANSPORT	3,521,966.59	2,655,111.00	866,855.59	3,546,570.00
I13 · ECONOMIC SERVICES	107,668.60	59,786.00	47,882.60	133,600.00
I14 · OTHER PROPERTY & SERVICES	137,612.05	78,000.00	59,612.05	93,600.00
Total Income	6,575,914.36	6,166,789.00	409,125.36	7,154,636.00
Expense				
E03 · GENERAL PURPOSE FUNDING.	233,243.01	265,800.00	-32,556.99	281,454.00
E04 · GOVERNANCE.	241,109.63	306,330.00	-65,220.37	405,663.00
E05 · LAW ORDER & PUBLIC SAFETY.	343,753.67	232,274.00	111,479.67	254,264.00
E06 · EDUCATION & WELFARE.	161.60	5,200.00	-5,038.40	5,200.00
E07 · HEALTH.	53,579.71	68,553.00	-14,973.29	81,976.00
E09 · HOUSING.	226,174.27	169,943.00	56,231.27	252,383.00
E10 · COMMUNITY AMENITIES.	128,715.39	173,241.00	-44,525.61	201,209.00
E11 · RECREATION & CULTURE.	427,324.70	467,626.00	-40,301.30	543,724.00
E12 · TRANSPORT.	3,414,061.46	3,351,875.00	62,186.46	3,762,971.00
E13 · ECONOMIC SERVICES.	254,469.09	420,207.00	-165,737.91	521,686.00
E14 · OTHER PROPERTY & SERVICES.	246,201.55	123,939.00	122,262.55	20,000.00
Total Expense	5,568,794.08	5,584,988.00	-16,193.92	6,330,530.00
Net Income	1,007,120.28	581,801.00	425,319.28	824,106.00

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to April 30, 2012

	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
Income				
I03 - GENERAL PURPOSE FUNDING				
I031 - Rates				
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	1,082,000.00	-93.78	1,082,000.00
I031030 - UV - Prospecting	139,701.29	140,000.00	-298.71	140,000.00
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)	7,816.41	10,000.00	-2,183.59	10,000.00
I031086 - UV Interim (Exploration)	5,880.06	6,000.00	-119.94	6,000.00
I031100 - UV - Ex-Gratia	0.00	14,000.00	-14,000.00	14,000.00
I031110 - Legal Expenses Recovered	3,358.60			
I031120 - Non Payment Penalty	5,469.52	4,000.00	1,469.52	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	3,332.00	3,411.82	4,000.00
Total I031 - Rates	1,356,257.03	1,372,807.00	-16,549.97	1,373,475.00
I032 - Other GPF				
I032010 - Grants Commisison	720,798.15	961,064.00	-240,265.85	961,064.00
I032015 - Country Local Gov Funding	3,894.27	260,500.00	-256,605.73	260,500.00
I032020 - Local Road Grants	319,314.62	425,752.00	-106,437.38	425,752.00
I032030 - Interest on Invest - Muni	10,021.73	15,000.00	-4,978.27	15,000.00
I032040 - Interest on Invest - Reserves	46,214.36	85,000.00	-38,785.64	85,000.00
I032045 - Interest on Invest-Other Funds	729.51	500.00	229.51	500.00
Total I032 - Other GPF	1,100,972.64	1,747,816.00	-646,843.36	1,747,816.00
Total I03 - GENERAL PURPOSE FUNDING	2,457,229.67	3,120,623.00	-663,393.33	3,121,291.00
I04 - GOVERNANCE				
I041 - Governance - Membership				
I041010 - Reimbursements - Members	398.61			
Total I041 - Governance - Membership	398.61			
Total I04 - GOVERNANCE	398.61			
I05 - LAW ORDER & PUBLIC SAFETY				

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to April 30, 2012

	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
I051 - Fire Prevention				
I051005 - Bush Fire Brig. Capital Grants	15,995.25	21,815.00	-5,819.75	21,815.00
I051010 - Fire Service Grants	14,970.00	10,020.00	4,950.00	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	17,170.00	-9,670.00	17,170.00
I051020 - Fire costs reimbursement	210,328.61	100,000.00	110,328.61	100,000.00
Total I051 - Fire Prevention	251,663.86	151,205.00	100,458.86	151,205.00
I052 - Animal Control				
I052110 - Fines & Penalties	0.00	168.00	-168.00	200.00
I052120 - Impounding Fees	0.00	100.00	-100.00	100.00
I052130 - Dog Registrations	394.10	418.00	-23.90	500.00
Total I052 - Animal Control	394.10	686.00	-291.90	800.00
I053 - Other Law Order & Public Safety				
I053010 - RoadWise LG Road Safety Grant	5,000.00			
Total I053 - Other Law Order & Public Safety	5,000.00			
Total I05 - LAW ORDER & PUBLIC SAFETY	257,057.96	151,891.00	105,166.96	152,005.00
I07 - HEALTH				
I074 - Admin. & Inspections				
I074005 - Health Inspection Fees	0.00	750.00	-750.00	1,000.00
Total I074 - Admin. & Inspections	0.00	750.00	-750.00	1,000.00
I077 - Other Health				
I077005 - WACHS Lease	0.00	4,168.00	-4,168.00	5,000.00
I077010 - Reimbursements WACHS	0.00	14,168.00	-14,168.00	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	50,000.00	0.00	50,000.00
Total I077 - Other Health	50,000.00	68,336.00	-18,336.00	72,000.00
Total I07 - HEALTH	50,000.00	69,086.00	-19,086.00	73,000.00
I09 - HOUSING				
I091 - Staff Housing				
I091005 - Staff Housing Rental	8,713.16	8,332.00	381.16	10,000.00
I091015 - Reimbursements	0.00	0.00	0.00	0.00
Total I091 - Staff Housing	8,713.16	8,332.00	381.16	10,000.00
I092 - Other Housing				
I092035 - 18C Rental Shamrock	0.00	0.00	0.00	0.00
Total I092 - Other Housing	0.00	0.00	0.00	0.00
Total I09 - HOUSING	8,713.16	8,332.00	381.16	10,000.00

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to April 30, 2012

	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
I10 - COMMUNITY AMENITIES				
I101 - Sanitation Other				
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
Total I101 - Sanitation Other	10,920.00	10,920.00	0.00	10,920.00
I107 - Other				
I107005 - Cemetery Fees	0.00	832.00	-832.00	1,000.00
I107010 - Community Bus Hire	500.00	332.00	168.00	400.00
I107015 - Community Facilities Grants	0.00			
I107301 - Sale of land	2,470.81			
Total I107 - Other	2,970.81	1,164.00	1,806.81	1,400.00
Total I10 - COMMUNITY AMENITIES	13,890.81	12,084.00	1,806.81	12,320.00
I11 - RECREATION & CULTURE				
I111 - Public Halls and Civic Centres				
I111005 - Hall Hire	45.45	0.00	45.45	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
Total I111 - Public Halls and Civic Centres	8,062.49	8,000.00	62.49	8,000.00
I113 - Other Recreation				
I111015 - CSRFF funds-waterplay	10,000.00	0.00	10,000.00	0.00
I113011 - Old Railway Station Hire	1,706.36	1,332.00	374.36	1,600.00
I113015 - Paynes Find Complex Hire	45.45			
I113020 - Other Rec/Sport Reimb.	-1,000.00			
I113021 - Jockey club Judge Box contr	2,000.00	2,000.00	0.00	2,000.00
Total I113 - Other Recreation	12,751.81	3,332.00	9,419.81	3,600.00
I117 - Other Heritage				
I117005 - Sale of History Books	30.00	126.00	-96.00	150.00
I117010 - Chapel & Museum Fees	532.61	418.00	114.61	500.00
I117030 - Heritage Grant-Anglican Church	0.00	0.00	0.00	0.00
Total I117 - Other Heritage	562.61	544.00	18.61	650.00
Total I11 - RECREATION & CULTURE	21,376.91	11,876.00	9,500.91	12,250.00
I12 - TRANSPORT				
I121 - Roads & Streets				
I121005 - RRGF Grants 1	226,836.00	284,000.00	-57,164.00	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	609,610.00	0.00	609,610.00	304,692.00
I121026 - Flood Damage Recoups	2,260,377.59	2,009,304.00	251,073.59	2,417,968.00

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to April 30, 2012

	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
I121035 - Black Spot Funding	19,475.00	0.00	19,475.00	62,575.00
I121040 - Contrib to Road Const - Mining	83,000.00	20,000.00	63,000.00	83,000.00
I121045 - Contrib to Road Mtce - Mining	119,000.00	56,000.00	63,000.00	119,000.00
I121046 - Contrib Road Studies - Mining	5,000.00	5,000.00	0.00	5,000.00
I121060 - Profit on Sale of Assets	4,500.00	19,638.00	-15,138.00	9,166.00
I121130 - GLGF Regional Year 2-Part fund	0.00	0.00	0.00	0.00
I121131 - Insurance Rework	0.00	42,000.00	-42,000.00	42,000.00
Total I121 - Roads & Streets	3,423,024.59	2,531,168.00	891,856.59	3,422,627.00
I126 - Aerodrome				
I126110 - Regional aerodrome dev. scheme	98,942.00	98,943.00	-1.00	98,943.00
I126131 - Insurance Claim Rework Weather	0.00	25,000.00	-25,000.00	25,000.00
Total I126 - Aerodrome	98,942.00	123,943.00	-25,001.00	123,943.00
Total I12 - TRANSPORT	3,521,966.59	2,655,111.00	866,855.59	3,546,570.00
I13 - ECONOMIC SERVICES				
I131 - Rural Services				
I131110 - CLGF Year 2-Regional (part)	0.00	0.00	0.00	0.00
I131200 - Commissions on Police Licensing	484.40	418.00	66.40	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
Total I131 - Rural Services	484.40	2,418.00	-1,933.60	2,500.00
I132 - Tourism/Area Promotion				
I132004 - Emu Cup funding	0.00	0.00	0.00	2,500.00
I132005 - Caravan Park Revenues	17,471.14	10,000.00	7,471.14	25,000.00
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
Total I132 - Tourism/Area Promotion	49,881.14	10,000.00	39,881.14	78,150.00
I133 - Building Control				
I133005 - Building Permits	26,267.00	25,668.00	599.00	26,000.00
I133010 - BCITF Fees to be Remitted	0.00	100.00	-100.00	100.00
Total I133 - Building Control	26,267.00	25,768.00	499.00	26,100.00
I134 - Public Utility				
I134110 - MWRGS-Royalties for Regions	0.00	0.00	0.00	0.00
Total I134 - Public Utility	0.00	0.00	0.00	0.00
I136 - Fuel Station				
I136040 - Fuel Station Lease Income	9,436.06	0.00	9,436.06	5,250.00
Total I136 - Fuel Station	9,436.06	0.00	9,436.06	5,250.00

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	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
I138 - Other Economic Development				
I138110 - Mining Contribution (part)	21,600.00	21,600.00	0.00	21,600.00
Total I138 - Other Economic Development	21,600.00	21,600.00	0.00	21,600.00
Total I13 - ECONOMIC SERVICES	107,668.60	59,786.00	47,882.60	133,600.00
I14 - OTHER PROPERTY & SERVICES				
I141 - Private Works				
I141005 - Private Works Charges	18,928.46	16,668.00	2,260.46	20,000.00
Total I141 - Private Works	18,928.46	16,668.00	2,260.46	20,000.00
I143 - Public Works Overheads				
I143005 - Depot Sale of Water	0.00	0.00	0.00	0.00
I143010 - Reimbursements	21,804.88	25,000.00	-3,195.12	30,000.00
Total I143 - Public Works Overheads	21,804.88	25,000.00	-3,195.12	30,000.00
I144 - Plant Operation Costs				
I144010 - Charges - Sale of Scrap	0.00	0.00	0.00	0.00
I144020 - Reimbursements	26,601.22	33,332.00	-6,730.78	40,000.00
I144100 - Gain on Disposal of Assets	58,000.00			
Total I144 - Plant Operation Costs	84,601.22	33,332.00	51,269.22	40,000.00
I145 - Administration				
I145010 - Reimbursements	10,614.73	832.00	9,782.73	1,000.00
I145015 - Advertising Rebates	1,235.91	1,668.00	-432.09	2,000.00
I145020 - Admin Charges	329.93	418.00	-88.07	500.00
I145025 - Photocopies & Facsimiles	31.09	82.00	-50.91	100.00
I145030 - Profit on Sale of Assets	0.00			
I145046 - Commissions - Transport	65.83			
Total I145 - Administration	12,277.49	3,000.00	9,277.49	3,600.00
I148 - Unclassified Income				
I148003 - Other Income	0.00			
Total I148 - Unclassified Income	0.00			
Total I14 - OTHER PROPERTY & SERVICES	137,612.05	78,000.00	59,612.05	93,600.00
Total Income	6,575,914.36	6,166,789.00	409,125.36	7,154,636.00
Expense				
E03 - GENERAL PURPOSE FUNDING.				
E031 - Rates				
E031004 - Early Payment Incentive	1,000.00	1,000.00	0.00	1,000.00
E031005 - Title Searches	0.00	418.00	-418.00	500.00
E031010 - Valuation Expenses	2,237.90	2,500.00	-262.10	3,000.00

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	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
E031020 - Debt Collection Costs	5,164.64	4,168.00	996.64	5,000.00
E031021 - Refunds	5,577.68	2,500.00	3,077.68	3,000.00
E031030 - Other Expenses	1,126.47	250.00	876.47	300.00
E031035 - Rates write-off	0.00	832.00	-832.00	1,000.00
E031200 - Admin Allocation - Rates	82,924.37	82,503.00	421.37	97,983.00
Total E031 - Rates	98,031.06	94,171.00	3,860.06	111,783.00
E032 - Other				
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	135,211.95	171,079.00	-35,867.05	169,121.00
Total E032 - Other	135,211.95	171,629.00	-36,417.05	169,671.00
Total E03 - GENERAL PURPOSE FUNDING.	233,243.01	265,800.00	-32,556.99	281,454.00
E04 - GOVERNANCE.				
E041 - Membership				
E041005 - Members Subscriptions	6,107.91	4,780.00	1,327.91	5,737.00
E041010 - President's Allowance				
E041011 - Presidents allowance	5,756.67	5,440.00	316.67	6,530.00
E041012 - Deputy Presidents allowance	2,092.48	740.00	1,352.48	1,110.00
Total E041010 - President's Allowance	7,849.15	6,180.00	1,669.15	7,640.00
E041015 - Members Allowances	8,034.85	15,000.00	-6,965.15	18,000.00
E041020 - Members Travelling	19,208.00	12,500.00	6,708.00	15,000.00
E041022 - Member Communication Allowance	3,377.00			
E041030 - Conference Expenses	19,740.43	20,000.00	-259.57	20,000.00
E041035 - Training Expenses	3,049.28	12,060.00	-9,010.72	14,473.00
E041040 - Refreshments & Receptions	8,552.21	9,000.00	-447.79	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	2,500.00	-2,191.40	3,000.00
E041060 - Members Insurance	3,954.40	2,630.00	1,324.40	3,157.00
E041065 - Members Donations	260.00	1,668.00	-1,408.00	2,000.00
E041070 - Murchison Zone WALGA Exps	382.35	2,600.00	-2,217.65	2,600.00
E041075 - Members Expenses Other	3,392.69	1,000.00	2,392.69	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	20,000.00
E041200 - Admin Allocation - Members	154,993.00	166,148.00	-11,155.00	244,640.00
E041298 - Depn - Membership	1,294.76	1,598.00	-303.24	1,916.00
Total E041 - Membership	241,109.63	306,330.00	-65,220.37	405,663.00
Total E04 - GOVERNANCE.	241,109.63	306,330.00	-65,220.37	405,663.00
E05 - LAW ORDER & PUBLIC SAFETY.				
E051 - Fire Prevention				

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	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
E051005 - Fire Prevention Expenses	45,510.38	7,560.00	37,950.38	9,074.00
E051010 - Fire Vehicles Expenses	535.57	2,590.00	-2,054.43	3,110.00
E051015 - Fire Insurance	1,102.51	1,101.00	1.51	1,101.00
E051020 - Fire Shed Expenses	2,363.46	2,378.00	-14.54	2,500.00
E051110 - Fire breaks	372.03	2,126.00	-1,753.97	2,550.00
E051111 - Emergency Management	6,179.54	17,000.00	-10,820.46	17,500.00
E051150 - Bush Fire Expenses	213,127.85	100,000.00	113,127.85	100,000.00
E051200 - Admin Allocation - Fire Control	7,678.28	23,822.00	-16,143.72	28,290.00
E051298 - Depn - Fire Control	32,634.90	32,636.00	-1.10	39,162.00
Total E051 - Fire Prevention	309,504.52	189,213.00	120,291.52	203,287.00
E052 - Animal Control				
E052005 - Dog Control Expenses	266.00	2,500.00	-2,234.00	3,000.00
E052015 - Dog Range Expenses	12,996.70	14,582.00	-1,585.30	17,500.00
E052200 - Admin Allocation - Animal Contr	20,831.01	23,822.00	-2,990.99	28,290.00
E052298 - Depn. Animal Control	155.44	157.00	-1.56	187.00
Total E052 - Animal Control	34,249.15	41,061.00	-6,811.85	48,977.00
E053 - Other Law, Order Public Safety				
E053005 - Community Safety Grant Expenses	0.00	2,000.00	-2,000.00	2,000.00
Total E053 - Other Law, Order Public Safety	0.00	2,000.00	-2,000.00	2,000.00
Total E05 - LAW ORDER & PUBLIC SAFETY.	343,753.67	232,274.00	111,479.67	254,264.00
E06 - EDUCATION & WELFARE.				
E061 - Other Education				
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
Total E061 - Other Education	161.60	5,200.00	-5,038.40	5,200.00
Total E06 - EDUCATION & WELFARE.	161.60	5,200.00	-5,038.40	5,200.00
E07 - HEALTH.				
E074 - Admin. & Inspections				
E074006 - EHO Consulting	13,743.46	11,668.00	2,075.46	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	8,666.91	9,912.00	-1,245.09	11,770.00
E074298 - Depn. - Health Admin. & Inspect	569.53	570.00	-0.47	683.00
E074300 - Yalgoo Group Zero Waste Expense	0.00	0.00	0.00	0.00
Total E074 - Admin. & Inspections	22,979.90	22,650.00	329.90	26,953.00
E075 - Preventative Services				
E075005 - Mosquito Control	0.00	4,168.00	-4,168.00	5,000.00

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	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
E075298 - Depn - Prev Services	109.60	280.00	-170.40	334.00
Total E075 - Preventative Services	109.60	4,448.00	-4,338.40	5,334.00
E077 - Other Health				
E077005 - Health Centre Maintenance	9,309.35	18,332.00	-9,022.65	22,000.00
E077010 - Analytical Expenses	378.55	332.00	46.55	400.00
E077015 - Ambulance Services	852.32	1,668.00	-815.68	2,000.00
E077020 - RFDS Paynes Find	0.00	218.00	-218.00	260.00
E077025 - Dental Services	0.00	418.00	-418.00	500.00
E077100 - Other Health Admin Allocation	3,725.16	4,261.00	-535.84	5,059.00
E077298 - Depn - Other Health	16,224.83	16,226.00	-1.17	19,470.00
Total E077 - Other Health	30,490.21	41,455.00	-10,964.79	49,689.00
Total E07 - HEALTH.	53,579.71	68,553.00	-14,973.29	81,976.00
E09 - HOUSING.				
E091 - Staff Housing				
E091005 - Staff Housing Expenses	154,857.44	107,018.00	47,839.44	150,000.00
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	6,157.68	7,043.00	-885.32	8,363.00
E091298 - Depreciation - Staff Housing	15,093.45	14,750.00	343.45	17,701.00
Total E091 - Staff Housing	189,851.71	128,811.00	61,040.71	203,027.00
E092 - Other Housing				
E092105 - 18C Shamrock St expenses	329.69	393.00	-63.31	473.00
E092110 - 18D Shamrock St expenses	152.75	5,229.00	-5,076.25	6,273.00
E092298 - Depn - Other Housing	35,840.12	35,510.00	330.12	42,610.00
Total E092 - Other Housing	36,322.56	41,132.00	-4,809.44	49,356.00
Total E09 - HOUSING.	226,174.27	169,943.00	56,231.27	252,383.00
E10 - COMMUNITY AMENITIES.				
E101 - Sanitation Other				
E101005 - Household Refuse Collection	14,617.99	14,948.00	-330.01	17,936.00
E101010 - Refuse Site Mainten - Yalgoo	18,780.39	26,668.00	-7,887.61	30,000.00
E101015 - Refuse Site Mainten - Paynes F	0.00	8,332.00	-8,332.00	10,000.00
E101020 - Commercial Refuse Collection	7,647.96	3,682.00	3,965.96	4,420.00
E101025 - Replacement bins	765.00	832.00	-67.00	1,000.00
E101200 - Admin Allocation - Sanitation	8,286.95	9,476.00	-1,189.05	11,254.00
E101201 - Waste Management Expend	0.00	18,332.00	-18,332.00	20,000.00
Total E101 - Sanitation Other	50,098.29	82,270.00	-32,171.71	94,610.00
E102 - Protection of Environment				
E102005 - Removal Abandoned Vehicles	0.00	1,082.00	-1,082.00	1,300.00

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Total E102 - Protection of Environment	0.00	1,082.00	-1,082.00	1,300.00
E106 - T.P. & Regional Devel				
E106005 - TP Scheme Expenses	3,008.52	7,000.00	-3,991.48	7,000.00
E106200 - Admin Allocation - Town Plannin	5,777.71	6,607.00	-829.29	7,847.00
Total E106 - T.P. & Regional Devel	8,786.23	13,607.00	-4,820.77	14,847.00
E107 - Other				
E107005 - Cemetery Expenses	12,101.95	4,168.00	7,933.95	5,000.00
E107010 - Public Conveniences	27,418.72	37,500.00	-10,081.28	45,000.00
E107015 - Community Bus Expenses	3,347.71	2,082.00	1,265.71	2,500.00
E107021 - Vacant Land Development/Mtce	1,425.78	5,000.00	-3,574.22	5,000.00
E107025 - Interest Expenditure - Loan 54	4,071.66	5,046.00	-974.34	6,054.00
E107200 - Admin Allocation - Other Commun	5,929.71	6,783.00	-853.29	8,053.00
E107298 - Depn - Other Community Services	15,535.34	15,703.00	-167.66	18,845.00
Total E107 - Other	69,830.87	76,282.00	-6,451.13	90,452.00
Total E10 - COMMUNITY AMENITIES.	128,715.39	173,241.00	-44,525.61	201,209.00
E11 - RECREATION & CULTURE.				
E111 - Public Halls & Civic Centres				
E111005 - Yalgoo Hall Expenses	23,733.95	17,810.00	5,923.95	21,372.00
E111200 - Admin Allocation - Public Halls	24,936.14	28,514.00	-3,577.86	33,866.00
E111201 - Yalgoo Community Hub CYC Expens	5,101.05	6,668.00	-1,566.95	8,000.00
E111298 - Depn - Public Halls	9,774.68	9,640.00	134.68	11,568.00
Total E111 - Public Halls & Civic Centres	63,545.82	62,632.00	913.82	74,806.00
E113 - Other Recreation				
E113002 - Community Park Gibbon St	22,967.89	24,668.00	-1,700.11	28,000.00
E113004 - Shamrock St Park	11,657.35	6,668.00	4,989.35	8,000.00
E113010 - Old Railway Station grounds	42,967.23	29,997.00	12,970.23	35,995.00
E113015 - Old Railway Station building	35,620.30	36,965.00	-1,344.70	40,000.00
E113020 - Paynes Find Complex Expenses	47,676.13	55,000.00	-7,323.87	60,000.00
E113025 - Tennis Courts	3,030.32	390.00	2,640.32	466.00
E113030 - Yalgoo Golf Course	545.45	1,668.00	-1,122.55	2,000.00
E113060 - Minor Equipment	5,788.09	5,000.00	788.09	6,000.00
E113070 - Payne's Find Development projec	0.00	4,168.00	-4,168.00	5,000.00
E113090 - Water Park Mtce	14,083.64	15,000.00	-916.36	18,000.00
E113200 - Admin Allocation - Other Recrea	30,181.89	34,514.00	-4,332.11	40,990.00
E113298 - Depn - Other Recreation	52,010.03	51,587.00	423.03	61,903.00
Total E113 - Other Recreation	266,528.32	265,625.00	903.32	306,354.00
E114 - TV & Radio Broadcasting				
E114005 - Rebroadcasting Licences	3,278.08	5,000.00	-1,721.92	6,000.00
E114006 - Rebroadcasting Mats/Contr	2,394.16	832.00	1,562.16	1,000.00
E114010 - Rebroadcasting Equip Mtce	117.26	3,332.00	-3,214.74	4,000.00

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E114011 - Digital TV Initiative	0.00	16,668.00	-16,668.00	20,000.00
Total E114 - TV & Radio Broadcasting	5,789.50	25,832.00	-20,042.50	31,000.00
E115 - Library				
E115010 - Freight & Post (Books)	676.74	832.00	-155.26	1,000.00
E115015 - Library Other Expenses	651.42	2,500.00	-1,848.58	3,000.00
E115200 - Admin Allocation - Libraries	29,877.92	34,167.00	-4,289.08	40,577.00
E115298 - Depn - Library	760.11	280.00	480.11	334.00
Total E115 - Library	31,966.19	37,779.00	-5,812.81	44,911.00
E116 - Other Culture				
E116105 - Municipal heritage Inventory	0.00	0.00	0.00	0.00
E116110 - Celebration	13,569.87	20,000.00	-6,430.13	20,000.00
E116200 - Admin Allocated Other Culture	7,602.30	8,693.00	-1,090.70	10,325.00
Total E116 - Other Culture	21,172.17	28,693.00	-7,520.83	30,325.00
E117 - Other Heritage				
E117005 - Museum/Gaol Expenses	3,979.07	5,418.00	-1,438.93	6,500.00
E117010 - Chapel Expenses	1,630.88	3,332.00	-1,701.12	4,000.00
E117110 - Old Anglican Church	1,825.42	5,407.00	-3,581.58	6,487.00
E117120 - Anglican Church Conserv. Plan	0.00	0.00	0.00	0.00
E117200 - Admin Alloc - Other Heritage	10,491.51	11,998.00	-1,506.49	14,248.00
E117298 - Depn Other Heritage	20,395.82	20,910.00	-514.18	25,093.00
Total E117 - Other Heritage	38,322.70	47,065.00	-8,742.30	56,328.00
Total E11 - RECREATION & CULTURE.	427,324.70	467,626.00	-40,301.30	543,724.00
E12 - TRANSPORT.				
E122 - Road Maintenance				
E122005 - Town St Maintenance	58,683.96	78,332.00	-19,648.04	94,000.00
E122010 - Footpaths/Crossover Mtce	495.28	1,832.00	-1,336.72	2,200.00
E122011 - Lighting of Streets	6,881.78	5,750.00	1,131.78	6,900.00
E122013 - Street Trees & Watering	6,409.74	14,332.00	-7,922.26	17,200.00
E122014 - Loss on Disposal of Assets	13,483.58	31,550.00	-18,066.42	32,876.00
E122025 - Road Mtce Other Works				
E025.10 - Sign Reps/Replace	10,629.41	16,668.00	-6,038.59	20,000.00
E025.11 - Street Sweeping	219.67	418.00	-198.33	500.00
E025.13 - Veg/Weed Control	-72.36	1,000.00	-1,072.36	1,200.00
Total E122025 - Road Mtce Other Works	10,776.72	18,086.00	-7,309.28	21,700.00
E122030 - Road Inspection After Rain	1,412.70			
E122050 - Engineering	49,709.14	30,000.00	19,709.14	32,000.00
E122054 - Cement Products	13,997.15			
E122055 - Rural Road Maintenance	597,638.30	505,668.00	91,970.30	606,800.00
E122056 - Roman Expenses	15,084.79	9,168.00	5,916.79	10,000.00
E122060 - Depot Maintenance	53,390.36	51,668.00	1,722.36	60,000.00

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Income Statement by Program

July 1, 2011 through to April 30, 2012

	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
E122090 - Rework - Inclement Weather	41,764.59	42,000.00	-235.41	42,000.00
E122091 - Office Maintenance	0.00	5,000.00	-5,000.00	5,000.00
E122298 - Depreciation - Transport Other	575,220.73	598,320.00	-23,099.27	717,983.00
E122300 - Flood Damage				
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	1,705,892.87			
E122300 - Flood Damage - Other	0.00	1,913,964.00	-1,913,964.00	2,063,916.00
Total E122300 - Flood Damage	1,923,244.07	1,913,964.00	9,280.07	2,063,916.00
Total E122 - Road Maintenance	3,368,192.89	3,305,670.00	62,522.89	3,712,575.00
E126 - Aerodrome				
E126005 - Yalgoo Airstrip	4,748.16	5,000.00	-251.84	6,000.00
E126010 - Paynes Find Airstrips	9,884.37	6,668.00	3,216.37	8,000.00
E126015 - Emergency Airstrips	405.84	3,332.00	-2,926.16	4,000.00
E126090 - Rework - Inclement Weather	24,484.62	25,000.00	-515.38	25,000.00
E126200 - Admin Allocation - Aerodromes	3,573.17	4,085.00	-511.83	4,853.00
E126298 - Depn - Aerodromes	2,772.41	2,120.00	652.41	2,543.00
Total E126 - Aerodrome	45,868.57	46,205.00	-336.43	50,396.00
Total E12 - TRANSPORT.	3,414,061.46	3,351,875.00	62,186.46	3,762,971.00
E13 - ECONOMIC SERVICES.				
E131 - Rural Services				
E131010 - Vermin Control - MRVC	10,860.35	11,000.00	-139.65	11,000.00
E131200 - Admin Allocated	16,573.19	18,952.00	-2,378.81	22,508.00
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	315.15	316.00	-0.85	378.00
Total E131 - Rural Services	27,748.69	32,268.00	-4,519.31	35,886.00
E132 - Tourism/Area Promotion				
E132005 - Caravan Park Expenditure	103,890.47	107,500.00	-3,609.53	121,000.00
E132007 - Tourism Promotion	14,314.74	33,332.00	-19,017.26	40,000.00
E132008 - Tourism Signage	4,807.01	4,168.00	639.01	5,000.00
E132009 - Town Entry Statements (Mtce)	2,852.95	1,668.00	1,184.95	2,000.00
E132010 - Website Development Expenses	0.00	1,000.00	-1,000.00	1,200.00
E132015 - Insurance	0.00	560.00	-560.00	673.00
E132019 - HCP Vehicle YA800	2,568.94	3,332.00	-763.06	4,000.00
E132020 - HCP Office Maintenance	45.00	0.00	45.00	0.00
E132021 - HCP Office Materials & Contract	1,105.50	832.00	273.50	1,000.00
E132022 - HCP Office Equipment	467.63	418.00	49.63	500.00
E132025 - Centrecare support	36,750.00	43,668.00	-6,918.00	52,400.00
E132026 - Emu Cup event	0.00	4,168.00	-4,168.00	5,000.00

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to April 30, 2012

	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
E132200 - Admin Allocated - Tourism	19,918.43	22,777.00	-2,858.57	27,051.00
E132298 - Depn - Tourism	18,688.37	19,427.00	-738.63	23,311.00
Total E132 - Tourism/Area Promotion	205,409.04	242,850.00	-37,440.96	283,135.00
E133 - Building Control				
E133005 - Building Control Expenses	0.00	250.00	-250.00	300.00
E133010 - EHO Consulting Costs	6,098.64	11,668.00	-5,569.36	14,000.00
E133200 - Admin Allocated Building Contro	5,321.78	6,087.00	-765.22	7,227.00
Total E133 - Building Control	11,420.42	18,005.00	-6,584.58	21,527.00
E134 - Public Utility				
E134005 - P/Find Water Supply Expenses	0.00	418.00	-418.00	500.00
E134300 - Yalgoo Street Lights	0.00			
Total E134 - Public Utility	0.00	418.00	-418.00	500.00
E136 - Fuel Station				
E136015 - Licences/Permits	638.00	418.00	220.00	500.00
E136030 - Other Expenses	1,474.43	5,832.00	-4,357.57	7,000.00
E136298 - Depn Fuel Station	7,778.51	9,616.00	-1,837.49	11,538.00
Total E136 - Fuel Station	9,890.94	15,866.00	-5,975.06	19,038.00
E138 - Other Economic Development				
E138110 - Economic Development Contract	0.00	80,000.00	-80,000.00	100,000.00
E138120 - Economic Development Initiative	0.00	30,800.00	-30,800.00	61,600.00
Total E138 - Other Economic Development	0.00	110,800.00	-110,800.00	161,600.00
Total E13 - ECONOMIC SERVICES.	254,469.09	420,207.00	-165,737.91	521,686.00
E14 - OTHER PROPERTY & SERVICES.				
E141 - Private Works				
E141005 - Private Works Expenses	18,370.14	16,668.00	1,702.14	20,000.00
Total E141 - Private Works	18,370.14	16,668.00	1,702.14	20,000.00
E143 - Works Overheads				
E143005 - Engineering Supervision Costs	119,702.42	133,965.00	-14,262.58	159,775.00
E143010 - Sick Leave	13,326.03	20,952.00	-7,625.97	25,144.00
E143011 - Light Duties/Rehab	35,055.45	37,000.00	-1,944.55	37,000.00
E143015 - Annual Leave	42,979.32	41,908.00	1,071.32	50,288.00
E143020 - Public Holidays	19,144.07	20,952.00	-1,807.93	25,144.00
E143030 - Accrued Leave Expenses	0.00	0.00	0.00	0.00
E143035 - Superannuation	43,954.75	45,281.00	-1,326.25	29,135.00
E143039 - ETP	5,063.40	5,000.00	63.40	5,000.00
E143040 - Wages Allowances	15,333.72	72,676.00	-57,342.28	75,000.00
E143041 - Backpay	20,212.45	22,000.00	-1,787.55	22,000.00
E143042 - Stand down time/wet weather	0.00	0.00	0.00	0.00
E143050 - Staff Training	30,077.63	34,392.00	-4,314.37	41,272.00

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to April 30, 2012

	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
E143055 - Protective Clothing	4,811.73	5,000.00	-188.27	6,000.00
E143060 - Travel & Accommodation	22,193.73	4,168.00	18,025.73	5,000.00
E143065 - Depot Mtce Expenses	7,483.61			
E143075 - Foreman's Vehicle Expenses	7,485.27	10,000.00	-2,514.73	12,000.00
E143078 - OH & S	3,386.37	8,332.00	-4,945.63	10,000.00
E143085 - Tools Replaced	1,666.44	832.00	834.44	1,000.00
E143095 - Traffic Management Signs	0.00	5,832.00	-5,832.00	7,000.00
E143100 - Insurance on Works	8,118.79	11,080.00	-2,961.21	13,297.00
E143101 - Satellite phones	2,983.27	2,500.00	483.27	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	2,082.00	-2,082.00	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	155,926.61	178,311.00	-22,384.39	211,763.00
E143299 - LESS PWOH ALLOCATED-PROJECTS	-449,739.58	-652,054.00	202,314.42	-782,218.00
Total E143 - Works Overheads	133,593.75	51,109.00	82,484.75	0.00
E144 - Plant Cost Overheads				
E144005 - Fuel & Oil	67,104.49	135,000.00	-67,895.51	165,000.00
E144010 - Tyres & Tubes	42,105.75	35,832.00	6,273.75	40,000.00
E144015 - Parts & Repairs	242,755.62	158,332.00	84,423.62	190,000.00
E144020 - Repair Wages	9,691.13	25,000.00	-15,308.87	30,000.00
E144025 - Insurance (Reg/Ins)	63,304.99	52,753.00	10,551.99	63,305.00
E144035 - Other POC Expenses	610.39			
E144040 - Blades & Tynes	3,027.16	12,500.00	-9,472.84	15,000.00
E144045 - Licensing (Reg/Ins)	819.98	0.00	819.98	0.00
E144050 - Survey and Microcom Equipment	7,507.54	2,082.00	5,425.54	2,500.00
E144052 - Workshop consumables	29,434.96	16,668.00	12,766.96	20,000.00
E144053 - Replacement tools	1,271.22	5,000.00	-3,728.78	6,000.00
E144200 - Admin Alloc - POC	15,662.72	17,910.00	-2,247.28	21,270.00
E144298 - Plant Depreciation	139,935.99	145,032.00	-5,096.01	174,040.00
E144299 - LESS POC ALLOCATED-PROJECTS	-535,495.02	-606,117.00	70,621.98	-727,115.00
Total E144 - Plant Cost Overheads	87,736.92	-8.00	87,744.92	0.00
E145 - Administration				
E145005 - Salaries & Wages	307,598.53	377,601.00	-70,002.47	408,551.00
E145008 - Backpay	7,216.10	7,000.00	216.10	7,000.00
E145010 - Superannuation	45,975.94	42,653.00	3,322.94	45,195.00
E145015 - Staff Amenities	2,944.70	1,668.00	1,276.70	2,000.00
E145020 - Staff Uniforms	568.45	6,668.00	-6,099.55	8,000.00
E145025 - Recruitment Expenses	15,021.42	15,000.00	21.42	18,000.00
E145026 - Admin Relocation Expenses	2,437.96	12,500.00	-10,062.04	15,000.00
E145027 - Drug and alcohol testing	0.00	540.00	-540.00	650.00
E145030 - Staff Training	16,232.32	23,332.00	-7,099.68	28,000.00
E145035 - Advertising	3,709.69	12,500.00	-8,790.31	15,000.00
E145040 - Postage and Freight	1,942.30	1,000.00	942.30	1,200.00

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to April 30, 2012

	Jul '11 - Apr 12	YTD Budget	YTD \$ Over Budget	Annual Amended Budget
E145045 - Printing & Stationery	8,142.62	12,500.00	-4,357.38	15,000.00
E145050 - Subscriptions	3,671.91	9,168.00	-5,496.09	11,000.00
E145055 - Computer Mtce/Support	16,481.83	18,332.00	-1,850.17	22,000.00
E145060 - Office Equip Mtce	6,769.17	11,000.00	-4,230.83	13,200.00
E145065 - Travel & Accommodation	2,284.93	6,668.00	-4,383.07	8,000.00
E145070 - Conference Expenses	4,688.40	5,418.00	-729.60	6,500.00
E145075 - Vehicle Expenses- YA 0	5,956.16	6,250.00	-293.84	7,500.00
E145076 - Admin VRE (FBT)	12,800.00	21,332.00	-8,532.00	25,600.00
E145080 - Audit Fees	15,654.17	16,000.00	-345.83	16,000.00
E145085 - Consultancy	24,675.37	37,500.00	-12,824.63	45,000.00
E145086 - Accounting Service	109,415.91	147,500.00	-38,084.09	160,000.00
E145090 - Legal Expenses	1,522.20	6,668.00	-5,145.80	8,000.00
E145095 - Administration Building Mtce	17,848.47	24,168.00	-6,319.53	29,000.00
E145096 - Human Resource Management	5,500.00	8,332.00	-2,832.00	10,000.00
E145097 - OH & S Admin	2,062.50	4,168.00	-2,105.50	5,000.00
E145105 - Electricity	8,314.54	7,500.00	814.54	9,000.00
E145110 - Telephone-Internet	20,258.20	15,000.00	5,258.20	18,000.00
E145115 - Insurance	33,233.01	30,000.00	3,233.01	30,000.00
E145120 - Bank Charges	4,459.21	2,668.00	1,791.21	3,200.00
E145125 - Loss on Sale of Assets	16,744.30	0.00	16,744.30	0.00
E145130 - Expenses Other	3,722.26	1,668.00	2,054.26	2,000.00
E145140 - Cash Rounding Account	-0.01	0.00	-0.01	0.00
E145145 - Water	2,145.15	418.00	1,727.15	500.00
E145146 - Admin Vehicle	2,179.79	2,918.00	-738.21	3,500.00
E145298 - Depn - Administration General	28,070.89	29,910.00	-1,839.11	35,890.00
E145300 - LESS ADMIN ALLOCATED-PROGRAMS	-760,248.39	-869,378.00	109,129.61	-1,032,486.00
Total E145 - Administration	0.00	56,170.00	-56,170.00	0.00
E146 - Salaries Control				
E146010 - Gross Total Salaries and Wages	797,644.16	960,720.00	-163,075.84	1,152,863.00
E146020 - Reimb.- Workers Comp.	2,641.77	0.00	2,641.77	0.00
E146200 - LESS SALS/WAGES ALLOCATED	-793,785.19	-960,720.00	166,934.81	-1,152,863.00
Total E146 - Salaries Control	6,500.74	0.00	6,500.74	0.00
E147 - Unclassified Items				
E147110 - Pay super on overtime 2003-08	0.00	145,032.00	-145,032.00	174,040.00
E147900 - Suspense	0.00	-145,032.00	145,032.00	-174,040.00
Total E147 - Unclassified Items	0.00	0.00	0.00	0.00
Total E14 - OTHER PROPERTY & SERVICES.	246,201.55	123,939.00	122,262.55	20,000.00
Total Expense	5,568,794.08	5,584,988.00	-16,193.92	6,330,530.00
Net Income	1,007,120.28	581,801.00	425,319.28	824,106.00

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16/05/12

Accrual Basis

Shire of Yalgoo

Trial Balance

As of April 30, 2012
APR 30, 12

	Debit	Credit
A01101 - Unrestricted Municipal Bank	129,178.75	
A01102 - Unrestricted Short Term Investm	42,020.62	
A011110 - Housing Maintenance Reserve	37,192.41	
A011111 - General Road Reserve	100,113.58	
A011112 - Superannuation Back-pay Reserve	72,943.15	
A011113 - Office Equipment Reserve Accoun	20,848.27	
A01112 - LSL Reserve Account	87,994.46	
A01113 - Yalgoo Ninghan Road Reserve	164,829.92	
A01114 - Plant Reserve Account	212,471.69	
A01115 - Building Reserve	530,852.94	
A01116 - Sport Complex Reserve	78,841.09	
A01117 - Community Amenities Maint Res	188,265.23	
A01118 - HCP Reserve Account	52,202.57	
A01119 - Yalgoo Morawa Road Reserve	85,930.42	
A01120 - ACCOUNTS RECEIVABLE	725,011.56	
A01122 - Provision for Doubtful Debts		3,596.60
A011072 - Cash Advance	521.80	
A01121 - Other Receivables	90.91	
A01193 - Stock YA 1588	1,965.63	
A01194 - Stock YA 1587	7,158.74	
A01196 - Starcash Card - \$25	568.17	
A01197 - Transfer tank 2	462.90	
A01199 - Starcash Card - \$50	1,136.38	
A01512 - At Cost	115,236.56	
A01521 - Accum.Depn - Buildings		1,428,477.38
A01522 - At Cost	6,383,717.54	
C120200 - 48 Gibbons St 11-12	435,831.31	
C120201 - 74 Weekes Street 11-12	1,452.00	
C120203 - 16 Shamrock St (Refurb) 11-12	6,810.00	
C120205 - Yalgoo Hall (RLCIP & CLGF)11-12	112,864.55	
C120207 - Caravan Park Office/Residence	7,491.02	
C120208 - Replace Workshop Depot	1,730.28	
C120211 - PF Fire Appliance Bay Facility	11,007.25	
C120212 - Yalgoo Fire Shed Apron	4,988.00	
A01531 - Accumulated Depn - Infra		19,641,944.99
A01533 - At Cost	33,609,227.11	
C120400 - YA-NI Repair & Seal 11-12	450,196.23	
C120401 - Black Spot Sandstone 11-12	30,905.01	
C120402 - Blackspot Maranalgo 11-12	40,998.25	
C120403 - Blackspot YA-NI (Carryover)	20,812.00	
C120404 - YA - MO Reform up to 30kms	175,599.72	
A01541 - Accumulated Depn - F&E		375,650.06
A01542 - At Cost	419,103.14	
C120300 - Tank Paynes Find Community Cent	1,777.32	
C120301 - Yalgoo Library Shelves & Furn	4,820.24	
C120302 - Laptop Computers	1,170.45	
C120303 - Coffee Machine	1,616.36	
C120304 - Caravan Park House F & E	1,245.45	

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16/05/12

Accrual Basis

Shire of Yalgoo

Trial Balance

As of April 30, 2012
APR 30, 12

	Debit	Credit
A01551 - Accumulated Depn. - Inf Other		43,926.01
A01552 - At Cost	1,248,347.34	
C120103 - Water Wise Reticulation Project	2,565.55	
C120104 - Cemetery Gazebo, Niche Wall etc	3,531.09	
C120107 - Yalgoo Race Course Fencing	1,327.41	
C120109 - Refurbish Park & Garden Depot	936.50	
C120110 - Yalgoo RADS (carryover)	17,700.00	
C120111 - PF RADS (Carryover)	18,237.00	
C120113 - Paynes Find BeautificationOS003	4,434.10	
C120114 - Yalgoo Lookout	7,250.25	
C120115 - Caravan Park Redevelopment	349.98	
C120116 - Admin Building Garden Refurb.	345.11	
C120190 - Caravan Park - Electrical	32,553.44	
C120191 - Water Play Park	516.45	
A01561 - Accumulated Depn - P&E		2,558,714.40
A01562 - At Cost	4,196,107.65	
C120500 - GPS/RAMM Camera Equip	3,785.00	
C120501 - Concrete Truck & Batching	66,403.71	
C120502 - Universal Loader (Bobcat)	57,350.00	
C120503 - Flat Drum Roller	165,000.00	
C120504 - Garden Tractor	25,230.00	
C120506 - Works Ute	37,183.26	
C120507 - Foremans Ute (x 2)	39,690.54	
C120509 - Sundry Small Plant	9,139.80	
C120510 - Satellite Phones x 5	10,671.79	
C120512 - Aircon Server/Storeroom	1,363.63	
A01571 - Accumulated Depn - Tools		4,573.70
A01572 - At Cost	6,250.41	
L01215 - SUNDRY CREDITORS		404,867.51
2200 - Tax Payable	48,956.56	
L01225 - Annual Leave		72,864.20
L01226 - LSL Liability Current		47,371.01
L01221 - Borrowings - Current		11,742.56
L01258 - FESA Liability		1,204.50
L01260 - Public Fuel purchase	24.05	
2100 - Payroll Reimbursments-HCP		14.07
L01237 - Super		14,271.60
L0131 - Social Club		150.00
L0133 - Rent MURAC		540.00
L01334 - WA Councils Union.		116.40
L0137 - PAYG Tax Payable		34,184.47
L01255 - BRB Levy Liability	5.50	
L0141 - MLV, MDLs etc Payments	152.95	
L0142 - Trust Bonds		1,050.00
L01230 - Provision - Employee LSL		24,807.29
L01710 - Loan Liability		488,601.77
3000 - Opening Bal Equity		16,191,229.90
3900 - *Retained Earnings		5,243,001.51

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16/05/12

Accrual Basis

Shire of Yalgoo

Trial Balance

As of April 30, 2012
Apr 30, 12

	<u>Debit</u>	<u>Credit</u>
L01901 - Revaluation Reserve		1,152,104.11
L01903 - Office Equipment Reserve		20,848.27
L01905 - Long Service Leave Reserve		87,994.46
L01907 - Plant Reserve		212,471.69
L01909 - Yal/Ningham Road Reserve		164,829.92
L01910 - Building Reserve		530,852.94
L01912 - Comm Amenities Maint Reserve		188,265.23
L01913 - Sport Complex Reserve Resrve		78,841.09
L01914 - HCP Reserve		52,202.57
L01915 - Yalgoo Morawa Road Reserve		85,930.42
L01916 - House Maintenance Reserve		37,192.41
L01917 - General Road Equity		100,113.58
L01918 - Superannuation Back-Pay Reserve		72,943.15
I031005 - GRV - Townsites Improved		19,264.81
I031020 - UV - Pastoral Rates		53,763.81
I031025 - UV - Mining Leases		1,081,906.22
I031030 - UV - Prospecting		139,701.29
I031035 - UV - Exploration	139.31	
I031040 - GRV - Minimum (Improved)		480.00
I031045 - GRV - Minimum (Vacant)		6,660.00
I031050 - UV - Minimum (General Purpose)		240.00
I031055 - UV - Minimum (Pastoral)		480.00
I031060 - UV - Minimum (Mining)		9,120.00
I031065 - UV - Minimum (Prospecting)	117.49	
I031070 - UV - Minimum (Exploration)		21,342.74
I031075 - GRV Interim Rates	5,828.56	
I031085 - UV - Interim (Mining)		7,816.41
I031086 - UV Interim (Exploration)		5,880.06
I031110 - Legal Expenses Recovered		3,358.60
I031120 - Non Payment Penalty		5,469.52
I031121 - FESA Interest		2.38
I031130 - Account Enquiries		112.73
I031140 - Cost of Instalment Option		6,743.82
I032010 - Grants Commissoon		720,798.15
I032015 - Country Local Gov Funding		3,894.27
I032020 - Local Road Grants		319,314.62
I032030 - Interest on Invest - Muni		10,021.73
I032040 - Interest on Invest - Reserves		46,214.36
I032045 - Interest on Invest-Other Funds		729.51
I041010 - Reimbursements - Members		398.61
I051005 - Bush Fire Brig. Capital Grants		15,995.25
I051010 - Fire Service Grants		14,970.00
I051015 - FESA Admin Commission		2,870.00
I051016 - Emergency Management Income		7,500.00
I051020 - Fire costs reimbursement		210,328.61
I052130 - Dog Registrations		394.10
I053010 - RoadWise LG Road Safety Grant		5,000.00
I077035 - WACHS contrib build Hlth Centre		50,000.00

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Accrual Basis

Shire of Yalgoo

Trial Balance

As of April 30, 2012
APR 30, 12

	Debit	Credit
I091005 - Staff Housing Rental		8,713.16
I101005 - Household Refuse Remov. Charges		7,980.00
I101010 - Commercial Refuse Remov Charges		2,940.00
I107010 - Community Bus Hire		500.00
I107301 - Sale of land		2,470.81
I111005 - Hall Hire		45.45
I111021 - Yalgoo Community Hub CYC Income		8,017.04
I111015 - CSRFF funds-waterplay		10,000.00
I113011 - Old Railway Station Hire		1,706.36
I113015 - Paynes Find Complex Hire		45.45
I113020 - Other Rec/Sport Reimb.	1,000.00	
I113021 - Jockey club Judge Box contr		2,000.00
I117005 - Sale of History Books		30.00
I117010 - Chapel & Museum Fees		532.61
I121005 - RRGP Grants 1		226,836.00
I121015 - MRWA Direct Grants		95,226.00
I121020 - Roads to Recovery Grants		609,610.00
I121026 - Flood Damage Recoups		2,260,377.59
I121035 - Black Spot Funding		19,475.00
I121040 - Contrib to Road Const - Mining		83,000.00
I121045 - Contrib to Road Mtce - Mining		119,000.00
I121046 - Contrib Road Studies - Mining		5,000.00
I121060 - Profit on Sale of Assets		4,500.00
I126110 - Regional aerodrome dev. scheme		98,942.00
I131200 - Commissions on Police Licensing		484.40
I132005 - Caravan Park Revenues		17,471.14
I132027 - Healthy Community Mining Co Con		32,400.00
I132036 - Tourist Sales		10.00
I133005 - Building Permits		26,267.00
I136040 - Fuel Station Lease Income		9,436.06
I138110 - Mining Contribution (part)		21,600.00
I141005 - Private Works Charges		18,928.46
I143010 - Reimbursements		21,804.88
I144020 - Reimbursements		26,601.22
I144100 - Gain on Disposal of Assets		58,000.00
I145010 - Reimbursements		10,614.73
I145015 - Advertising Rebates		1,235.91
I145020 - Admin Charges		329.93
I145025 - Photocopies & Facsimiles		31.09
I145046 - Commissions - Transport		65.83
E031004 - Early Payment Incentive	1,000.00	
E031010 - Valuation Expenses	2,237.90	
E031020 - Debt Collection Costs	5,164.64	
E031021 - Refunds	5,577.68	
E031030 - Other Expenses	1,126.47	
E031200 - Admin Allocation - Rates	82,924.37	
E032200 - Admin Allocation - Other GPF	135,211.95	
E041005 - Members Subscriptions	6,107.91	

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Accrual Basis

Shire of Yalgoo

Trial Balance

As of April 30, 2012
APR 30, 12

	<u>Debit</u>	<u>Credit</u>
E041011 · Presidents allowance	5,756.67	
E041012 · Deputy Presidents allowance	2,092.48	
E041015 · Members Allowances	8,034.85	
E041020 · Members Travelling	19,208.00	
E041022 · Member Communication Allowance	3,377.00	
E041030 · Conference Expenses	19,740.43	
E041035 · Training Expenses	3,049.28	
E041040 · Refreshments & Receptions	8,552.21	
E041050 · Election Expenses	605.00	
E041055 · Council Chambers Maintenance	308.60	
E041060 · Members Insurance	3,954.40	
E041065 · Members Donations	260.00	
E041070 · Murchison Zone WALGA Exps	382.35	
E041075 · Members Expenses Other	3,392.69	
E041200 · Admin Allocation - Members	154,993.00	
E041298 · Depn - Membership	1,294.76	
E051005 · Fire Prevention Expenses	45,510.38	
E051010 · Fire Vehicles Expenses	535.57	
E051015 · Fire Insurance	1,102.51	
E051020 · Fire Shed Expenses	2,363.46	
E051110 · Fire breaks	372.03	
E051111 · Emergency Management	6,179.54	
E051150 · Bush Fire Expenses	213,127.85	
E051200 · Admin Allocation - Fire Control	7,678.28	
E051298 · Depn - Fire Control	32,634.90	
E052005 · Dog Control Expenses	266.00	
E052015 · Dog Range Expenses	12,996.70	
E052200 · Admin Allocation - Animal Contr	20,831.01	
E052298 · Depn. Animal Control	155.44	
E061005 · Telecentre Access Point	161.60	
E074006 · EHO Consulting	13,743.46	
E074200 · Admin Allocation - Other Health	8,666.91	
E074298 · Depn. - Health Admin. & Inspect	569.53	
E075298 · Depn - Prev Services	109.60	
E077005 · Health Centre Maintenance	9,309.35	
E077010 · Analytical Expenses	378.55	
E077015 · Ambulance Services	852.32	
E077100 · Other Health Admin Allocation	3,725.16	
E077298 · Depn - Other Health	16,224.83	
E091005 · Staff Housing Expenses	154,857.44	
E091020 · Interest Expense Loan 53	5,903.10	
E091025 · Interest Expense Loan 55	7,840.04	
E091100 · Admin Allocation	6,157.68	
E091298 · Depreciation - Staff Housing	15,093.45	
E092105 · 18C Shamrock St expenses	329.69	
E092110 · 18D Shamrock St expenses	152.75	
E092298 · Depn - Other Housing	35,840.12	
E101005 · Household Refuse Collection	14,617.99	

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Accrual Basis

Shire of Yalgoo

Trial Balance

As of April 30, 2012
APR 30, 12

	Debit	Credit
E101010 · Refuse Site Mainten - Yalgoo	18,780.39	
E101020 · Commercial Refuse Collection	7,647.96	
E101025 · Replacement bins	765.00	
E101200 · Admin Allocation - Sanitation	8,286.95	
E106005 · TP Scheme Expenses	3,008.52	
E106200 · Admin Allocation - Town Plannin	5,777.71	
E107005 · Cemetery Expenses	12,101.95	
E107010 · Public Conveniences	27,418.72	
E107015 · Community Bus Expenses	3,347.71	
E107021 · Vacant Land Development/Mtce	1,425.78	
E107025 · Interest Expenditure - Loan 54	4,071.66	
E107200 · Admin Allocation - Other Commun	5,929.71	
E107298 · Depn - Other Community Services	15,535.34	
E111005 · Yalgoo Hall Expenses	23,733.95	
E111200 · Admin Allocation - Public Halls	24,936.14	
E111201 · Yalgoo Community Hub CYC Expens	5,101.05	
E111298 · Depn - Public Halls	9,774.68	
E113002 · Community Park Gibbon St	22,967.89	
E113004 · Shamrock St Park	11,657.35	
E113010 · Old Railway Station grounds	42,967.23	
E113015 · Old Railway Station building	35,620.30	
E113020 · Paynes Find Complex Expenses	47,676.13	
E113025 · Tennis Courts	3,030.32	
E113030 · Yalgoo Golf Course	545.45	
E113060 · Minor Equipment	5,788.09	
E113090 · Water Park Mtce	14,083.64	
E113200 · Admin Allocation - Other Recrea	30,181.89	
E113298 · Depn - Other Recreation	52,010.03	
E114005 · Rebroadcasting Licences	3,278.08	
E114006 · Rebroadcasting Mats/Contr	2,394.16	
E114010 · Rebroadcasting Equip Mtce	117.26	
E115010 · Freight & Post (Books)	676.74	
E115015 · Library Other Expenses	651.42	
E115200 · Admin Allocation - Libraries	29,877.92	
E115298 · Depn - Library	760.11	
E116110 · Celebration	13,569.87	
E116200 · Admin Allocated Other Culture	7,602.30	
E117005 · Museum/Gaol Expenses	3,979.07	
E117010 · Chapel Expenses	1,630.88	
E117110 · Old Anglican Church	1,825.42	
E117200 · Admin Alloc - Other Heritage	10,491.51	
E117298 · Depn Other Heritage	20,395.82	
E122005 · Town St Maintenance	58,683.96	
E122010 · Footpaths/Crossover Mtce	495.28	
E122011 · Lighting of Streets	6,881.78	
E122013 · Street Trees & Watering	6,409.74	
E122014 · Loss on Disposal of Assets	13,483.58	
E025.10 · Sign Reps/Replace	10,629.41	

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Accrual Basis

Shire of Yalgoo

Trial Balance

As of April 30, 2012
APR 30, 12

	Debit	Credit
E025.11 - Street Sweeping	219.67	
E025.13 - Veg/Weed Control		72.36
E122030 - Road Inspection After Rain	1,412.70	
E122050 - Engineering	49,709.14	
E122054 - Cement Products	13,997.15	
E122055 - Rural Road Maintenance	597,638.30	
E122056 - Roman Expenses	15,084.79	
E122060 - Depot Maintenance	53,390.36	
E122090 - Rework - Inclement Weather	41,764.59	
E122298 - Depreciation - Transport Other	575,220.73	
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	1,705,892.87	
E126005 - Yalgoo Airstrip	4,748.16	
E126010 - Paynes Find Airstrips	9,884.37	
E126015 - Emergency Airstrips	405.84	
E126090 - Rework - Inclement Weather	24,484.62	
E126200 - Admin Allocation - Aerodromes	3,573.17	
E126298 - Depn - Aerodromes	2,772.41	
E131010 - Vermin Control - MRVC	10,860.35	
E131200 - Admin Allocated	16,573.19	
E131298 - Depreciation	315.15	
E132005 - Caravan Park Expenditure	103,890.47	
E132007 - Tourism Promotion	14,314.74	
E132008 - Tourism Signage	4,807.01	
E132009 - Town Entry Statements (Mtce)	2,852.95	
E132019 - HCP Vehicle YA800	2,568.94	
E132020 - HCP Office Maintenance	45.00	
E132021 - HCP Office Materials & Contract	1,105.50	
E132022 - HCP Office Equipment	467.63	
E132025 - Centrecare support	36,750.00	
E132200 - Admin Allocated - Tourism	19,918.43	
E132298 - Depn - Tourism	18,688.37	
E133010 - EHO Consulting Costs	6,098.64	
E133200 - Admin Allocated Building Contro	5,321.78	
E136015 - Licences/Permits	638.00	
E136030 - Other Expenses	1,474.43	
E136298 - Depn Fuel Station	7,778.51	
E141005 - Private Works Expenses	18,370.14	
E143005 - Engineering Supervision Costs	119,702.42	
E143010 - Sick Leave	13,326.03	
E143011 - Light Duties/Rehab	35,055.45	
E143015 - Annual Leave	42,979.32	
E143020 - Public Holidays	19,144.07	
E143035 - Superannuation	43,954.75	
E143039 - ETP	5,063.40	
E143040 - Wages Allowances	15,333.72	

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Accrual Basis

Shire of Yalgoo

Trial Balance

As of April 30, 2012
APR 30, 12

	Debit	Credit
E143041 - Backpay	20,212.45	
E143050 - Staff Training	30,077.63	
E143055 - Protective Clothing	4,811.73	
E143060 - Travel & Accommodation	22,193.73	
E143065 - Depot Mtce Expenses	7,483.61	
E143075 - Foreman's Vehicle Expenses	7,485.27	
E143078 - OH & S	3,386.37	
E143085 - Tools Replaced	1,666.44	
E143100 - Insurance on Works	8,118.79	
E143101 - Satellite phones	2,983.27	
E143102 - Recruitment expenses/relocation	4,993.93	
E143110 - Works Workers Compen. Insurance	19,434.34	
E143200 - Admin Allocated	155,926.61	
E143299 - LESS PWOH ALLOCATED-PROJECTS		449,739.58
E144005 - Fuel & Oil	67,104.49	
E144010 - Tyres & Tubes	42,105.75	
E144015 - Parts & Repairs	242,755.62	
E144020 - Repair Wages	9,691.13	
E144025 - Insurance (Reg/Ins)	63,304.99	
E144035 - Other POC Expenses	610.39	
E144040 - Blades & Tynes	3,027.16	
E144045 - Licensing (Reg/Ins)	819.98	
E144050 - Survey and Microcom Equipment	7,507.54	
E144052 - Workshop consumables	29,434.96	
E144053 - Replacement tools	1,271.22	
E144200 - Admin Alloc - POC	15,662.72	
E144298 - Plant Depreciation	139,935.99	
E144299 - LESS POC ALLOCATED-PROJECTS		535,495.02
E145005 - Salaries & Wages	307,598.53	
E145008 - Backpay	7,216.10	
E145010 - Superannuation	45,975.94	
E145015 - Staff Amenities	2,944.70	
E145020 - Staff Uniforms	568.45	
E145025 - Recruitment Expenses	15,021.42	
E145026 - Admin Relocation Expenses	2,437.96	
E145030 - Staff Training	16,232.32	
E145035 - Advertising	3,709.69	
E145040 - Postage and Freight	1,942.30	
E145045 - Printing & Stationery	8,142.62	
E145050 - Subscriptions	3,671.91	
E145055 - Computer Mtce/Support	16,481.83	
E145060 - Office Equip Mtce	6,769.17	
E145065 - Travel & Accommodation	2,284.93	
E145070 - Conference Expenses	4,688.40	
E145075 - Vehicle Expenses- YA 0	5,956.16	
E145076 - Admin VRE (FBT)	12,800.00	
E145080 - Audit Fees	15,654.17	
E145085 - Consultancy	24,675.37	

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Accrual Basis

Shire of Yalgoo

Trial Balance

As of April 30, 2012
Apr 30, 12

	<u>Debit</u>	<u>Credit</u>
E145086 - Accounting Service	109,415.91	
E145090 - Legal Expenses	1,522.20	
E145095 - Administration Building Mtce	17,848.47	
E145096 - Human Resource Management	5,500.00	
E145097 - OH & S Admin	2,062.50	
E145105 - Electricity	8,314.54	
E145110 - Telephone-Internet	20,258.20	
E145115 - Insurance	33,233.01	
E145120 - Bank Charges	4,459.21	
E145125 - Loss on Sale of Assets	16,744.30	
E145130 - Expenses Other	3,722.26	
E145140 - Cash Rounding Account		0.01
E145145 - Water	2,145.15	
E145146 - Admin Vehicle	2,179.79	
E145298 - Depn - Administration General	28,070.89	
E145300 - LESS ADMIN ALLOCATED-PROGRAMS		760,248.39
E146010 - Gross Total Salaries and Wages	797,644.16	
E146020 - Reimb.- Workers Comp.	2,641.77	
E146200 - LESS SALS/WAGES ALLOCATED		793,785.19
TOTAL	<u>58,509,659.92</u>	<u>58,509,659.92</u>

Shire of Yalgoo investment register as at 30 April 2012

Fund	Institution	Invested	Due	Interest Rate %	Amount Due
Municipal	NAB	varying		Up to 2.40	
Reserve	NAB	444,268	24/05/2012	4.97%	447,897
Reserve	Suncorp	1,188,218	29/06/2012	5.87%	1,219,641
		1,632,486			

2011-2012	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
Bal c/f	\$ 27,786	\$ 20,110	\$ 1,385,713	\$ 433,398	\$ 303,816	\$ 229,028	\$ 199,217	\$ 113,529	\$ 94,551	-\$ 8,181	-\$ 13,050	-\$ 13,050
Rates raised		\$ 1,346,315										
Adjustments	\$ 36	\$ 55,074	-\$ 25,295	\$ 3,718	\$ 3,269	\$ 552	-\$ 1,944	-\$ 8,566	\$ 1,101	\$ 7,840		
Total Rates	\$ 27,822	\$ 1,421,499	\$ 1,360,418	\$ 437,116	\$ 307,085	\$ 229,580	\$ 197,273	\$ 104,963	\$ 95,652	-\$ 341	-\$ 13,050	-\$ 13,050
Received	\$ 7,712	\$ 35,786	\$ 927,020	\$ 133,301	\$ 78,056	\$ 30,364	\$ 83,744	\$ 10,412	\$ 103,833	\$ 12,709		
Balance outstanding	\$ 20,110	\$ 1,385,713	\$ 433,398	\$ 303,816	\$ 229,028	\$ 199,217	\$ 113,529	\$ 94,551	-\$ 8,181	-\$ 13,050	-\$ 13,050	-\$ 13,050
Percentage outstanding		98.3%	30.7%	21.5%	16.2%	14.1%	8.1%	6.7%	-0.6%	-0.9%	-0.9%	-0.9%

2010-2011	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11
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
Total Rates	\$ 28,333	\$ 1,155,545	\$ 1,134,623	\$ 464,584	\$ 288,628	\$ 225,639	\$ 228,866	\$ 180,492	\$ 134,033	\$ 54,211	\$ 47,167	\$ 38,214
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
Balance outstanding	\$ 27,210	\$ 1,133,635	\$ 463,466	\$ 277,960	\$ 209,455	\$ 218,185	\$ 176,159	\$ 134,875	\$ 58,519	\$ 42,639	\$ 33,890	\$ 27,786
Percentage outstanding		94.1%	38.5%	23.1%	17.4%	18.1%	14.6%	11.2%	4.9%	3.5%	2.8%	2.3%

2009-2010	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
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
Total Rates	\$ 71,007	\$ 1,069,513	\$ 1,045,733	\$ 934,994	\$ 391,521	\$ 330,291	\$ 206,618	\$ 186,837	\$ 137,879	\$ 127,081	\$ 100,346	\$ 32,564
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
Balance outstanding	\$ 51,820	\$ 1,045,685	\$ 923,275	\$ 389,631	\$ 328,716	\$ 205,123	\$ 182,903	\$ 135,967	\$ 109,294	\$ 99,427	\$ 31,659	\$ 28,328
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, April 30 2012

The following schedule of accounts has been paid under delegation, by the Chief Executive Officer from the 1st to 30th April 2012. Direct Transactions totalling \$ 541,631.26 submitted to each member of the Council on Thursday 24th May 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
03/04/2012	120404-1	NAB	Transfer to Maxi Account	180,000.00	
04/04/2012		Payroll	Payroll	29,324.06	
17/04/2012		Canine Control	Animal Control Services	848.93	
17/04/2012		Clohesy Earthmoving	Vehicle Repairs	4,833.09	
17/04/2012		Craig Simpson.	Staff Training reimbursements	85.84	
17/04/2012		Geraldton Sign Makers Pty Ltd	Paynes Find Beautification	1,617.00	
17/04/2012		Judith Hill.	Staff Training reimbursements	473.99	
17/04/2012		KJ & MA Crowe	Old Railway Station Grounds	3,217.50	
17/04/2012		Landgate	Valuation	34.00	
17/04/2012		Laurence Hodder	Member's Allowances	1,270.30	
17/04/2012		Len Terry.	Member's Allowances	589.83	
17/04/2012		Malloch, Karen	Staff Training reimbursements	455.84	
17/04/2012		Neil Grinham	Member's Allowances	912.90	
17/04/2012		Sue Voloczi	Member's Allowances	2,178.00	
17/04/2012		Terry Iturbide	Member's Allowances	960.79	
17/04/2012		Tom Hodder.	Member's Allowances	635.15	
17/04/2012		Yalgoo General Store.	Office supplies	2,946.53	
17/04/2012		Yalgoo Hotel Motel	Bushfire/Consultancy/Refreshments	2,034.50	
17/04/2012	Debit	Pivotel Satellite Pty Limited	Satellite Phones	494.00	
17/04/2012	Debit	Telstra Corporation Ltd	Telephones	2,583.21	
17/04/2012	Debit	Telstra Corporation Ltd	Internet	1.26	
17/04/2012	Debit	Horizon Power	Electricity	256.22	
17/04/2012	Debit	Horizon Power	Street Lights	781.78	
17/04/2012	Debit	Horizon Power	Electricity	24.88	
17/04/2012	11920	Adam Hill	Rates Refund	84.59	
17/04/2012	11921	Department of Transport	Licencing	168.20	
17/04/2012	11922	RedFeather Holdings	Rates Refund	4.15	
17/04/2012	11923	Royal Resources.	Rates Refund	150.95	
17/04/2012	11924	Department of Transport	Licencing	218.90	
17/04/2012	11925	Raul. Valenzuela	Member's Allowances	624.35	
18/04/2012		Payroll	Payroll	31,414.58	
18/04/2012		Rockingham Holden	Vehicle Repairs	1,024.10	
30/04/2012		ATOM Supply	Replacement Bins	951.68	
30/04/2012		Austral Mercantile Collection Pty Ltd	Debt Collection Costs	1,967.59	
30/04/2012		Battery Mart	Vehicle Repairs	558.80	
30/04/2012		BOC Limited	Gas	2,432.19	
30/04/2012		Bolts - R - Us	Vehicle Repairs	41.21	
30/04/2012		Bunnings Building Supplies Pty Ltd	Hardware	889.40	
30/04/2012		C & J Lucken Transport	Depot - Cement products	2,082.85	
30/04/2012		Canine Control	Dog ranger expenses	1,697.86	
30/04/2012		Chem-Safe Australia Pty Ltd	Staff Training	275.00	
30/04/2012		Clohesy Earthmoving	Morawa-Yalgoo Rd Flood Feb 11	9,460.00	
30/04/2012		Corporate Express Australia Ltd	Stationery	1,433.71	
30/04/2012		Courier Australia	Courier Services	1,655.38	
30/04/2012		Fast Finishing Services	Binding minutes	121.00	
30/04/2012		Fletcher Communications	Antenna for cars	335.50	
30/04/2012		Floreat Bed & Breakfast	Accommodation	315.00	

Date	Num	Name	Memo	Municipal	Other
30/04/2012		Geraldton AG Services	Vehicle Repairs	145.68	
30/04/2012		Geraldton Building Services & Cabinets	48 Gibbons St	24,409.00	
30/04/2012		Geraldton Fuel Company	Fuel & Oil	32,592.72	
30/04/2012		Geraldton Tyrepower	Vehicle Repairs	1,125.00	
30/04/2012		Greenfield Technical Services	Yalgoo-Ninghan Rd Repair & Seal 11-12	4,895.48	
30/04/2012		J R & A Hersey	Workshop Consumables	1,689.22	
30/04/2012		Kevin Hebb	Refunds	2,820.00	
30/04/2012		KJ & MA Crowe	Electrical Services	2,777.76	
30/04/2012		Laurence Hodder	Members Allowance	140.00	
30/04/2012		Len Terry.	Members Allowance	1,068.13	
30/04/2012		LGIS Risk Management	Workcrew	4,537.50	
30/04/2012		M & B Sales Pty Ltd	48 Gibbons St/Yalgoo Hall	2,589.58	
30/04/2012		Malloch, Karen	Staff Amenities	31.29	
30/04/2012		Midwest Pest Management	Pest control services	8,140.00	
30/04/2012		N & N Carpentry	16 Shamrock St	15,807.00	
30/04/2012		Northern Country Zone of WALGA	Training	920.00	
30/04/2012		O'Brien Smash Repairs	Vehicle Repairs	300.00	
30/04/2012		Ocean Centre Hotel Geraldton	Accommodation	2,027.20	
30/04/2012		Paint 'N' Quip	Yalgoo Hall	616.33	
30/04/2012		Parks and Leisure Australia	Staff Taining S Daishe	297.00	
30/04/2012		Purcher International Pty Ltd	Vehicle Repairs	10,806.83	
30/04/2012		Red 11 Pty Ltd	GPS/RAMM Camera Equipment	2,491.50	
30/04/2012		Shire of Yalgoo	Licencing	25.00	
30/04/2012		Sun City Plumbing	Health Centre/48 Gibbons St	4,052.83	
30/04/2012		Terry Iturbide	Members Allowance	1,057.38	
30/04/2012		Truck Centre(WA) Pty Ltd	Vehicle Repairs	2,645.44	
30/04/2012		Truckline	Vehicle Repairs	2,563.08	
30/04/2012		Veolia Evironmental Services	Refuse Collection	7,896.08	
30/04/2012		WA Local Government Association	Printing & Stationery & Advertising	209.96	
30/04/2012		Western Resource Recovery Pty Ltd	17 Shamrock	3,828.00	
30/04/2012		Winchester Industries	Yalgoo-Ninghan Rd Repair & Seal 11-12	71,277.80	
30/04/2012		Yalgoo General Store.	Staff Amenities	746.47	
30/04/2012	Debit	Horizon Power	16 Shamrock	300.28	
30/04/2012	11926	Department of Transport	YA512 Licencing/Reg/Ins	25.00	
30/04/2012	11927	Geraldton Floral Studio	Anzac Day Celebrations	50.00	
30/04/2012	11928	Harvey Norman Geraldton	Coffee Machine	1,778.00	
30/04/2012	11929	Parchem Construction Supplies	Workshop Consumables	4,195.86	
30/04/2012	11930	Paynes Find Gold battery	Paynes Find Hall cleaning	400.00	
30/04/2012	11931	Raul. Valenzuela	Members Allowance	140.00	
30/04/2012		Civic Legal	Legal & Audit Expenses	1,323.63	
30/04/2012		Haines Norton Pty Ltd	Accounting Services	8,613.00	
30/04/2012		NJS Mobile Mechanical Services	Vehicle Repairs	11,444.40	
30/04/2012		Yalgoo Hotel Motel	EHO Consulting Costs	325.50	
30/04/2012		Westrac Equipment Pty Ltd	Vehicle Repairs	3,128.95	
30/04/2012	030512-1	NAB Connect Fee	Bank Charges	47.39	
30/04/2012	030512-4	Account Keeping Fees	Bank Charges	63.40	
30/04/2012	040512-1	Credit Card Expenses S Daishe		800.00	
				541,631.26	0.00
				541,631.26	

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

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

	NOTE	31-May 2012 Y-T-D Actual \$	31-May 2012 Y-T-D Amended Budget \$	2011/2012 Annual Amended Budget \$	Variances Budget to Actual Y-T-D %
<u>Operating</u>					
Revenues	1,2				
Governance		399	0	0	100.00%
General Purpose Funding		1,945,689	1,755,482	1,755,816	10.84%
Law, Order, Public Safety		257,058	151,948	152,005	69.17%
Health		50,205	70,918	73,000	(29.21%)
Housing		10,105	9,166	10,000	10.24%
Community Amenities		64,091	12,202	12,320	425.25%
Recreation and Culture		22,427	12,063	12,250	85.92%
Transport		3,530,654	2,854,207	3,546,570	23.70%
Economic Services		130,934	59,993	133,600	118.25%
Other Property and Services		162,637	85,800	93,600	89.55%
		<u>6,174,199</u>	<u>5,011,779</u>	<u>5,789,161</u>	
Expenses	1,2				
Governance		(269,367)	(351,393)	(405,663)	(23.34%)
General Purpose Funding		(257,473)	(273,627)	(281,454)	(5.90%)
Law, Order, Public Safety		(352,472)	(243,519)	(254,264)	44.74%
Health		(58,815)	(75,265)	(81,976)	(21.86%)
Education and Welfare		(162)	(5,200)	(5,200)	(96.88%)
Housing		(243,177)	(197,681)	(252,383)	23.01%
Community Amenities		(142,585)	(187,225)	(201,209)	(23.84%)
Recreation & Culture		(462,809)	(505,674)	(543,724)	(8.48%)
Transport		(3,748,256)	(3,557,424)	(3,762,971)	5.36%
Economic Services		(285,764)	(455,546)	(521,686)	(37.27%)
Other Property and Services		(277,197)	(71,969)	(20,000)	285.16%
		<u>(6,098,077)</u>	<u>(5,924,523)</u>	<u>(6,330,530)</u>	
<u>Adjustments for Non-Cash (Revenue) and Expenditure</u>					
(Profit)/Loss on Asset Disposals	4	(27,772)	11,912	23,710	(333.14%)
Adjustments for employee provisions		(32,241)	0	0	0.00%
Movement in Accrued Interest		(2,566)	0	0	100.00%
Depreciation on Assets		1,072,543	1,105,038	1,205,489	(2.94%)
<u>Capital Revenue and (Expenditure)</u>					
Purchase Land and Buildings	3	(634,596)	(643,439)	(701,933)	(1.37%)
Purchase Infrastructure Assets - Roads	3	(745,825)	(754,274)	(822,844)	(1.12%)
Purchase Infrastructure Assets - Other	3	(90,932)	(302,819)	(330,348)	(69.97%)
Purchase Plant and Equipment	3	(415,818)	(470,342)	(513,100)	(11.59%)
Purchase Furniture and Equipment	3	(10,630)	(5,042)	(5,500)	110.84%
Proceeds from Disposal of Assets	4	119,818	110,917	121,000	8.03%
Repayment of Debentures	5	(15,081)	(24,314)	(26,524)	(37.97%)
Transfers to Reserves (Restricted Assets)	6	(774,393)	(1,031,974)	(1,125,790)	(24.96%)
Transfers from Reserves (Restricted Assets)	6	385,537	772,120	842,313	(50.07%)
ADD Net Current Assets July 1 B/Fwd	7	648,295	500,687	500,687	29.48%
LESS Net Current Assets Year to Date	7	901,244	(278,798)	(8,734)	(423.26%)
Amount Raised from Rates	8	<u>(1,348,783)</u>	<u>(1,365,475)</u>	<u>(1,365,475)</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 MAY 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 MAY 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 MAY 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 construction/road base original surfacing and major re-surfacing	not depreciated 41 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads clearing and earthworks construction/road base gravel sheet	not depreciated 23 years 23 years
Formed roads (unsealed) clearing and earthworks construction/road base unformed roads	not depreciated 14 years 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 MAY 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

(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 MAY 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 MAY 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 MAY 2012

		31-May	2011/2012
		2012	Annual
		Actual	Amended
		\$	Budget
			\$
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Law, Order, Public Safety			
Dog Pound	IO	0	3,000
Security Lighting	IO	0	20,000
Yalgoo Fireshed Apron	LB	4,988	5,000
PF Fire Appliance Bay Facility	LB	11,007	0
Housing			
48 Gibbons Street	LB	436,858	405,723
74 Weekes Street	LB	26,459	3,741
1 Stanley Street (refurb)	LB	8,061	40,000
16 Shamrock Stret (refurb)	LB	11,153	30,000
Caravan Park F & E	FE	1,245	0
16 Shamrock Street (shed)	LB	0	20,000
Community Amenities			
Sewage Upgrade Project	IO	0	52,000
Water Wise Reticulation Project	IO	2,566	2,546
Cemetery Gazebo Niche Wall etc	IO	3,531	5,000
Recycling Waste Management	IO	0	30,000
Recreation and Culture			
Yalgoo Hall (RLCIP and CLGIF)	LB	116,822	129,469
Tank Payne"s Find Community Centre	FE	1,777	5,500
Yalgoo Covered Sports Facility	LB	0	28,000
Pedestrian Maze & Signage	IO	0	5,000
Yalgoo Race Course Fencing	IO	1,327	5,000
Community Park	IO	0	35,000
Water Play Park	IO	516	0
Hall Refurbishment	LB	278	0
Yalgoo Library Furniture	FE	4,820	0
Refurbish Parks & Gardens Depot	IO	2,122	35,000
Transport			
YA-NI Repair & Reseal	IR	424,104	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	226,239	304,000
Black Spot- Thundelarra	IR	2,767	0
GPS/RAMM Camera Equip	PE	3,785	0
Concrete Truck & batching	PE	66,404	61,500
Universal Loader (Bobcat)	PE	57,350	58,500
Flat Drum Roller	PE	165,000	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	9,140	15,000
Satelite Phones x 5	PE	10,672	11,250
Yalgoo RADs (carryover)	IO	17,700	17,700
Replace Workshop Depot	LB	1,730	10,000
PF RADs (carryover)	IO	18,237	18,237

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

3. ACQUISITION OF ASSETS (Continued)		31-May 2012 Actual \$	2011/2012 Annual Budget \$
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Economic Services			
Caravan Park Office/Residence	LB	17,240	5,000
Town Entry Statement Solar Lights	IO	0	0
Payne's Find Beautification	IO	4,434	26,865
Yalgoo Lookout	IO	7,250	6,000
Caravan Park Redevelopment	IO	350	44,000
Caravan Park Electrical	IO	32,553	0
Other Property and Services			
Laptop Computers	FE	1,172	0
CEO Vehicle	PE	0	0
Coffee Machine	FE	1,616	0
Admin Building Garden Refurbishment	IO	346	25,000
Admin Offices	LB	0	25,000
Aircon Server/ Storeroom	PE	1,363	2,000
Satellite Phone	PE	0	2,850
Binder	PE	0	2,000
Printer	PE	0	1,000
		<u>1,897,801</u>	<u>2,373,725</u>
<u>By Class</u>			
Land and Buildings	LB	634,596	701,933
Infrastructure Assets - Roads	IR	745,825	822,844
Infrastructure Assets - Other	IO	90,932	330,348
Plant and Equipment	PE	415,818	513,100
Furniture and Equipment	FE	10,630	5,500
		<u>1,897,801</u>	<u>2,373,725</u>

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

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	31-May 2012 Actual \$	31-May 2012 Actual \$	31-May 2012 Actual \$
Transport			
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)
Cat Roller	0	58,000	58,000
	92,046	119,818	27,772

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	31-May 2012 Actual \$	31-May 2012 Actual \$	31-May 2012 Actual \$
Plant and Equipment			
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)
Cat Roller	0	58,000	58,000
	92,046	119,818	27,772

Summary

	31-May 2012 Actual \$
Profit on Asset Disposals	58,000
Loss on Asset Disposals	(30,228)
	<u>27,772</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2011 TO 31 MAY 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 \$
Housing								
Loan 53 - 19 a & b Stanley	183,660	0	4,524	9,518	179,136	174,142	5,903	12,034
Loan 55 - 18 c & d Shamrock	234,421	0	5,533	11,980	228,888	222,441	7,840	14,929
Community Amenities								
Loan 54 - Public Toilets	97,344	0	5,024	5,026	92,320	92,318	4,072	6,054
	515,425	0	15,081	26,524	500,344	488,901	17,815	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 MAY 2012

	31-May 2012 Actual \$	2011/2012 Annual Amended Budget \$
6. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
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) Plant Reserve		
Opening Balance	194,928	193,953
Amount Set Aside / Transfer to Reserve	18,520	375,800
Amount Used / Transfer from Reserve	(976)	(352,000)
	212,472	217,753
(c) Building Reserve		
Opening Balance	390,248	388,295
Amount Set Aside / Transfer to Reserve	172,558	171,829
Amount Used / Transfer from Reserve	(31,953)	(112,000)
	530,853	448,124
(d) Yalgoo Ningham Road Reserve		
Opening Balance	158,533	157,740
Amount Set Aside / Transfer to Reserve	148,863	147,724
Amount Used / Transfer from Reserve	(142,566)	(141,773)
	164,830	163,691
(e) Sports Complex Reserve		
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
(f) Community Amenities Maintenance Reserve		
Opening Balance	101,726	101,217
Amount Set Aside / Transfer to Reserve	87,047	84,568
Amount Used / Transfer from Reserve	(509)	(29,000)
	188,264	156,785

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

	31-May	2011/2012
	2012	Annual
6. RESERVES (Continued)	Actual	Amended
	\$	Budget
	\$	\$
(g) HCP Reserve		
Opening Balance	80	79
Amount Set Aside / Transfer to Reserve	192,123	190,000
Amount Used / Transfer from Reserve	<u>(140,000)</u>	<u>(140,000)</u>
	<u>52,203</u>	<u>50,079</u>
(h) Housing Maintenance Reserve		
Opening Balance	32,907	32,742
Amount Set Aside / Transfer to Reserve	71,990	72,153
Amount Used / Transfer from Reserve	<u>(67,705)</u>	<u>(67,540)</u>
	<u>37,192</u>	<u>37,355</u>
(i) Yalgoo Morawa Road Reserve		
Opening Balance	58,510	58,216
Amount Set Aside / Transfer to Reserve	27,713	27,197
Amount Used / Transfer from Reserve	<u>(293)</u>	<u>0</u>
	<u>85,930</u>	<u>85,413</u>
(j) General Roads Reserve		
Opening Balance	72,370	72,008
Amount Set Aside / Transfer to Reserve	28,106	27,717
Amount Used / Transfer from Reserve	<u>(362)</u>	<u>0</u>
	<u>100,114</u>	<u>99,725</u>
(k) Superannuation Back-Pay Reserve		
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>
(l) Office Equipment Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	20,849	20,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>20,849</u>	<u>20,000</u>
Total Cash Backed Reserves	<u>1,632,486</u>	<u>1,520,883</u>

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

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

	31-May	2011/2012
	2012	Annual
6. RESERVES (Continued)	Actual	Amended
	\$	Budget
	\$	\$
Summary of Transfers to Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	2,430	3,229
Plant Reserve	18,520	375,800
Building Reserve	172,558	171,829
Yalgoo Ningham Road Reserve	148,863	147,724
Sports Complex Reserve	2,178	2,896
Community Amenities Maintenance Reserve	87,047	84,568
HCP Reserve	192,123	190,000
Housing Maintenance Reserve	71,990	72,153
Yalgoo Morawa Road Reserve	27,713	27,197
General Roads Reserve	28,106	27,717
Superannuation Back-Pay Reserve	2,016	2,677
Office Equipment Reserve	20,849	20,000
	<u>774,393</u>	<u>1,125,790</u>
Transfers from Reserves		
Leave Reserve	(430)	0
Plant Reserve	(976)	(352,000)
Building Reserve	(31,953)	(112,000)
Yalgoo Ningham Road Reserve	(142,566)	(141,773)
Sports Complex Reserve	(386)	0
Community Amenities Maintenance Reserve	(509)	(29,000)
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>(842,313)</u>
Total Transfer to/(from) Reserves	<u>388,856</u>	<u>283,477</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 MAY 2012

6. RESERVES (Continued)

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 MAY 2012

	31-May 2012 Actual \$	Brought Forward 1-Jul-11 \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
 CURRENT ASSETS		
Cash - Unrestricted	1,010,959	696,287
Cash - Restricted	1,632,486	1,243,629
Receivables	261,983	695,188
Inventories	13,716	1,473
	<u>2,919,144</u>	<u>2,636,577</u>
 LESS: CURRENT LIABILITIES		
Payables and Provisions	(473,408)	(864,888)
NET CURRENT ASSET POSITION	<u>2,445,736</u>	<u>1,771,689</u>
Less: Cash - Reserves - Restricted	(1,632,486)	(1,243,629)
Add: Cash Backed Leave Provisions	87,994	120,235
NET CURRENT ASSET POSITION	<u>901,244</u>	<u>648,295</u>

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

8. RATING INFORMATION

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Annual Amended Budget \$
Differential General Rate								
GRV - Townsites	0.0669	35	287,964	19,265	(5,689)	0	13,576	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	(881)	0	1,081,906	1,082,000
UV - Mining	0.2700	0	0	0	0	0	0	10,000
UV - Prospecting/Exploration	0.1783	132	711,523	126,865	12,698	0	139,563	146,000
UV - Rural	0.0590	1	10,000	590	0	0	590	0
Sub-Totals		313	5,921,060	1,282,680	6,128	0	1,288,808	1,310,255
Minimum Rates								
	Minimum \$							
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	1,480	0	10,600	9,120
UV - Mining	240	0	0	0	0	0	0	0
UV - Prospecting/Exploration	240	101	58,469	24,240	2,980	0	27,220	24,240
UV - Rural	240	1	100	240	0	0	240	240
Sub-Totals		156	92,032	41,220	4,460	0	45,680	41,220
							1,334,488	1,351,475
Writeoffs								
Ex-Gratia							14,295	14,000
Totals							1,348,783	1,365,475

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 MAY 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:

Detail	Balance 1-Jul-11 \$	Amounts Received \$	Amounts Paid (\$)	Balance 31-May-12 \$
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 May 31, 2012

	May 31, 12	Jun 30, 11	\$ Change
ASSETS			
Current Assets			
Chequing/Savings			
A01100 - Cash at Bank			
A01101 - Unrestricted Municipal Bank	43,357.88	648,299.26	-604,941.38
A01102 - Unrestricted Short Term Investm	964,926.45	38,262.34	926,664.11
A01106 - Bank Museum Account	0.00	8,722.71	-8,722.71
Total A01100 - Cash at Bank	1,008,284.33	695,284.31	313,000.02
A01110 - Reserved Cash			
A011110 - Housing Maintenance Reserve	37,192.41	32,906.72	4,285.69
A011111 - General Road Reserve	100,113.58	72,369.85	27,743.73
A011112 - Superannuation Back-pay Reserve	72,943.15	71,284.96	1,658.19
A011113 - Office Equipment Reserve Accoun	20,848.27	0.00	20,848.27
A01112 - LSL Reserve Account	87,994.46	85,994.10	2,000.36
A01113 - Yalgoo Ninghan Road Reserve	164,829.92	158,533.04	6,296.88
A01114 - Plant Reserve Account	212,471.69	194,928.07	17,543.62
A01115 - Building Reserve	530,852.94	390,247.69	140,605.25
A01116 - Sport Complex Reserve	78,841.09	77,048.83	1,792.26
A01117 - Community Amenities Maint Res	188,265.23	101,726.16	86,539.07
A01118 - HCP Reserve Account	52,202.57	80.06	52,122.51
A01119 - Yalgoo Morawa Road Reserve	85,930.42	58,509.08	27,421.34
Total A01110 - Reserved Cash	1,632,485.73	1,243,628.56	388,857.17
Total Chequing/Savings	2,640,770.06	1,938,912.87	701,857.19
Accounts Receivable			
A01120 - ACCOUNTS RECEIVABLE			
A01122 - Provision for Doubtful Debts	-3,596.60	-3,596.60	0.00
A01120 - ACCOUNTS RECEIVABLE - Other	260,192.20	483,274.07	-223,081.87
Total A01120 - ACCOUNTS RECEIVABLE	256,595.60	479,677.47	-223,081.87
Total Accounts Receivable	256,595.60	479,677.47	-223,081.87
Other Current Assets			
A01107 - Cash Float Muni			
A011071 - Cash 4 banking	2,592.30	845.00	1,747.30
A011072 - Cash Advance	82.30	157.85	-75.55
Total A01107 - Cash Float Muni	2,674.60	1,002.85	1,671.75
A01121 - Other Receivables	90.91	13,172.45	-13,081.54
A01190 - STOCK ON HAND			
A01193 - Stock YA 1588	2,544.64	0.00	2,544.64
A01194 - Stock YA 1587	10,208.77	1,041.60	9,167.17
A01196 - Starcash Card - \$25	363.60	0.00	363.60
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 May 31, 2012

	May 31, 12	Jun 30, 11	\$ Change
A01199 - Starcash Card - \$50	136.48	0.00	136.48
Total A01190 - STOCK ON HAND	13,716.39	1,473.12	12,243.27
A01200 - Prepayments	0.00	18,500.00	-18,500.00
Total Other Current Assets	16,481.90	34,148.42	-17,666.52
Total Current Assets	2,913,847.56	2,452,738.76	461,108.80
Fixed Assets			
A0151 - Land			
A01512 - At Cost	115,236.56	115,236.56	0.00
Total A0151 - Land	115,236.56	115,236.56	0.00
A0152 - Buildings			
A01521 - Accum.Depn - Buildings	-1,444,009.13	-1,275,664.99	-168,344.14
A01522 - At Cost			
CLB12 - Additions 11-12 Buildings			
C120200 - 48 Gibbons St 11-12	436,857.99	0.00	436,857.99
C120201 - 74 Weekes Street 11-12	26,459.36	0.00	26,459.36
C120202 - 1 Stanley St (Refurb) 11-12	8,061.30	0.00	8,061.30
C120203 - 16 Shamrock St (Refurb) 11-12	11,152.91	0.00	11,152.91
C120205 - Yalgoo Hall (RLCIP & CLGF)11-12	116,821.88	0.00	116,821.88
C120207 - Caravan Park Office/Residence	17,240.12	0.00	17,240.12
C120208 - Replace Workshop Depot	1,730.28	0.00	1,730.28
C120210 - Hall Refurbishment	277.85	0.00	277.85
C120211 - PF Fire Appliance Bay Facility	11,007.25	0.00	11,007.25
C120212 - Yalgoo Fire Shed Apron	4,988.00	0.00	4,988.00
Total CLB12 - Additions 11-12 Buildings	634,596.94	0.00	634,596.94
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
Total E180400 - Additions 2010-2011	0.00	878,457.20	-878,457.20
A01522 - At Cost - Other	6,383,717.54	5,505,260.34	878,457.20
Total A01522 - At Cost	7,018,314.48	6,383,717.54	634,596.94
Total A0152 - Buildings	5,574,305.35	5,108,052.55	466,252.80
A0153 - Infrastructure - Roads			
A01531 - Accumulated Depn - Infra	-19,674,304.77	-19,323,566.45	-350,738.32

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Accrual Basis

Shire of Yalgoo Balance Sheet As of May 31, 2012

	May 31, 12	Jun 30, 11	\$ Change
A01533 - At Cost			
CIR12 - Additions 11-12 Roads			
C120400 - YA-NI Repair & Seal 11-12	424,104.32	0.00	424,104.32
C120401 - Black Spot Sandstone 11-12	30,905.01	0.00	30,905.01
C120402 - Blackspot Maranalgo 11-12	40,998.25	0.00	40,998.25
C120403 - Blackspot YA-NI (Carryover)	20,812.00	0.00	20,812.00
C120404 - YA - MO Reform up to 30kms	226,238.54	0.00	226,238.54
C120405 - Blackspot - Thundelarra Rd	2,766.96	0.00	2,766.96
Total CIR12 - Additions 11-12 Roads	745,825.08	0.00	745,825.08
E169400 - Additions 2010-2011			
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
Total E169400 - Additions 2010-2011	0.00	991,992.56	-991,992.56
A01533 - At Cost - Other	33,609,227.11	32,617,234.55	991,992.56
Total A01533 - At Cost	34,355,052.19	33,609,227.11	745,825.08
Total A0153 - Infrastructure - Roads	14,680,747.42	14,285,660.66	395,086.76
A0154 - Furniture & Equipment			
A01541 - Accumulated Depn - F&E	-377,463.22	-354,203.53	-23,259.69
A01542 - At Cost			
CFE12 - Additions 11-12 F & E			
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
C120302 - Laptop Computers	1,170.45	0.00	1,170.45
C120303 - Coffee Machine	1,616.36	0.00	1,616.36
C120304 - Caravan Park House F & E	1,245.45	0.00	1,245.45
Total CFE12 - Additions 11-12 F & E	10,629.82	0.00	10,629.82
E180100 - Additions 2010-2011			
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
Total E180100 - Additions 2010-2011	0.00	9,036.56	-9,036.56
A01542 - At Cost - Other	419,103.14	410,066.58	9,036.56
Total A01542 - At Cost	429,732.96	419,103.14	10,629.82
Total A0154 - Furniture & Equipment	52,269.74	64,899.61	-12,629.87

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Accrual Basis

Shire of Yalgoo Balance Sheet As of May 31, 2012

	May 31, 12	Jun 30, 11	\$ Change
A0155 - Infrastructure - Other			
A01551 - Accumulated Depn. - Inf Other	-46,520.28	-18,401.79	-28,118.49
A01552 - At Cost			
CIO12 - Additions 2011-12 Infra Other			
C120103 - Water Wise Reticulation Project	2,565.55	0.00	2,565.55
C120104 - Cemetery Gazebo, Niche Wall etc	3,531.09	0.00	3,531.09
C120107 - Yalgoo Race Course Fencing	1,327.41	0.00	1,327.41
C120109 - Refurbish Park & Garden Depot	2,121.95	0.00	2,121.95
C120110 - Yalgoo RADS (carryover)	17,700.00	0.00	17,700.00
C120111 - PF RADS (Carryover)	18,237.00	0.00	18,237.00
C120113 - Paynes Find BeautificationOS003	4,434.10	0.00	4,434.10
C120114 - Yalgoo Lookout	7,250.25	0.00	7,250.25
C120115 - Caravan Park Redevelopment	349.98	0.00	349.98
C120116 - Admin Building Garden Refurb.	345.11	0.00	345.11
C120190 - Caravan Park - Electrical	32,553.44	0.00	32,553.44
C120191 - Water Play Park	516.45	0.00	516.45
Total CIO12 - Additions 2011-12 Infra Other	90,932.33	0.00	90,932.33
E180200 - Additions 2010-2011			
E180201 - Dog pound	0.00	9,326.68	-9,326.68
E180202 - ATU relocation & leach drains	0.00	5,097.54	-5,097.54
E180204 - Water play park	0.00	554,964.42	-554,964.42
E180205 - Payne's Find airstrip developme	0.00	79,720.64	-79,720.64
E180206 - Yalgoo airstrip development	0.00	86,624.14	-86,624.14
E180207 - MRVC fence	0.00	10,909.09	-10,909.09
E180208 - Town entry solar lighting	0.00	4,141.00	-4,141.00
E180209 - Archive storage	0.00	2,090.84	-2,090.84
E180210 - Community Park	0.00	24,380.55	-24,380.55
E180211 - Town Water Reticulation	0.00	160,315.19	-160,315.19
E180212 - Judges Box	0.00	11,408.49	-11,408.49
Total E180200 - Additions 2010-2011	0.00	948,978.58	-948,978.58
A01552 - At Cost - Other	1,248,347.34	299,368.76	948,978.58
Total A01552 - At Cost	1,339,279.67	1,248,347.34	90,932.33
Total A0155 - Infrastructure - Other	1,292,759.39	1,229,945.55	62,813.84
A0156 - Plant & Equipment			
A01561 - Accumulated Depn - P&E	-2,605,778.26	-2,237,412.81	-368,365.45
A01562 - At Cost			
CPE12 - Additions 11-12 Plant			
C120500 - GPS/RAMM Camera Equip	3,785.00	0.00	3,785.00
C120501 - Concrete Truck & Batching	66,403.71	0.00	66,403.71
C120502 - Universal Loader (Bobcat)	57,350.00	0.00	57,350.00
C120503 - Flat Drum Roller	165,000.00	0.00	165,000.00
C120504 - Garden Tractor	25,230.00	0.00	25,230.00
C120506 - Works Ute	37,183.26	0.00	37,183.26

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Accrual Basis

Shire of Yalgoo Balance Sheet As of May 31, 2012

	May 31, 12	Jun 30, 11	\$ Change
C120507 - Foremans Ute (x 2)	39,690.54	0.00	39,690.54
C120509 - Sundry Small Plant	9,139.80	0.00	9,139.80
C120510 - Satellite Phones x 5	10,671.79	0.00	10,671.79
C120512 - Aircon Server/Storeroom	1,363.63	0.00	1,363.63
Total CPE12 - Additions 11-12 Plant	415,817.73	0.00	415,817.73
E180500 - Additions 2010-2011			
E180501 - CEO car	0.00	76,243.23	-76,243.23
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
Total E180500 - Additions 2010-2011	0.00	1,056,598.25	-1,056,598.25
A01562 - At Cost - Other	4,196,107.65	3,365,272.85	830,834.80
Total A01562 - At Cost	4,611,925.38	4,421,871.10	190,054.28
Total A0156 - Plant & Equipment	2,006,147.12	2,184,458.29	-178,311.17
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
Total A0157 - Tools	1,676.71	1,676.71	0.00
Total Fixed Assets	23,723,142.29	22,989,929.93	733,212.36
TOTAL ASSETS	26,636,989.85	25,442,668.69	1,194,321.16
LIABILITIES			
Current Liabilities			
Accounts Payable			
L01215 - SUNDRY CREDITORS	274,278.05	635,723.79	-361,445.74
Total Accounts Payable	274,278.05	635,723.79	-361,445.74
Other Current Liabilities			
2200 - Tax Payable	29,331.22	-183,838.64	213,169.86
L0122 - Employee Entitlements			

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Accrual Basis

Shire of Yalgoo Balance Sheet As of May 31, 2012

	May 31, 12	Jun 30, 11	\$ Change
L01225 - Annual Leave	72,864.20	72,864.20	0.00
L01226 - LSL Liability Current	47,371.01	47,371.01	0.00
Total L0122 - Employee Entitlements	120,235.21	120,235.21	0.00
L01221 - Borrowings - Current	11,742.56	26,823.37	-15,080.81
L01222 - Accrued Interest	0.00	2,565.55	-2,565.55
L01224 - FBT Payable	-5,296.23	6,399.00	-11,695.23
L01228 - Accrued Expenses	0.00	61,448.39	-61,448.39
L01258 - FESA Liability	55.00	0.00	55.00
L01260 - Public Fuel purchase	-24.05	0.00	-24.05
L013 - Payroll Deductions			
2100 - Payroll Reimbursements-HCP	14.07	0.00	14.07
L01237 - Super	20,148.62	0.00	20,148.62
L0131 - Social Club	185.00	0.00	185.00
L0133 - Rent MURAC	810.00	0.00	810.00
L01334 - WA Councils Union.	174.60	0.00	174.60
L0136 - Sundry Debt Repays	288.30	0.00	288.30
L0137 - PAYG Tax Payable	26,553.47	33,203.97	-6,650.50
L0143 - PE Vehicle purchase/share	0.00	5,339.23	-5,339.23
Total L013 - Payroll Deductions	48,174.06	38,543.20	9,630.86
L014 - Trust Liability			
L01255 - BRB Levy Liability	-5.50	0.00	-5.50
L0141 - MLV, MDLs etc Payments	365.05	-20.57	385.62
L0142 - Trust Bonds	1,000.00	2,559.09	-1,559.09
Total L014 - Trust Liability	1,359.55	2,538.52	-1,178.97
Total Other Current Liabilities	205,577.32	74,714.60	130,862.72
Total Current Liabilities	479,855.37	710,438.39	-230,583.02
Long Term Liabilities			
L01230 - Provision - Employee LSL	24,807.29	24,807.29	0.00
L01710 - Loan Liability	488,601.77	488,601.77	0.00
Total Long Term Liabilities	513,409.06	513,409.06	0.00
TOTAL LIABILITIES	993,264.43	1,223,847.45	-230,583.02
NET ASSETS	25,643,725.42	24,218,821.24	1,424,904.18
EQUITY			
3000 - Opening Bal Equity	16,191,229.90	16,580,087.06	-388,857.16
3900 - *Retained Earnings	5,243,001.51	4,079,092.07	1,163,909.44
L01900 - Reserved Equity			
L01901 - Revaluation Reserve	1,152,104.11	1,152,104.11	0.00
L01903 - Office Equipment Reserve	20,848.27	0.00	20,848.27
L01905 - Long Service Leave Reserve	87,994.46	85,994.10	2,000.36

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Accrual Basis

Shire of Yalgoo Balance Sheet As of May 31, 2012

	May 31, 12	Jun 30, 11	\$ Change
L01907 - Plant Reserve	212,471.69	194,928.07	17,543.62
L01909 - Yal/Ningham Road Reserve	164,829.92	158,533.04	6,296.88
L01910 - Building Reserve	530,852.94	390,247.69	140,605.25
L01912 - Comm Amenities Maint Reserve	188,265.23	101,726.16	86,539.07
L01913 - Sport Complex Reserve Resrve	78,841.09	77,048.83	1,792.26
L01914 - HCP Reserve	52,202.57	80.06	52,122.51
L01915 - Yalgoo Morawa Road Reserve	85,930.42	58,509.08	27,421.34
L01916 - House Maintenance Reserve	37,192.41	32,906.72	4,285.69
L01917 - General Road Equity	100,113.58	72,369.85	27,743.73
L01918 - Superannuation Back-Pay Reserve	72,943.15	71,284.96	1,658.19
Total L01900 - Reserved Equity	2,784,589.84	2,395,732.67	388,857.17
Net Income	1,424,904.17	1,163,909.44	260,994.73
TOTAL EQUITY	25,643,725.42	24,218,821.24	1,424,904.18

Shire of Yalgoo
Income Statement by Nature & Type
 July 1 , 2011 through to May 31, 2011

	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
Rev				
Rates	1,348,783.28	1,365,475.00	-16,691.72	1,365,475.00
Fees & Charges	603,568.26	320,235.00	283,333.26	522,670.00
Grants, Subsidies and Contribut				
Non Op Grants,Subsidies & Contr	1,096,469.00	379,226.00	717,243.00	683,918.00
Operat - Grants,Subsidies & Con	4,297,270.72	4,066,900.00	230,370.72	4,333,807.00
Total Grants, Subsidies and Contribut	5,393,739.72	4,446,126.00	947,613.72	5,017,725.00
Interest Earnings	65,581.61	100,500.00	-34,918.39	100,500.00
Other Revenue	53,310.64	130,516.00	-77,205.36	139,100.00
Profit on Asset Disposal	58,000.00	14,402.00	43,598.00	9,166.00
Total Rev	7,522,983.51	6,377,254.00	1,145,729.51	7,154,636.00
Exp				
Employee Costs	-1,061,746.10	-2,202,756.00	1,141,009.90	-2,365,017.00
Materials & Contracts	-4,028,396.16	-2,163,520.00	-1,864,876.16	-2,225,858.00
Utilities	-82,945.23	0.00	-82,945.23	0.00
Depreciation	-1,072,543.48	-1,105,039.00	32,495.52	-1,205,489.00
Interest Expense	-17,814.80	-6,100.00	-11,714.80	-33,567.00
Insurance Expense	-174,429.15	-105,727.00	-68,702.15	-112,433.00
Other Expenses	-76,643.31	-309,168.00	232,524.69	-355,290.00
Loss on Sale of Assets	-30,227.88	-32,213.00	1,985.12	-32,876.00
Alloc				
Depn	0.00			
Admin	0.00			
Pdepn	33,798.37			
POC	202,129.21			
PWOH	143,791.46			
Wages	66,947.73			
Total Alloc	446,666.77			
Total Exp	-6,098,079.34	-5,924,523.00	-173,556.34	-6,330,530.00
TOTAL	1,424,904.17	452,731.00	972,173.17	824,106.00

Validity Check for Councillors

Management Reports (Quickbooks export)

The Following amounts must all be the same

- 1,424,904.17 Balance Sheet Net Income
- 1,424,904.17 Income Statement Nature and Type Total
- 1,424,904.17 Income Statement by Program Net Income
- 1,424,904.17 Income Statement Detail Net Income

Statutory Financial Report - as required by legislation

- 6,174,200.23 Operating Revenues - Other Property and Services
- 1,348,783.28 Plus amount raised from rates
- 7,522,983.51** Equals Total Revenue
- (6,098,079.34)** Less expenses - Other Property and Services
- 1,424,904.17** Equals net operating surplus/deficit (balances to Qbi)

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12-06-12

Accrual Basis

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to May 31, 2012

	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
Income				
I03 · GENERAL PURPOSE FUNDING	3,294,472.49	3,120,957.00	173,515.49	3,121,291.00
I04 · GOVERNANCE	398.61			
I05 · LAW ORDER & PUBLIC SAFETY	257,057.96	151,948.00	105,109.96	152,005.00
I07 · HEALTH	50,205.45	70,918.00	-20,712.55	73,000.00
I09 · HOUSING	10,105.19	9,166.00	939.19	10,000.00
I10 · COMMUNITY AMENITIES	64,090.81	12,202.00	51,888.81	12,320.00
I11 · RECREATION & CULTURE	22,426.91	12,063.00	10,363.91	12,250.00
I12 · TRANSPORT	3,530,654.16	2,854,207.00	676,447.16	3,546,570.00
I13 · ECONOMIC SERVICES	130,934.45	59,993.00	70,941.45	133,600.00
I14 · OTHER PROPERTY & SERVICES	162,637.48	85,800.00	76,837.48	93,600.00
Total Income	7,522,983.51	6,377,254.00	1,145,729.51	7,154,636.00
Expense				
E03 · GENERAL PURPOSE FUNDING.	257,473.43	273,627.00	-16,153.57	281,454.00
E04 · GOVERNANCE.	269,366.53	351,393.00	-82,026.47	405,663.00
E05 · LAW ORDER & PUBLIC SAFETY.	352,472.16	243,519.00	108,953.16	254,264.00
E06 · EDUCATION & WELFARE.	161.60	5,200.00	-5,038.40	5,200.00
E07 · HEALTH.	58,814.61	75,265.00	-16,450.39	81,976.00
E09 · HOUSING.	243,177.28	197,681.00	45,496.28	252,383.00
E10 · COMMUNITY AMENITIES.	142,585.12	187,225.00	-44,639.88	201,209.00
E11 · RECREATION & CULTURE.	462,809.13	505,674.00	-42,864.87	543,724.00
E12 · TRANSPORT.	3,748,256.41	3,557,424.00	190,832.41	3,762,971.00
E13 · ECONOMIC SERVICES.	285,764.21	455,546.00	-169,781.79	521,686.00
E14 · OTHER PROPERTY & SERVICES.	277,198.86	71,969.00	205,229.86	20,000.00
Total Expense	6,098,079.34	5,924,523.00	173,556.34	6,330,530.00
Net Income	1,424,904.17	452,731.00	972,173.17	824,106.00

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to May 31, 2012

	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
Income				
I03 - GENERAL PURPOSE FUNDING				
I031 - Rates				
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	1,082,000.00	-93.78	1,082,000.00
I031030 - UV - Prospecting	139,701.29	140,000.00	-298.71	140,000.00
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	-5,688.56			
I031085 - UV - Interim (Mining)	1,290.37	10,000.00	-8,709.63	10,000.00
I031086 - UV Interim (Exploration)	5,994.43	6,000.00	-5.57	6,000.00
I031090 - UV - Interim (Other)	190.18			
I031100 - UV - Ex-Gratia	14,294.90	14,000.00	294.90	14,000.00
I031110 - Legal Expenses Recovered	3,358.60			
I031120 - Non Payment Penalty	5,128.61	4,000.00	1,128.61	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	3,666.00	3,077.82	4,000.00
Total I031 - Rates	1,364,129.53	1,373,141.00	-9,011.47	1,373,475.00
I032 - Other GPF				
I032010 - Grants Commisison	960,947.65	961,064.00	-116.35	961,064.00
I032015 - Country Local Gov Funding	483,416.27	260,500.00	222,916.27	260,500.00
I032020 - Local Road Grants	425,869.37	425,752.00	117.37	425,752.00
I032030 - Interest on Invest - Muni	12,463.15	15,000.00	-2,536.85	15,000.00
I032040 - Interest on Invest - Reserves	46,214.36	85,000.00	-38,785.64	85,000.00
I032045 - Interest on Invest-Other Funds	1,432.16	500.00	932.16	500.00
Total I032 - Other GPF	1,930,342.96	1,747,816.00	182,526.96	1,747,816.00
Total I03 - GENERAL PURPOSE FUNDING	3,294,472.49	3,120,957.00	173,515.49	3,121,291.00
I04 - GOVERNANCE				
I041 - Governance - Membership				
I041010 - Reimbursements - Members	398.61			
Total I041 - Governance - Membership	398.61			
Total I04 - GOVERNANCE	398.61			
I05 - LAW ORDER & PUBLIC SAFETY				
I051 - Fire Prevention				

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

	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
I051005 - Bush Fire Brig. Capital Grants	15,995.25	21,815.00	-5,819.75	21,815.00
I051010 - Fire Service Grants	14,970.00	10,020.00	4,950.00	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	17,170.00	-9,670.00	17,170.00
I051020 - Fire costs reimbursement	210,328.61	100,000.00	110,328.61	100,000.00
Total I051 - Fire Prevention	251,663.86	151,205.00	100,458.86	151,205.00
I052 - Animal Control				
I052110 - Fines & Penalties	0.00	184.00	-184.00	200.00
I052120 - Impounding Fees	0.00	100.00	-100.00	100.00
I052130 - Dog Registrations	394.10	459.00	-64.90	500.00
Total I052 - Animal Control	394.10	743.00	-348.90	800.00
I053 - Other Law Order & Public Safety				
I053010 - RoadWise LG Road Safety Grant	5,000.00			
Total I053 - Other Law Order & Public Safety	5,000.00			
Total I05 - LAW ORDER & PUBLIC SAFETY	257,057.96	151,948.00	105,109.96	152,005.00
I07 - HEALTH				
I074 - Admin. & Inspections				
I074005 - Health Inspection Fees	205.45	750.00	-544.55	1,000.00
Total I074 - Admin. & Inspections	205.45	750.00	-544.55	1,000.00
I077 - Other Health				
I077005 - WACHS Lease	0.00	4,584.00	-4,584.00	5,000.00
I077010 - Reimbursements WACHS	0.00	15,584.00	-15,584.00	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	50,000.00	0.00	50,000.00
Total I077 - Other Health	50,000.00	70,168.00	-20,168.00	72,000.00
Total I07 - HEALTH	50,205.45	70,918.00	-20,712.55	73,000.00
I09 - HOUSING				
I091 - Staff Housing				
I091005 - Staff Housing Rental	10,105.19	9,166.00	939.19	10,000.00
I091015 - Reimbursements	0.00	0.00	0.00	0.00
Total I091 - Staff Housing	10,105.19	9,166.00	939.19	10,000.00
I092 - Other Housing				
I092035 - 18C Rental Shamrock	0.00	0.00	0.00	0.00
Total I092 - Other Housing	0.00	0.00	0.00	0.00
Total I09 - HOUSING	10,105.19	9,166.00	939.19	10,000.00
I10 - COMMUNITY AMENITIES				

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to May 31, 2012

	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
I101 - Sanitation Other				
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
Total I101 - Sanitation Other	10,920.00	10,920.00	0.00	10,920.00
I103 - Town Planning & Regional Devel				
I103010 - Grant-Yalgoo Town Struct Plan	50,000.00			
Total I103 - Town Planning & Regional Devel	50,000.00			
I107 - Other				
I107005 - Cemetery Fees	0.00	916.00	-916.00	1,000.00
I107010 - Community Bus Hire	700.00	366.00	334.00	400.00
I107015 - Community Facilities Grants	0.00			
I107301 - Sale of land	2,470.81			
Total I107 - Other	3,170.81	1,282.00	1,888.81	1,400.00
Total I10 - COMMUNITY AMENITIES	64,090.81	12,202.00	51,888.81	12,320.00
I11 - RECREATION & CULTURE				
I111 - Public Halls and Civic Centres				
I111005 - Hall Hire	45.45	0.00	45.45	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
Total I111 - Public Halls and Civic Centres	8,062.49	8,000.00	62.49	8,000.00
I113 - Other Recreation				
I111015 - CSRFF funds-waterplay	10,000.00	0.00	10,000.00	0.00
I113011 - Old Railway Station Hire	2,751.81	1,466.00	1,285.81	1,600.00
I113015 - Paynes Find Complex Hire	45.45			
I113020 - Other Rec/Sport Reimb.	-1,000.00			
I113021 - Jockey club Judge Box contr	2,000.00	2,000.00	0.00	2,000.00
Total I113 - Other Recreation	13,797.26	3,466.00	10,331.26	3,600.00
I117 - Other Heritage				
I117005 - Sale of History Books	30.00	138.00	-108.00	150.00
I117010 - Chapel & Museum Fees	537.16	459.00	78.16	500.00
I117030 - Heritage Grant-Anglican Church	0.00	0.00	0.00	0.00
Total I117 - Other Heritage	567.16	597.00	-29.84	650.00
Total I11 - RECREATION & CULTURE	22,426.91	12,063.00	10,363.91	12,250.00
I12 - TRANSPORT				
I121 - Roads & Streets				
I121005 - RRGF Grants 1	326,633.00	284,000.00	42,633.00	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	609,610.00	0.00	609,610.00	304,692.00

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

	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
I121026 - Flood Damage Recoups	2,169,268.16	2,213,636.00	-44,367.84	2,417,968.00
I121035 - Black Spot Funding	19,475.00	0.00	19,475.00	62,575.00
I121040 - Contrib to Road Const - Mining	83,000.00	20,000.00	63,000.00	83,000.00
I121045 - Contrib to Road Mtce - Mining	119,000.00	56,000.00	63,000.00	119,000.00
I121046 - Contrib Road Studies - Mining	5,000.00	5,000.00	0.00	5,000.00
I121060 - Profit on Sale of Assets	4,500.00	14,402.00	-9,902.00	9,166.00
I121130 - GLGF Regional Year 2-Part fund	0.00	0.00	0.00	0.00
I121131 - Insurance Rework	0.00	42,000.00	-42,000.00	42,000.00
Total I121 - Roads & Streets	3,431,712.16	2,730,264.00	701,448.16	3,422,627.00
I126 - Aerodrome				
I126110 - Regional aerodrome dev. scheme	98,942.00	98,943.00	-1.00	98,943.00
I126131 - Insurance Claim Rework Weather	0.00	25,000.00	-25,000.00	25,000.00
Total I126 - Aerodrome	98,942.00	123,943.00	-25,001.00	123,943.00
Total I12 - TRANSPORT	3,530,654.16	2,854,207.00	676,447.16	3,546,570.00
I13 - ECONOMIC SERVICES				
I131 - Rural Services				
I131110 - CLGF Year 2-Regional (part)	0.00	0.00	0.00	0.00
I131200 - Commissions on Police Licensing	484.40	459.00	25.40	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
Total I131 - Rural Services	484.40	2,459.00	-1,974.60	2,500.00
I132 - Tourism/Area Promotion				
I132004 - Emu Cup funding	0.00	0.00	0.00	2,500.00
I132005 - Caravan Park Revenues	20,736.99	10,000.00	10,736.99	25,000.00
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
Total I132 - Tourism/Area Promotion	53,146.99	10,000.00	43,146.99	78,150.00
I133 - Building Control				
I133005 - Building Permits	26,267.00	25,834.00	433.00	26,000.00
I133010 - BCITF Fees to be Remitted	0.00	100.00	-100.00	100.00
Total I133 - Building Control	26,267.00	25,934.00	333.00	26,100.00
I134 - Public Utility				
I134110 - MWRGS-Royalties for Regions	0.00	0.00	0.00	0.00
Total I134 - Public Utility	0.00	0.00	0.00	0.00
I136 - Fuel Station				
I136040 - Fuel Station Lease Income	9,436.06	0.00	9,436.06	5,250.00
Total I136 - Fuel Station	9,436.06	0.00	9,436.06	5,250.00

Shire of Yalgoo
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	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
I138 - Other Economic Development				
I138110 - Mining Contribution (part)	41,600.00	21,600.00	20,000.00	21,600.00
Total I138 - Other Economic Development	41,600.00	21,600.00	20,000.00	21,600.00
Total I13 - ECONOMIC SERVICES	130,934.45	59,993.00	70,941.45	133,600.00
I14 - OTHER PROPERTY & SERVICES				
I141 - Private Works				
I141005 - Private Works Charges	29,526.16	18,334.00	11,192.16	20,000.00
Total I141 - Private Works	29,526.16	18,334.00	11,192.16	20,000.00
I143 - Public Works Overheads				
I143005 - Depot Sale of Water	0.00	0.00	0.00	0.00
I143010 - Reimbursements	21,804.88	27,500.00	-5,695.12	30,000.00
Total I143 - Public Works Overheads	21,804.88	27,500.00	-5,695.12	30,000.00
I144 - Plant Operation Costs				
I144010 - Charges - Sale of Scrap	0.00	0.00	0.00	0.00
I144020 - Reimbursements	28,758.22	36,666.00	-7,907.78	40,000.00
I144100 - Gain on Disposal of Assets	58,000.00			
Total I144 - Plant Operation Costs	86,758.22	36,666.00	50,092.22	40,000.00
I145 - Administration				
I145010 - Reimbursements	22,722.45	916.00	21,806.45	1,000.00
I145015 - Advertising Rebates	1,235.91	1,834.00	-598.09	2,000.00
I145020 - Admin Charges	395.93	459.00	-63.07	500.00
I145025 - Photocopies & Facsimiles	35.31	91.00	-55.69	100.00
I145030 - Profit on Sale of Assets	0.00			
I145046 - Commissions - Transport	158.62			
Total I145 - Administration	24,548.22	3,300.00	21,248.22	3,600.00
I148 - Unclassified Income				
I148003 - Other Income	0.00			
Total I148 - Unclassified Income	0.00			
Total I14 - OTHER PROPERTY & SERVICES	162,637.48	85,800.00	76,837.48	93,600.00
Total Income	7,522,983.51	6,377,254.00	1,145,729.51	7,154,636.00
Expense				
E03 - GENERAL PURPOSE FUNDING.				
E031 - Rates				
E031004 - Early Payment Incentive	1,000.00	1,000.00	0.00	1,000.00
E031005 - Title Searches	0.00	459.00	-459.00	500.00
E031010 - Valuation Expenses	2,682.05	2,750.00	-67.95	3,000.00
E031020 - Debt Collection Costs	5,164.64	4,584.00	580.64	5,000.00

Shire of Yalgoo

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	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
E031021 · Refunds	3,563.62	2,750.00	813.62	3,000.00
E031030 · Other Expenses	1,126.47	275.00	851.47	300.00
E031035 · Rates write-off	0.00	916.00	-916.00	1,000.00
E031200 · Admin Allocation - Rates	92,388.78	90,243.00	2,145.78	97,983.00
Total E031 · Rates	105,925.56	102,977.00	2,948.56	111,783.00
E032 · Other				
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	151,547.87	170,100.00	-18,552.13	169,121.00
Total E032 · Other	151,547.87	170,650.00	-19,102.13	169,671.00
Total E03 · GENERAL PURPOSE FUNDING.	257,473.43	273,627.00	-16,153.57	281,454.00
E04 · GOVERNANCE.				
E041 · Membership				
E041005 · Members Subscriptions	6,107.91	5,258.00	849.91	5,737.00
E041010 · President's Allowance				
E041011 · Presidents allowance	6,300.83	5,985.00	315.83	6,530.00
E041012 · Deputy Presidents allowance	2,184.98	740.00	1,444.98	1,110.00
Total E041010 · President's Allowance	8,485.81	6,725.00	1,760.81	7,640.00
E041015 · Members Meeting Fees	8,674.85	16,500.00	-7,825.15	18,000.00
E041020 · Members Travelling	21,073.25	13,750.00	7,323.25	15,000.00
E041022 · Member Communication Allowance	3,637.00			
E041030 · Conference Expenses	20,370.34	20,000.00	370.34	20,000.00
E041035 · Training Expenses	3,049.28	13,266.00	-10,216.72	14,473.00
E041040 · Refreshments & Receptions	9,160.40	9,000.00	160.40	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	2,750.00	-2,441.40	3,000.00
E041060 · Members Insurance	3,954.40	2,893.00	1,061.40	3,157.00
E041065 · Members Donations	260.00	1,834.00	-1,574.00	2,000.00
E041070 · Murchison Zone WALGA Exps	529.62	2,600.00	-2,070.38	2,600.00
E041075 · Members Expenses Other	3,709.97	1,000.00	2,709.97	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	20,000.00
E041200 · Admin Allocation - Members	178,140.52	205,394.00	-27,253.48	244,640.00
E041298 · Depn - Membership	1,299.58	1,757.00	-457.42	1,916.00
Total E041 · Membership	269,366.53	351,393.00	-82,026.47	405,663.00
Total E04 · GOVERNANCE.	269,366.53	351,393.00	-82,026.47	405,663.00
E05 · LAW ORDER & PUBLIC SAFETY.				
E051 · Fire Prevention				
E051005 · Fire Prevention Expenses	45,510.38	8,317.00	37,193.38	9,074.00
E051010 · Fire Vehicles Expenses	638.09	2,850.00	-2,211.91	3,110.00

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	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
E051015 · Fire Insurance	1,102.51	1,101.00	1.51	1,101.00
E051020 · Fire Shed Expenses	2,363.46	2,439.00	-75.54	2,500.00
E051110 · Fire breaks	372.03	2,338.00	-1,965.97	2,550.00
E051111 · Emergency Management	6,179.54	17,500.00	-11,320.46	17,500.00
E051150 · Bush Fire Expenses	213,127.85	100,000.00	113,127.85	100,000.00
E051200 · Admin Allocation - Fire Control	8,685.53	26,056.00	-17,370.47	28,290.00
E051298 · Depn - Fire Control	35,951.67	35,899.00	52.67	39,162.00
Total E051 · Fire Prevention	313,931.06	196,500.00	117,431.06	203,287.00
E052 · Animal Control				
E052005 · Dog Control Expenses	266.00	2,750.00	-2,484.00	3,000.00
E052015 · Dog Range Expenses	14,540.20	16,041.00	-1,500.80	17,500.00
E052200 · Admin Allocation - Animal Contr	23,563.66	26,056.00	-2,492.34	28,290.00
E052298 · Depn. Animal Control	171.24	172.00	-0.76	187.00
Total E052 · Animal Control	38,541.10	45,019.00	-6,477.90	48,977.00
E053 · Other Law, Order Public Safety				
E053005 · Community Safety Grant Expenses	0.00	2,000.00	-2,000.00	2,000.00
Total E053 · Other Law, Order Public Safety	0.00	2,000.00	-2,000.00	2,000.00
Total E05 · LAW ORDER & PUBLIC SAFETY.	352,472.16	243,519.00	108,953.16	254,264.00
E06 · EDUCATION & WELFARE.				
E061 · Other Education				
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
Total E061 · Other Education	161.60	5,200.00	-5,038.40	5,200.00
Total E06 · EDUCATION & WELFARE.	161.60	5,200.00	-5,038.40	5,200.00
E07 · HEALTH.				
E074 · Admin. & Inspections				
E074006 · EHO Consulting	15,127.46	12,834.00	2,293.46	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	9,803.85	10,841.00	-1,037.15	11,770.00
E074298 · Depn. - Health Admin. & Inspect	627.41	627.00	0.41	683.00
E074300 · Yalgoo Group Zero Waste Expense	0.00	0.00	0.00	0.00
Total E074 · Admin. & Inspections	25,558.72	24,802.00	756.72	26,953.00
E075 · Preventative Services				
E075005 · Mosquito Control	0.00	4,584.00	-4,584.00	5,000.00
E075298 · Depn - Prev Services	109.60	307.00	-197.40	334.00
Total E075 · Preventative Services	109.60	4,891.00	-4,781.40	5,334.00

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	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
E077 - Other Health				
E077005 - Health Centre Maintenance	9,658.62	20,166.00	-10,507.38	22,000.00
E077010 - Analytical Expenses	378.55	366.00	12.55	400.00
E077015 - Ambulance Services	1,021.38	1,834.00	-812.62	2,000.00
E077020 - RFDS Paynes Find	0.00	239.00	-239.00	260.00
E077025 - Dental Services	0.00	459.00	-459.00	500.00
E077100 - Other Health Admin Allocation	4,213.83	4,660.00	-446.17	5,059.00
E077298 - Depn - Other Health	17,873.91	17,848.00	25.91	19,470.00
Total E077 - Other Health	33,146.29	45,572.00	-12,425.71	49,689.00
Total E07 - HEALTH.	58,814.61	75,265.00	-16,450.39	81,976.00
E09 - HOUSING.				
E091 - Staff Housing				
E091005 - Staff Housing Expenses	165,875.82	128,509.00	37,366.82	150,000.00
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	6,965.46	7,703.00	-737.54	8,363.00
E091298 - Depreciation - Staff Housing	16,627.54	16,225.00	402.54	17,701.00
Total E091 - Staff Housing	203,211.96	152,437.00	50,774.96	203,027.00
E092 - Other Housing				
E092105 - 18C Shamrock St expenses	329.69	433.00	-103.31	473.00
E092110 - 18D Shamrock St expenses	152.75	5,751.00	-5,598.25	6,273.00
E092298 - Depn - Other Housing	39,482.88	39,060.00	422.88	42,610.00
Total E092 - Other Housing	39,965.32	45,244.00	-5,278.68	49,356.00
Total E09 - HOUSING.	243,177.28	197,681.00	45,496.28	252,383.00
E10 - COMMUNITY AMENITIES.				
E101 - Sanitation Other				
E101005 - Household Refuse Collection	17,584.89	16,442.00	1,142.89	17,936.00
E101010 - Refuse Site Mainten - Yalgoo	20,348.45	28,334.00	-7,985.55	30,000.00
E101015 - Refuse Site Mainten - Paynes F	0.00	9,166.00	-9,166.00	10,000.00
E101020 - Commercial Refuse Collection	8,778.22	4,051.00	4,727.22	4,420.00
E101025 - Replacement bins	765.00	916.00	-151.00	1,000.00
E101200 - Admin Allocation - Sanitation	9,374.05	10,365.00	-990.95	11,254.00
E101201 - Waste Management Expend	0.00	19,166.00	-19,166.00	20,000.00
Total E101 - Sanitation Other	56,850.61	88,440.00	-31,589.39	94,610.00
E102 - Protection of Environment				
E102005 - Removal Abandoned Vehicles	0.00	1,191.00	-1,191.00	1,300.00
Total E102 - Protection of Environment	0.00	1,191.00	-1,191.00	1,300.00
E106 - T.P. & Regional Devel				

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	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
E106005 · TP Scheme Expenses	3,008.52	7,000.00	-3,991.48	7,000.00
E106200 · Admin Allocation - Town Plannin	6,535.64	7,227.00	-691.36	7,847.00
Total E106 · T.P. & Regional Devel	9,544.16	14,227.00	-4,682.84	14,847.00
E107 · Other				
E107005 · Cemetery Expenses	12,101.95	4,584.00	7,517.95	5,000.00
E107010 · Public Conveniences	31,421.33	41,250.00	-9,828.67	45,000.00
E107015 · Community Bus Expenses	3,347.71	2,291.00	1,056.71	2,500.00
E107021 · Vacant Land Development/Mtce	1,425.78	5,000.00	-3,574.22	5,000.00
E107025 · Interest Expenditure - Loan 54	4,071.66	5,550.00	-1,478.34	6,054.00
E107200 · Admin Allocation - Other Commun	6,707.58	7,418.00	-710.42	8,053.00
E107298 · Depn - Other Community Services	17,114.34	17,274.00	-159.66	18,845.00
Total E107 · Other	76,190.35	83,367.00	-7,176.65	90,452.00
Total E10 · COMMUNITY AMENITIES.	142,585.12	187,225.00	-44,639.88	201,209.00
E11 · RECREATION & CULTURE.				
E111 · Public Halls & Civic Centres				
E111005 · Yalgoo Hall Expenses	24,859.54	19,591.00	5,268.54	21,372.00
E111200 · Admin Allocation - Public Halls	28,207.31	31,190.00	-2,982.69	33,866.00
E111201 · Yalgoo Community Hub CYC Expens	5,101.05	7,334.00	-2,232.95	8,000.00
E111298 · Depn - Public Halls	10,768.18	10,604.00	164.18	11,568.00
Total E111 · Public Halls & Civic Centres	68,936.08	68,719.00	217.08	74,806.00
E113 · Other Recreation				
E113002 · Community Park Gibbon St	25,535.07	26,334.00	-798.93	28,000.00
E113004 · Shamrock St Park	12,043.23	7,334.00	4,709.23	8,000.00
E113010 · Old Railway Station grounds	45,134.91	32,996.00	12,138.91	35,995.00
E113015 · Old Railway Station building	40,062.25	38,482.00	1,580.25	40,000.00
E113020 · Paynes Find Complex Expenses	48,454.00	57,500.00	-9,046.00	60,000.00
E113025 · Tennis Courts	3,368.54	428.00	2,940.54	466.00
E113030 · Yalgoo Golf Course	816.95	1,834.00	-1,017.05	2,000.00
E113060 · Minor Equipment	5,788.09	5,500.00	288.09	6,000.00
E113070 · Payne's Find Development projec	0.00	4,584.00	-4,584.00	5,000.00
E113090 · Water Park Mtce	14,923.14	16,500.00	-1,576.86	18,000.00
E113200 · Admin Allocation - Other Recrea	34,141.21	37,752.00	-3,610.79	40,990.00
E113298 · Depn - Other Recreation	57,296.29	56,745.00	551.29	61,903.00
Total E113 · Other Recreation	287,563.68	285,989.00	1,574.68	306,354.00
E114 · TV & Radio Broadcasting				
E114005 · Rebroadcasting Licences	3,278.08	5,500.00	-2,221.92	6,000.00
E114006 · Rebroadcasting Mats/Contr	2,394.16	916.00	1,478.16	1,000.00
E114010 · Rebroadcasting Equip Mtce	117.26	3,666.00	-3,548.74	4,000.00
E114011 · Digital TV Initiative	0.00	18,334.00	-18,334.00	20,000.00
Total E114 · TV & Radio Broadcasting	5,789.50	28,416.00	-22,626.50	31,000.00
E115 · Library				

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	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
E115010 · Freight & Post (Books)	824.48	916.00	-91.52	1,000.00
E115015 · Library Other Expenses	651.42	2,750.00	-2,098.58	3,000.00
E115200 · Admin Allocation - Libraries	33,797.36	37,372.00	-3,574.64	40,577.00
E115298 · Depn - Library	910.85	307.00	603.85	334.00
Total E115 · Library	36,184.11	41,345.00	-5,160.89	44,911.00
E116 · Other Culture				
E116105 · Municipal heritage Inventory	0.00	0.00	0.00	0.00
E116110 · Celebration	14,012.55	20,000.00	-5,987.45	20,000.00
E116200 · Admin Allocated Other Culture	8,599.58	9,509.00	-909.42	10,325.00
Total E116 · Other Culture	22,612.13	29,509.00	-6,896.87	30,325.00
E117 · Other Heritage				
E117005 · Museum/Gaol Expenses	3,979.07	5,959.00	-1,979.93	6,500.00
E117010 · Chapel Expenses	1,630.88	3,666.00	-2,035.12	4,000.00
E117110 · Old Anglican Church	1,825.42	5,947.00	-4,121.58	6,487.00
E117120 · Anglican Church Conserv. Plan	0.00	0.00	0.00	0.00
E117200 · Admin Alloc - Other Heritage	11,867.81	13,123.00	-1,255.19	14,248.00
E117298 · Depn Other Heritage	22,420.45	23,001.00	-580.55	25,093.00
Total E117 · Other Heritage	41,723.63	51,696.00	-9,972.37	56,328.00
Total E11 · RECREATION & CULTURE.	462,809.13	505,674.00	-42,864.87	543,724.00
E12 · TRANSPORT.				
E122 · Road Maintenance				
E122005 · Town St Maintenance	68,128.03	86,166.00	-18,037.97	94,000.00
E122010 · Footpaths/Crossover Mtce	630.56	2,016.00	-1,385.44	2,200.00
E122011 · Lighting of Streets	7,569.55	6,325.00	1,244.55	6,900.00
E122013 · Street Trees & Watering	6,409.74	15,766.00	-9,356.26	17,200.00
E122014 · Loss on Disposal of Assets	13,483.58	32,213.00	-18,729.42	32,876.00
E122025 · Road Mtce Other Works				
E025.10 · Sign Reps/Replace	10,629.41	18,334.00	-7,704.59	20,000.00
E025.11 · Street Sweeping	557.87	459.00	98.87	500.00
E025.13 · Veg/Weed Control	-72.36	1,100.00	-1,172.36	1,200.00
E122025 · Road Mtce Other Works - Other	11,581.00			
Total E122025 · Road Mtce Other Works	22,695.92	19,893.00	2,802.92	21,700.00
E122030 · Road Inspection After Rain	1,412.70			
E122050 · Engineering	49,709.14	31,000.00	18,709.14	32,000.00
E122054 · Cement Products	13,997.15			
E122055 · Rural Road Maintenance	645,068.57	556,234.00	88,834.57	606,800.00
E122056 · Roman Expenses	15,084.79	9,584.00	5,500.79	10,000.00
E122060 · Depot Maintenance	54,598.46	55,834.00	-1,235.54	60,000.00
E122090 · Rework - Inclement Weather	41,764.59	42,000.00	-235.41	42,000.00
E122091 · Office Maintenance	0.00	5,000.00	-5,000.00	5,000.00
E122298 · Depreciation - Transport Other	635,162.96	658,152.00	-22,989.04	717,983.00
E122300 · Flood Damage				
E025.20 · Opening Up	-9,829.88			

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E025.30 - Reinstatement	207,481.08			
E025.40 - Opening Up Flood Feb 2011	19,700.00			
E025.50 - Reinstatement Flood Feb 2011	1,908,570.38			
E122300 - Flood Damage - Other	0.00	1,988,940.00	-1,988,940.00	2,063,916.00
Total E122300 - Flood Damage	2,125,921.58	1,988,940.00	136,981.58	2,063,916.00
Total E122 - Road Maintenance	3,701,637.32	3,509,123.00	192,514.32	3,712,575.00
E126 - Aerodrome				
E126005 - Yalgoo Airstrip	4,748.16	5,500.00	-751.84	6,000.00
E126010 - Paynes Find Airstrips	9,884.37	7,334.00	2,550.37	8,000.00
E126015 - Emergency Airstrips	405.84	3,666.00	-3,260.16	4,000.00
E126090 - Rework - Inclement Weather	24,484.62	25,000.00	-515.38	25,000.00
E126200 - Admin Allocation - Aerodromes	4,041.90	4,469.00	-427.10	4,853.00
E126298 - Depn - Aerodromes	3,054.20	2,332.00	722.20	2,543.00
Total E126 - Aerodrome	46,619.09	48,301.00	-1,681.91	50,396.00
Total E12 - TRANSPORT.	3,748,256.41	3,557,424.00	190,832.41	3,762,971.00
E13 - ECONOMIC SERVICES.				
E131 - Rural Services				
E131010 - Vermin Control - MRVC	10,860.35	11,000.00	-139.65	11,000.00
E131200 - Admin Allocated	18,747.29	20,730.00	-1,982.71	22,508.00
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	347.18	347.00	0.18	378.00
Total E131 - Rural Services	29,954.82	34,077.00	-4,122.18	35,886.00
E132 - Tourism/Area Promotion				
E132005 - Caravan Park Expenditure	119,342.37	114,250.00	5,092.37	121,000.00
E132007 - Tourism Promotion	19,564.74	36,666.00	-17,101.26	40,000.00
E132008 - Tourism Signage	5,359.30	4,584.00	775.30	5,000.00
E132009 - Town Entry Statements (Mtce)	3,089.70	1,834.00	1,255.70	2,000.00
E132010 - Website Development Expenses	599.74	1,100.00	-500.26	1,200.00
E132015 - Insurance	0.00	616.00	-616.00	673.00
E132018 - HCP Project Activity Expenses	187.73			
E132019 - HCP Vehicle YA800	2,986.09	3,666.00	-679.91	4,000.00
E132020 - HCP Office Maintenance	45.00	0.00	45.00	0.00
E132021 - HCP Office Materials & Contract	1,218.41	916.00	302.41	1,000.00
E132022 - HCP Office Equipment	467.63	459.00	8.63	500.00
E132025 - Centrecare support	36,750.00	48,034.00	-11,284.00	52,400.00
E132026 - Emu Cup event	0.00	4,584.00	-4,584.00	5,000.00
E132200 - Admin Allocated - Tourism	22,531.36	24,914.00	-2,382.64	27,051.00
E132298 - Depn - Tourism	20,318.15	21,369.00	-1,050.85	23,311.00
Total E132 - Tourism/Area Promotion	232,460.22	262,992.00	-30,531.78	283,135.00
E133 - Building Control				

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

	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
E133005 · Building Control Expenses	0.00	275.00	-275.00	300.00
E133010 · EHO Consulting Costs	6,647.73	12,834.00	-6,186.27	14,000.00
E133200 · Admin Allocated Building Contro	6,019.90	6,657.00	-637.10	7,227.00
Total E133 · Building Control	12,667.63	19,766.00	-7,098.37	21,527.00
E134 · Public Utility				
E134005 · P/Find Water Supply Expenses	0.00	459.00	-459.00	500.00
E134300 · Yalgoo Street Lights	0.00			
Total E134 · Public Utility	0.00	459.00	-459.00	500.00
E136 · Fuel Station				
E136015 · Licences/Permits	638.00	459.00	179.00	500.00
E136030 · Other Expenses	1,474.43	6,416.00	-4,941.57	7,000.00
E136298 · Depn Fuel Station	8,569.11	10,577.00	-2,007.89	11,538.00
Total E136 · Fuel Station	10,681.54	17,452.00	-6,770.46	19,038.00
E138 · Other Economic Development				
E138110 · Economic Development Contract	0.00	90,000.00	-90,000.00	100,000.00
E138120 · Economic Development Initiative	0.00	30,800.00	-30,800.00	61,600.00
Total E138 · Other Economic Development	0.00	120,800.00	-120,800.00	161,600.00
Total E13 · ECONOMIC SERVICES.	285,764.21	455,546.00	-169,781.79	521,686.00
E14 · OTHER PROPERTY & SERVICES.				
E141 · Private Works				
E141005 · Private Works Expenses	29,238.93	18,334.00	10,904.93	20,000.00
Total E141 · Private Works	29,238.93	18,334.00	10,904.93	20,000.00
E143 · Works Overheads				
E143005 · Engineering Supervision Costs	135,184.38	146,870.00	-11,685.62	159,775.00
E143010 · Sick Leave	20,669.36	23,048.00	-2,378.64	25,144.00
E143011 · Light Duties/Rehab	35,055.45	37,000.00	-1,944.55	37,000.00
E143015 · Annual Leave	47,599.39	46,098.00	1,501.39	50,288.00
E143020 · Public Holidays	21,351.97	23,048.00	-1,696.03	25,144.00
E143030 · Accrued Leave Expenses	0.00	0.00	0.00	0.00
E143035 · Superannuation	50,474.19	37,208.00	13,266.19	29,135.00
E143039 · ETP	11,563.40	5,000.00	6,563.40	5,000.00
E143040 · Wages Allowances	15,600.02	73,838.00	-58,237.98	75,000.00
E143041 · Backpay	20,212.45	22,000.00	-1,787.55	22,000.00
E143042 · Stand down time/wet weather	0.00	0.00	0.00	0.00
E143043 · Stand down time other	4,668.84			
E143050 · Staff Training	44,393.09	37,832.00	6,561.09	41,272.00
E143055 · Protective Clothing	4,811.73	5,500.00	-688.27	6,000.00
E143060 · Travel & Accommodation	24,949.13	4,584.00	20,365.13	5,000.00
E143065 · Depot Mtce Expenses	11,732.89			
E143075 · Foreman's Vehicle Expenses	7,983.72	11,000.00	-3,016.28	12,000.00
E143078 · OH & S	3,542.90	9,166.00	-5,623.10	10,000.00

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to May 31, 2012

	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
E143085 · Tools Replaced	1,666.44	916.00	750.44	1,000.00
E143095 · Traffic Management Signs	0.00	6,416.00	-6,416.00	7,000.00
E143100 · Insurance on Works	8,118.79	12,188.00	-4,069.21	13,297.00
E143101 · Satellite phones	3,201.44	2,750.00	451.44	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	2,291.00	-2,291.00	2,500.00
E143110 · Works Workers Compen. 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	176,381.35	195,037.00	-18,655.65	211,763.00
E143299 · LESS PWOH ALLOCATED-PROJECTS	-507,213.97	-717,136.00	209,922.03	-782,218.00
Total E143 · Works Overheads	166,375.23	25,554.00	140,821.23	0.00
E144 · Plant Cost Overheads				
E144005 · Fuel & Oil	104,862.29	150,000.00	-45,137.71	165,000.00
E144010 · Tyres & Tubes	42,105.75	37,916.00	4,189.75	40,000.00
E144015 · Parts & Repairs	250,262.41	174,166.00	76,096.41	190,000.00
E144020 · Repair Wages	11,303.00	27,500.00	-16,197.00	30,000.00
E144025 · Insurance (Reg/Ins)	63,304.99	58,029.00	5,275.99	63,305.00
E144035 · Other POC Expenses	610.39			
E144040 · Blades & Tynes	8,427.16	13,750.00	-5,322.84	15,000.00
E144045 · Licensing (Reg/Ins)	819.98	0.00	819.98	0.00
E144050 · Survey and Microcom Equipment	7,507.54	2,291.00	5,216.54	2,500.00
E144052 · Workshop consumables	29,885.94	18,334.00	11,551.94	20,000.00
E144053 · Replacement tools	1,271.22	5,500.00	-4,228.78	6,000.00
E144200 · Admin Alloc - POC	17,717.40	19,590.00	-1,872.60	21,270.00
E144298 · Plant Depreciation	153,494.14	159,536.00	-6,041.86	174,040.00
E144299 · LESS POC ALLOCATED-PROJECTS	-609,910.02	-666,616.00	56,705.98	-727,115.00
Total E144 · Plant Cost Overheads	81,662.19	-4.00	81,666.19	0.00
E145 · Administration				
E145005 · Salaries & Wages	351,996.70	393,076.00	-41,079.30	408,551.00
E145008 · Backpay	7,216.10	7,000.00	216.10	7,000.00
E145010 · Superannuation	54,102.97	43,924.00	10,178.97	45,195.00
E145015 · Staff Amenities	3,213.99	1,834.00	1,379.99	2,000.00
E145020 · Staff Uniforms	568.45	7,334.00	-6,765.55	8,000.00
E145025 · Recruitment Expenses	15,021.42	16,500.00	-1,478.58	18,000.00
E145026 · Admin Relocation Expenses	2,437.96	13,750.00	-11,312.04	15,000.00
E145027 · Drug and alcohol testing	0.00	595.00	-595.00	650.00
E145030 · Staff Training	17,651.58	25,666.00	-8,014.42	28,000.00
E145035 · Advertising	3,709.69	13,750.00	-10,040.31	15,000.00
E145040 · Postage and Freight	2,110.48	1,100.00	1,010.48	1,200.00
E145045 · Printing & Stationery	9,493.70	13,750.00	-4,256.30	15,000.00
E145050 · Subscriptions	4,290.09	10,084.00	-5,793.91	11,000.00
E145055 · Computer Mtce/Support	17,070.92	20,166.00	-3,095.08	22,000.00
E145060 · Office Equip Mtce	7,011.88	12,100.00	-5,088.12	13,200.00
E145065 · Travel & Accommodation	2,863.11	7,334.00	-4,470.89	8,000.00
E145070 · Conference Expenses	4,688.40	5,959.00	-1,270.60	6,500.00
E145075 · Vehicle Expenses- YA 0	6,238.19	6,875.00	-636.81	7,500.00

Shire of Yalgoo

Income Statement by Program

July 1, 2011 through to May 31, 2012

	Jul '11 - May 12	Budget	\$ Over Budget	Annual Budget
E145076 · Admin VRE (FBT)	13,902.77	23,466.00	-9,563.23	25,600.00
E145080 · Audit Fees	15,654.17	16,000.00	-345.83	16,000.00
E145085 · Consultancy	40,142.17	41,250.00	-1,107.83	45,000.00
E145086 · Accounting Service	126,530.96	153,750.00	-27,219.04	160,000.00
E145090 · Legal Expenses	1,897.78	7,334.00	-5,436.22	8,000.00
E145095 · Administration Building Mtce	20,006.34	26,584.00	-6,577.66	29,000.00
E145096 · Human Resource Management	5,500.00	9,166.00	-3,666.00	10,000.00
E145097 · OH & S Admin	2,062.50	4,584.00	-2,521.50	5,000.00
E145105 · Electricity	8,314.54	8,250.00	64.54	9,000.00
E145110 · Telephone-Internet	21,990.27	16,500.00	5,490.27	18,000.00
E145115 · Insurance	33,233.01	30,000.00	3,233.01	30,000.00
E145120 · Bank Charges	4,628.00	2,934.00	1,694.00	3,200.00
E145125 · Loss on Sale of Assets	16,744.30	0.00	16,744.30	0.00
E145130 · Expenses Other	3,806.14	1,834.00	1,972.14	2,000.00
E145140 · Cash Rounding Account	-0.01	0.00	-0.01	0.00
E145145 · Water	2,145.15	459.00	1,686.15	500.00
E145146 · Admin Vehicle	2,791.72	3,209.00	-417.28	3,500.00
E145298 · Depn - Administration General	30,943.80	32,900.00	-1,956.20	35,890.00
E145300 · LESS ADMIN ALLOCATED-PROGRAMS	-859,979.24	-950,932.00	90,952.76	-1,032,486.00
Total E145 · Administration	0.00	28,085.00	-28,085.00	0.00
E146 · Salaries Control				
E146010 · Gross Total Salaries and Wages	922,733.17	1,056,792.00	-134,058.83	1,152,863.00
E146020 · Reimb.- Workers Comp.	2,641.77	0.00	2,641.77	0.00
E146200 · LESS SALS/WAGES ALLOCATED	-925,374.20	-1,056,792.00	131,417.80	-1,152,863.00
Total E146 · Salaries Control	0.74	0.00	0.74	0.00
E147 · Unclassified Items				
E147110 · Pay super on overtime 2003-08	0.00	159,536.00	-159,536.00	174,040.00
E147900 · Suspense	-78.23	-159,536.00	159,457.77	-174,040.00
Total E147 · Unclassified Items	-78.23	0.00	-78.23	0.00
Total E14 · OTHER PROPERTY & SERVICES.	277,198.86	71,969.00	205,229.86	20,000.00
Total Expense	6,098,079.34	5,924,523.00	173,556.34	6,330,530.00
Net Income	1,424,904.17	452,731.00	972,173.17	824,106.00

Shire of Yalgoo investment register as at 31 May 2012

Fund	Institution	Invested	Due	Interest Rate %	Amount Due
Municipal	NAB	varying		Up to 2.40	
Reserve	NAB	444,268	24/05/2012	4.97%	447,897
Reserve	Suncorp	1,188,218	29/06/2012	5.87%	1,219,641
		1,632,486			

2011-2012	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
Bal c/f	\$ 27,786	\$ 20,110	\$ 1,385,713	\$ 433,398	\$ 303,816	\$ 229,028	\$ 199,217	\$ 113,529	\$ 94,551	-\$ 8,181	-\$ 13,050	\$ 5,908
Rates raised		\$ 1,346,315										
Adjustments	\$ 36	\$ 55,074	-\$ 25,295	\$ 3,718	\$ 3,269	\$ 552	-\$ 1,944	-\$ 8,566	\$ 1,101	\$ 7,840	\$ 18,959	
Total Rates	\$ 27,822	\$ 1,421,499	\$ 1,360,418	\$ 437,116	\$ 307,085	\$ 229,580	\$ 197,273	\$ 104,963	\$ 95,652	-\$ 341	\$ 5,908	\$ 5,908
Received	\$ 7,712	\$ 35,786	\$ 927,020	\$ 133,301	\$ 78,056	\$ 30,364	\$ 83,744	\$ 10,412	\$ 103,833	\$ 12,709		
Balance outstanding	\$ 20,110	\$ 1,385,713	\$ 433,398	\$ 303,816	\$ 229,028	\$ 199,217	\$ 113,529	\$ 94,551	-\$ 8,181	-\$ 13,050	\$ 5,908	\$ 5,908
Percentage outstanding		97.0%	30.3%	21.3%	16.0%	13.9%	7.9%	6.6%	-0.6%	-0.9%	0.4%	0.4%

2010-2011	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11
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
Total Rates	\$ 28,333	\$ 1,155,545	\$ 1,134,623	\$ 464,584	\$ 288,628	\$ 225,639	\$ 228,866	\$ 180,492	\$ 134,033	\$ 54,211	\$ 47,167	\$ 38,214
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
Balance outstanding	\$ 27,210	\$ 1,133,635	\$ 463,466	\$ 277,960	\$ 209,455	\$ 218,185	\$ 176,159	\$ 134,875	\$ 58,519	\$ 42,639	\$ 33,890	\$ 27,786
Percentage outstanding		94.1%	38.5%	23.1%	17.4%	18.1%	14.6%	11.2%	4.9%	3.5%	2.8%	2.3%

2009-2010	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
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
Total Rates	\$ 71,007	\$ 1,069,513	\$ 1,045,733	\$ 934,994	\$ 391,521	\$ 330,291	\$ 206,618	\$ 186,837	\$ 137,879	\$ 127,081	\$ 100,346	\$ 32,564
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
Balance outstanding	\$ 51,820	\$ 1,045,685	\$ 923,275	\$ 389,631	\$ 328,716	\$ 205,123	\$ 182,903	\$ 135,967	\$ 109,294	\$ 99,427	\$ 31,659	\$ 28,328
Percentage outstanding		92.5%	81.6%	34.5%	29.1%	18.1%	16.2%	12.0%	9.7%	8.8%	2.8%	2.5%

Material Variances as at 31 May 2012

INCOME

Program		YTD (July 11 - Mar 12)				Annual	Amended Budget adopted April 12	Comments
		Actuals	Budget	Variance - over/(under)		Budget adopted Aug 11		
				\$	%	\$		
General Purpose Funding	103	1,945,689	1,755,482	190,207	11%	3,702,905	1,755,816	• Timing of grants income: CLGF
Law Order & Public Safety	105	257,058	151,948	105,110	69%	34,470	152,005	• Reimbursement for Fire related costs
Health	107	50,205	70,918	(20,713)	(29)%	23,000	73,000	• Timing of invoiceing of WACHS for Health Centre
Community Amenities	110	64,091	12,202	51,889	425%	32,320	12,320	• Northern Planning - grant for townsite infrastructure plan not yet reflected in budget (refer motion C2012-05-05)
Recreation & Culture	111	22,427	12,063	10,364	86%	12,250	12,250	• Waterpark contribution midwest development (late payment due to delay from MWDC in processing grant commitment for \$40K balance of grant)
Transport	112	3,530,654	2,854,207	676,447	24%	3,456,586	3,546,570	• Timing of grants income: RRGP, R2R, Blackspot funding and mining contributions towards roads.
Economic Services	113	130,934	59,993	70,941	118%	99,600	133,600	• Caravan Park income • Timing of Healthy community mining contribution
Other Property & Services	114	162,637	85,800	76,837	90%	93,600	93,600	• Private works income • Gain recognised on sale of assets

EXPENDITURE

Program		YTD (July 11 - Mar 12)				Annual	Amended Budget adopted April 12	Comments
		Actuals	Budget	Variance - over/(under)		Budget adopted		
				\$	\$	\$		
		\$	\$	\$	%	\$		
Governance	E04	269,367	351,393	(82,026)	(23)%	489,827	405,663	<ul style="list-style-type: none"> Administration Expenses Allocation Unspent component of Forward Capital Works Plan and Integrated Planning
Law Order & Public Safety	E05	352,472	243,519	108,953	45%	153,155	254,264	<ul style="list-style-type: none"> Bushfire and fire prevention expenses offset by increase in reimbursement income
Health	E07	58,815	75,265	(16,450)	(22)%	82,269	81,976	<ul style="list-style-type: none"> Mosquito Control not yet spent Health Centre Maintenance under YTD budget
Housing	E09	243,177	197,661	45,516	23%	216,561	252,383	<ul style="list-style-type: none"> Staff Housing repairs and maintenance
Community Amenities	E10	142,585	187,225	(44,640)	(24)%	181,681	201,209	<ul style="list-style-type: none"> Waste management expenses below budget Paynes Find refuse site maintenance underspent
Recreation & Culture	E11	462,809	505,674	(42,865)	(8)%	493,361	543,724	<ul style="list-style-type: none"> Digital TV Initiative not yet started
Transport	E12	3,748,256	3,557,424	190,832	5%	4,052,429	3,762,971	<ul style="list-style-type: none"> Rural road maintenance being undertaken Town street maintenance Timing of flood damage expenditure
Economic Services	E13	285,764	455,546	(169,782)	(37)%	482,673	521,686	<ul style="list-style-type: none"> Tourism underspent CYDC position not yet appointed. This expenditure to carry forward into new financial year
Other Property & Services	E14	277,197	71,969	205,228	285%	23,272	20,000	<ul style="list-style-type: none"> Public Works Overhead & Plant Oncosts allocated to cost centres in June 2012

Capital Works Expenditure

Program	YTD (July 11 - Mar 12)				Annual	Amended Budget adopted April 12	Comments
	Actuals \$	Budget \$	Variance - over/(under)		Budget adopted Aug 11		
			\$	%	\$		
Law, Order, Public Safety	15,996	28,000	(12,004)	(43)%	23,000	28,000	<ul style="list-style-type: none"> Security lighting project commenced - grant extended until December 2012
Community Amenities	6,097	89,546	(83,449)	(93)%	169,546	89,546	<ul style="list-style-type: none"> Sewerage Plant yet to be built Recycling Waste Management
Recreation and Culture	127,662	242,969	(115,307)	(47)%	387,969	242,969	<ul style="list-style-type: none"> Yalgoo hall upgrade underway Yalgoo sports facility to be started in new financial year Refurbishment of Parks and Gardens Depot underway Community park work to be undertaken by maintenance supervisor
Transport	1,197,947	1,374,031	(176,084)	(13)%	1,407,031	1,374,031	<ul style="list-style-type: none"> Yalgoo- Morawa Reform underway Purchase of Dolly delayed Purchase of Gardener's ute scheduled for next financial year
Economic Services	61,827	81,865	(20,038)	(24)%	229,000	81,865	<ul style="list-style-type: none"> Paynes Find Beautification to be undertaken in new financial year Caravan park redevelopment to be undertaken once 48 Gibbons St completed
Other Property and Services	4,497	57,850	(53,353)	(92)%	142,850	57,850	<ul style="list-style-type: none"> CEO Vehicle not to be traded in 2011/12 - replacement of works supervisor vehicle to be purchased late 2011/12 Admin Building Garden Refurbishment has commenced

Shire of Yalgoo Schedule of Payments, May 31 2012

The following schedule of accounts has been paid under delegation, by the Chief Executive Officer from the 1st to 30th April 2012. Direct Transactions totalling \$ 1,764,762.54 submitted to each member of the Council on Thursday 21st June 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
01/05/2012		Total Eden Pty Ltd	Irrigation supplies	5,645.72	
01/05/2012		All About Canvas	Tourism Signage	118.80	
01/05/2012		Bunnings Building Supplies Pty Ltd	Staff Housing	2,588.53	
01/05/2012		Courier Australia	Postage & Freight	36.76	
01/05/2012		Delron Cleaning Geraldton	Old Railway Station & Yalgoo Hall	1,349.70	
01/05/2012		E & MJ Roshier Pty Ltd	Ride on Mower parts & repairs	337.80	
01/05/2012		Geraldton Toyota	Toyota Landcruiser	460.22	
01/05/2012		Geraldton Trophy Centre	Stamps	67.00	
01/05/2012		J R & A Hersey	Workshop Consumables	371.80	
01/05/2012		K9 Electrical	Electrical Services	153.13	
01/05/2012		The Cool Guys(WA) Pty Ltd	Repairs to Airconditioners	2,465.20	
01/05/2012	Debit	Horizon Power	Electricity	10,163.63	
01/05/2012	11932	Department of Transport	Licensing	196.80	
01/05/2012	11933	Geldens	Council members shirts	98.00	
02/05/2012		Payroll	Payroll	30,625.35	
07/05/2012		The DD & CL Harvey Family Trust	Contract Accountant	5,010.56	
07/05/2012		The DD & CL Harvey Family Trust	Contract Accountant	12,473.40	
08/05/2012	080512-3	NAB	Merchant Fee	40.00	
15/05/2012		Amlec House Pty Ltd	Security Lighting audit	3,308.80	
15/05/2012		Atyeo's Environmental Health Services PL	Environmental Health Consultancy	2,574.93	
15/05/2012		Austral Mercantile Collection Pty Ltd	Debt collection costs	3,375.92	
15/05/2012		Battery Mart	Vehicle parts	1,600.50	
15/05/2012		Beaurepaires	Vehicle parts	1,733.24	
15/05/2012		Broadcast Australia Pty Ltd	Rebroadcasting	262.35	
15/05/2012		Clohessy Earthmoving	Rural Road Maintenance - Thundelarra/Ninghan	10,560.00	
15/05/2012		Cockburn Cement Ltd	Cement Products Depot	3,192.11	
15/05/2012		Courier Australia	Courier Service	269.26	
15/05/2012		Davincis Tile Gallery	48 Gibbons St	2,634.63	
15/05/2012		Diane Hodder.	Staff Training	55.50	
15/05/2012		Downer EDI Works Pty Ltd	Workshop Consumables	291.23	
15/05/2012		Elisha Hodder.	Staff Training	55.50	
15/05/2012		GMW Radiators	Ford Prime Mover parts & repairs	578.00	
15/05/2012		Haines Norton Pty Ltd	Accounting Service/Laptop Computers/IT Support	9,642.50	
15/05/2012		Hoppys Parts R Us	Workshop Consumables	4,311.76	
15/05/2012		KJ & MA Crowe	Electrical Services	1,058.86	
15/05/2012		Landgate	Valuation Expenses	78.80	
15/05/2012		M3 Engineering Pty Ltd	Ford Prime Mover parts & repairs	1,517.88	
15/05/2012		Midwest Windscreens & Window Tinting	Crew Cab Truck parts & repairs	440.00	
15/05/2012		MRGTV Pty Ltd	Tourism Promotion	5,775.00	
15/05/2012		N & N Carpentry	Railway Station Repairs	1,188.00	
15/05/2012		NJS Mobile Mechanical Services	Vehicle repairs	891.00	
15/05/2012		Qualsign	Banners in the terrace	500.66	
15/05/2012		Sue Voloczi	Budget Consultant	462.00	
15/05/2012		Western Bros Transport	Reinstatement Flood Feb 2011	63,140.00	
15/05/2012		Westrac Equipment Pty Ltd	Cat Truck Loader parts & repairs	3,153.23	
15/05/2012	Debit	Pivotel Satellite Pty Limited	Satellite Phones	494.00	
15/05/2012	Debit	Telstra Corporation Ltd	Phone Expenses	2,684.97	
15/05/2012	Debit	Horizon Power	Electricity	756.55	

Date	Num	Name	Memo	Municipal	Other
15/05/2012	11934	Department of Transport	Licencing	92.10	
15/05/2012	11935	Shire of Meekatharra	contributions to the bite smart mid west initiative	605.00	
15/05/2012	11936	Department of Transport	Licencing	24.00	
15/05/2012	11937	Department of Transport	Licencing	24.00	
15/05/2012	11938	Department of Transport	Licencing	220.90	
15/05/2012		Geraldton Fuel Company	Fuel & Oil	27,372.64	
16/05/2012		Payroll	Payroll	30,994.54	
17/05/2012		Bills Machinery Marketing Service Pty Ltd	Refurbish Park & Garden Depot	1,304.00	
17/05/2012		DJ PALMER Pty Ltd	Fencing material shire houses	3,844.63	
18/05/2012		Fulton Hogan Industries Pty Ltd	Yalgoo-Ninghan Road repair & seal 11-12	264,068.20	
22/05/2012	220512-1	NAB	Transfer to 11am A/c	630,517.23	
23/05/2012	230512-2	NAB	NAB Connect Fee	58.49	
25/05/2012		Atyeo's Environmental Health Services PL	Environmental Health Consultancy	2,024.90	
25/05/2012		Beaurepaires	Vehicle parts	2,681.98	
25/05/2012		BOC Limited	Workshop Consumables	297.17	
25/05/2012		Corporate Express Australia Ltd	Stationery	2,906.17	
25/05/2012		Crosslands Resources Ltd.	Rates refunds	6.94	
25/05/2012		Delron Cleaning Geraldton	Building cleaning	895.40	
25/05/2012		Haines Norton Pty Ltd	Computer Maintenance	43.00	
25/05/2012		M & B Sales Pty Ltd	Materials for house repairs	4,556.30	
25/05/2012		M3 Engineering Pty Ltd	Semi Trailer Parts 7 Repairs	66.17	
25/05/2012		Microcom Pty Ltd	Road Counters	12,739.10	
25/05/2012		Mine Trade & Maintenance Electrical	Plumbing Services shire houses	280.50	
25/05/2012		Murchison Club Hotel	Accommodation	162.00	
25/05/2012		Murchison Mail & Freight Services	Parts & repairs - Workshop	243.21	
25/05/2012		N & N Carpentry	Repairs staff housing and shire hall	9,301.60	
25/05/2012		NJS Mobile Mechanical Services	Vehicle repairs	6,113.63	
25/05/2012		Ocean Centre Hotel Geraldton	Accommodation	1,390.50	
25/05/2012		Paint 'N' Quip	Staff Housing & Hall refurbishment	1,222.53	
25/05/2012		Security & Keys	Keys	785.40	
25/05/2012		Sharon Daishe.	Accommodation	115.00	
25/05/2012		Sun City Plumbing	Plumbing Services shire houses	1,821.55	
25/05/2012		Truck Centre(WA) Pty Ltd	Volvo P/Mover parts & repairs	4,312.55	
25/05/2012		Truckline	Side Tipper parts & repairs	3,506.30	
25/05/2012		Veolia Evironmental Services	Waste removal	6,970.88	
25/05/2012		WA Local Government Association	Tourism Signage	88.00	
25/05/2012		Western Resource Recovery Pty Ltd	Septic Tank cleaning	1,298.00	
25/05/2012		Yalgoo Community Post Office	Postage & Freight	185.00	
25/05/2012		Yalgoo General Store.	Kitchen supplies	549.85	
25/05/2012	Debit	Telstra Corporation Ltd	Phone Expenses	79.90	
25/05/2012	11939	Aurox Resources Ltd	Rates refunds	23,877.76	
25/05/2012	11940	Department of Transport	Rates refunds	23.20	
25/05/2012	11941	Hemisphere Resources	Rates refunds	57.70	
25/05/2012	11942	Jervois Mining	Rates refunds	38.14	
25/05/2012	11943	Kevin Hebb	Rates refunds	2,872.07	
25/05/2012	11944	Venus Metals	Rates refunds	446.68	
25/05/2012	11945	WestCoast SeaFood	Kitchen supplies	50.00	
28/05/2012		Australian Super	Superannuation	408.12	
28/05/2012		First State Super	Superannuation	1,391.08	
28/05/2012		Prime Super	Superannuation	1,133.80	
28/05/2012		Murchison Reg Aboriginal Corp	Rent MURAC	540.00	
28/05/2012		WA Shire Councils Union	Shire of Yalgoo	116.40	
28/05/2012		Yalgoo Shire Social Club	Social Club	150.00	
28/05/2012		AMP Flexible Lifetime Super	Superannuation	1,339.18	
28/05/2012		The Industry Superannuation fund	Superannuation	429.01	
28/05/2012		Vision Super	Superannuation	261.56	
28/05/2012		WA Local Govt Superannuation Plan	Superannuation	7,329.05	
30/05/2012		Payroll	Payroll	30,742.84	
31/05/2012	Debit	WA Treasury Corporation	Loan repayment	10,926.81	
31/05/2012	010612-2	NAB	Account Keeping Fees May 12	61.30	
31/05/2012	010612-3	NAB	Credit card - card fee	9.00	
31/05/2012	050612-5	NAB	Transfer to 11am A/c	460,000.00	

Date	Num	Name	Memo	Municipal	Other
				1,764,762.54	0.00
				1,764,762.54	



General Attachments

(White pages)

Referenced in Agenda by Page Number

SHY/CL/C159

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~~Yogi Mine 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 reasonable costs of removing any buildings or improvements and making good the Property; and
- (b) all reasonable 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 \$~~3630~~3,000.00 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 acting reasonably 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 approved Development ~~to the satisfaction of the Shire in its absolute discretion acting reasonably~~ within 2-3 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 Deleted.~~

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

7.1 In order to secure the obligations of the Buyer under this Deed, from the date of Settlement until the Option to Re-Purchase lapses in accordance with the terms of clause 8, the Buyer agrees:

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- (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.

7.2 The Seller agrees to sign any document and do any other act necessary to remove any charges established under this clause 7 immediately upon the lapse of the Sellers option to re-purchase under the terms of clause 8.

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~~7.2.3~~ The Seller agrees to act reasonably to sign any document and do any other act necessary to amend any charges established under this clause 7 in order to permit the Development of the Property.

8. OPTION TO RE-PURCHASE

8.1 If the Buyer fails to complete the Development in any major material respect 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. For the avoidance of doubt, the Buyer's right to re-purchase the Property under this clause 8 will cease upon the earlier occurrence of: the Development being substantially complete in all material respects, or 3 years from the date of Settlement.

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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.

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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) obligate the Seller to approve the building or development of an accommodation complex on the Property;

~~(a)(b)~~, provided that if the Seller approves an obligate the Buyer to propose the building or development of an accommodation complex for the Project that is proposed to be located on any other site located within 45 kilometres - 1 Kilometre of the centre of the Yalgoo township, it must be located on - if approval is not granted for development of an accommodation complex on the Property in a reasonable timeframe; or

~~(b)(c)~~ 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 that would be normal and reasonable for the Development Purpose, as the Seller ~~shall in its absolute discretion think fit~~ acting in its normal regulatory capacity.

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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~~ relevant regulatory authorities in the normal manner.

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 of 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.

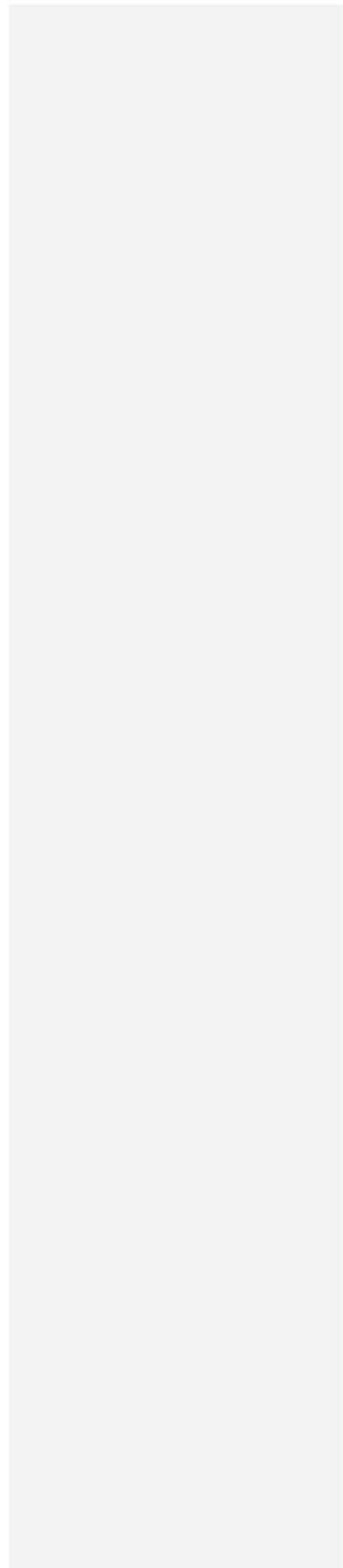
- (e) Until otherwise specified by a party in writing, the parties' addresses for service are as follows:

- (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

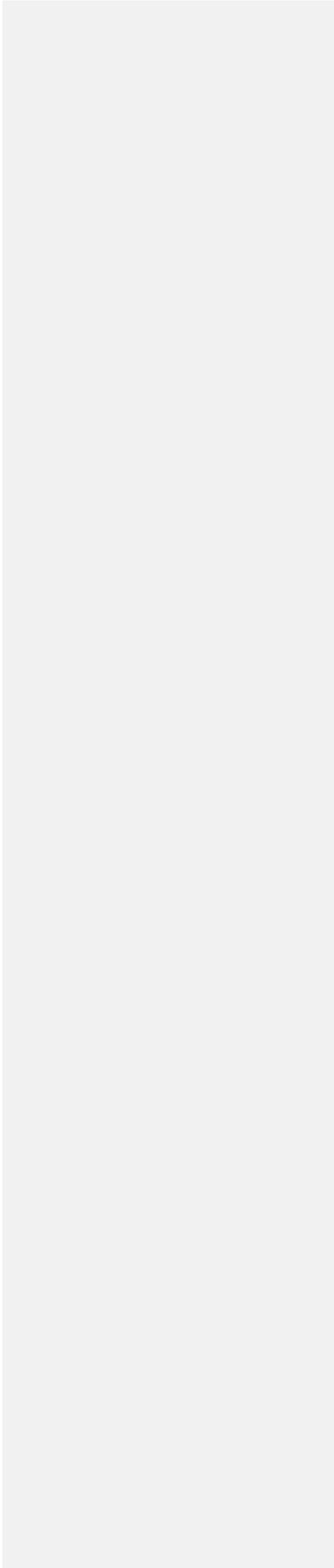
THE COMMON SEAL of)
SHIRE OF YALGOO)
was hereunto affixed the presence)
of:)

Chief Executive Officer

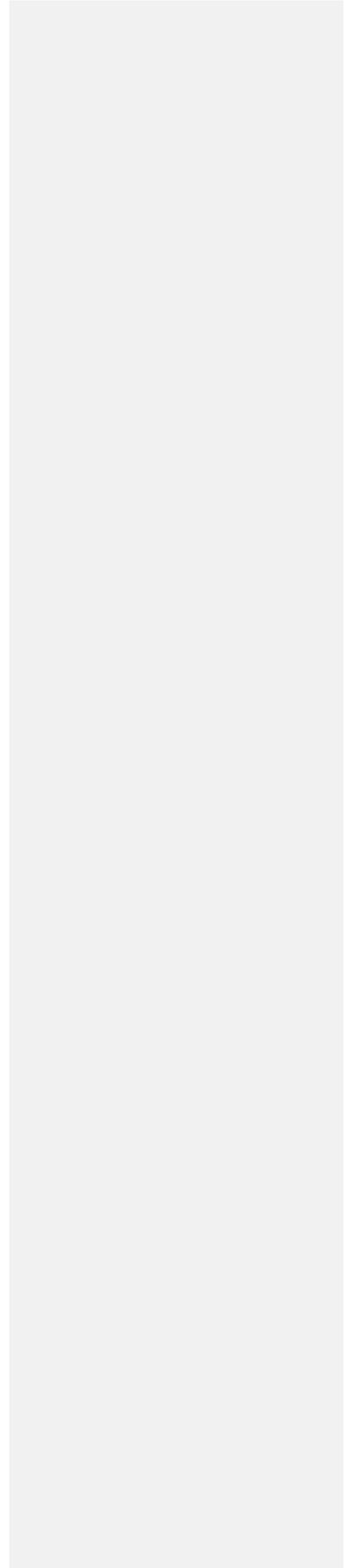
Shire President

Print Name

Print Name



ANNEXURE A



ANNEXURE B

NOTICE OF EXERCISE OF OPTION

TO: Shire of Yalgoo, 347 Gibbon Street, Yalgoo

Attention:

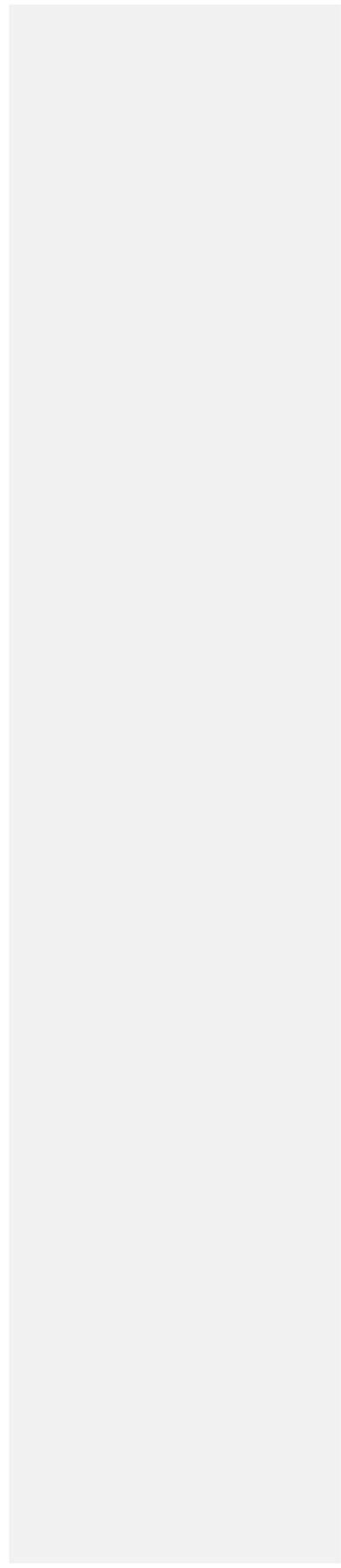
NOTICE is hereby given by **Ferrowest Limited (ACN 074 009 091)** ("the Buyer") that the Buyer hereby irrevocably exercises the Option over the Property granted to the Buyer or its nominee by the Seller pursuant to the Option Deed dated the _____ day of _____ 20____

Director

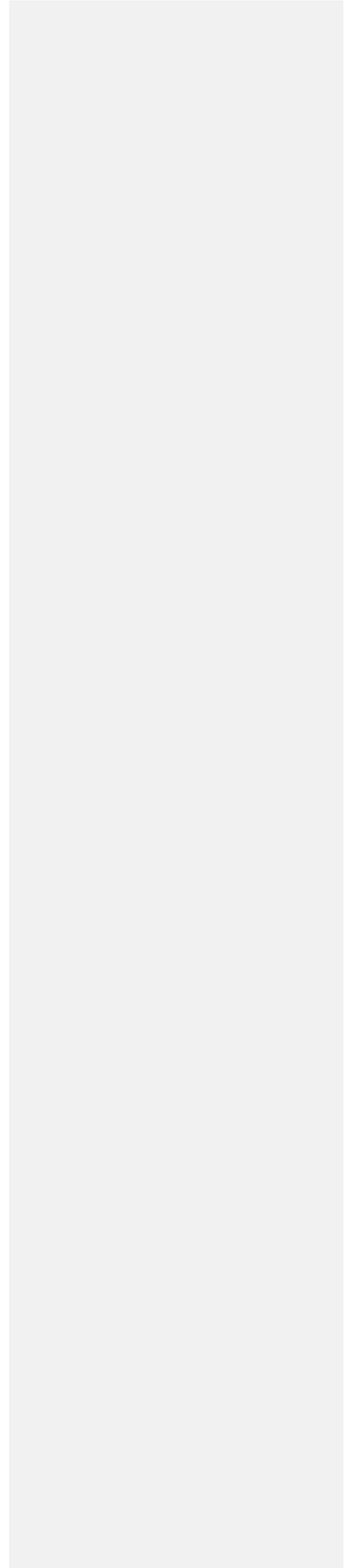
Director/Secretary

Print Name

Print Name



SCHEDULE
General Conditions 2011



CLGF Allocation:	25,000	479,522	421,524
CLGF spent in 2011-12:			
RC002 Tank - PF Community Centre		5,500	
BD006 Hall Refurbishment		100,000	
Difference CLGF:	0	0	0

Totals:	552,000	25,000	374,022	421,524	864,818	2,237,364	1,580,000
---------	---------	--------	---------	---------	---------	-----------	-----------

Function & Acc # 2011-12	FCWP #	Project	Project Cost	Funding					Budgeted 2012-13	Comment	Unfunded 2012-13
				Shire	CLGF 09-10 (FCWP/ Planning)	CLGF 10-11	CLGF 11-12	Other			
C120106	FP001	Pedestrian Maze and Signage (an element of RB012 Town Revitalisation)	0	0					0	c/fwd from 2010-11 work not done. Transferred to RB012	0
	FP002	Footpaths (General)	15,000	15,000				15,000		Recurrent works	0
	RB012	Yalgoo Town Revitalisation: Gibbons St	5,000	5,000				5,000		From FP001 2011-12 unspent Midwest Investment Plan (MWIP) in principal recommendation Estimate of capital grant income and expenditure \$178k	0
C120112	OS002	Town Entry Statement Solar Lighting	15,000				15,000	15,000		CLGF amendment (was 08-09)	0
C120113	OS003	Payne's Find Beautification/ Rest Area	84,000	53,000		31,000		84,000		\$20k Shire c/fwd + \$33k 2012-13 Estimates: \$20k Parking area \$20k Toilet \$5k BBQ \$12k Rotunda \$15k Entry Signs (2) \$1k Noticeboard \$1k Signs \$10k Dump Point	0
C120103	OS005	Water wise Reticulation Project	67,546		10,000	57,546		67,546		\$10k Previous CLGF approval - engineering drawings	0

Totals:				552,000	25,000	374,022	421,524	864,818	2,237,364	1,580,000	
Function & Acc # 2011-12	FCWP #	Project	Project Cost	Funding					Budgeted 2012-13	Comment	Unfunded 2012-13
				Shire	CLGF 09-10 (FCWP/Planning)	CLGF 10-11	CLGF 11-12	Other			
C120104	OS006	Cemetery: Gazebo, Niche Wall and Gates	30,000				30,000		30,000		0
	OS007	Yalgoo Community Hub: Interactive Playground	53,000					53,000	53,000	Variety for funding inc BMX, skatepark etc \$58,290 incl GST	0
	OS009	Field's Find and Joker's Tunnel Visitor Amenities	6,000	6,000					6,000	Picnic table & benches as per Forward Capital Works Plan	0
C120202 C120203 C120204	BD003	Shire Housing	68,000	68,000					68,000	Renovate 1 Stanley (c/fwd \$28k) and 16 Shamrock (further \$40k) - bathroom, kitchen, paint, fencing	0
C120102	BD004	Town Sewerage Upgrade	1					1	1	Midwest Investment Plan (MWIP) in principal recommendation Estimate of capital grant income and expenditure \$484,500	0
C120210	BD006	Hall Refurbishment	15,000	15,000					15,000	CLGF & RLCIP spent 2011-12 \$15k flooring	0
	BD007	Archive Storage Change Project to Capital Works Admin Building	50,000	50,000					50,000	Office extension, improve storage in kitchen, Data cabling in Chambers	0
C120200	BD008	Staff Housing Gibbons St x 2	500,000	150,000		170,000	180,000		500,000	approx \$150k from Building Reserve Costings in progress, pending receipt of architectural drawings	0
C120109	BD009	Refurbish Parks and Gardens Work Depot	35,000	35,000					35,000	c/fwd from 2011-12 budget	0
	BD010	Heritage Preservation: Yalgoo Railway Complex	350,000						0	Consultant estimate of preservation costs Unfunded - potential funding Lottery West	350,000

Totals:				552,000	25,000	374,022	421,524	864,818	2,237,364		1,580,000	
Function & Acc # 2011-12	FCWP #	Project	Project Cost	Funding					Budgeted 2012-13	Comment	Unfunded 2012-13	
				Shire	CLGF 09-10 (FCWP/ Planning)	CLGF 10-11	CLGF 11-12	Other				
	BD011	Yalgoo Community Hub:Youth Centre/Gymnasium	1,200,000							0	Unfunded - potential funding Lottery West, RGS, WMIP	1,200,000
C120208	BD012	Works Depot: Replace Workshop	25,000	10,000	15,000					25,000	c/fwd from 2011-12 budget 1-reinstate Shire fuel bowser, run optic fibre cable from main office to hall 2-Prepare to project ready - replace depot, significant health & safety issues	0
	BD013	Anglican Church Heritage Preservation Works	5,000	5,000						5,000	c/fwd from 2011-12 budget Consultant to prepare funding app & supervise restoration works	0
C120101	BD014	Security	70,000	50,000				20,000		70,000	\$20k c/fwd Community Crime grant for Security Lighting \$50k estimate Keying System and CCTV monitoring	0
	BD015	Museum works	10,000	10,000						10,000	Refurbish window frames Quotes to be obtained during 2013 year with funding through Community Amenities Maintenance Reserve Estimate \$10k	0
C120207	CA001	Caravan Park: Caretaker Residence	32,000				32,000			32,000	Garden and office to complete	0
C120115	CA002	Caravan Park Redevelopment	265,000	35,000		85,476	44,524	100,000		265,000	Pending T-Qual \$100k applied for	0



LOCAL
GOVERNMENT
MANAGERS
AUSTRALIA WA

Unit 21, 168 Guildford Road,
Maylands WA 6051

T: (08) 9271 1136
F: (08) 9271 1197
E: admin@lgmawa.org.au
W: www.lgmawa.org.au
ABN 91 208 607 072

25 May 2012

Ms Sharon Daishe
Shire of Yalgoo
Chief Executive Officer
PO Box 21
YALGOOWA6635

Date received 30/05/2012

Council Meeting	File Ref:
CLOSED	SIDE
PUBLIC	INFO
11.1. Works	11.3. Finance
11.2. Dev	11.4. Admin
<input type="checkbox"/> COPY TO or <input type="checkbox"/> CIRCULATE:	
<input checked="" type="checkbox"/> CEO	EA/PA
DCEO	
Proj Exec	President
EHO	Councillors

Dear Sharon

Re: Request for support for “Emerging Community Development Frontiers”, the 2012 National Community Development Conference

The LGMA Community Development Network Committee (CDN WA) is pleased to advise that “**Emerging Community Development Frontiers – Creativity, Economics and Results**”, the 2012 National Community Development Conference will be held 20 – 21 September 2012 at the Esplanade Hotel, Fremantle.

“**Emerging Community Development Frontiers**” will be a high calibre event attended by over 150 delegates, including senior decision-makers, officers and elected members from local government, key community organisations and the service sector.

The Conference Committee is currently seeking Sponsorship to ensure the success of this event and has identified that many Local Governments and smaller organisations may like to show their support. For this reason a new sponsorship category, “**Community Sponsor**” has been created.

Community Sponsorship (\$550 + GST) offers Local Governments and other organisations the opportunity to show their support for the 2012 National Community Development Conference. In return for your generous support we will place your council or company logo on the back of the official Conference Program and employees who are not members of LGMA may attend the conference at the discounted member rate.

I am writing to you in the hope that you will give consideration to your Local Government showing its support for the Community Development Industry’s major event for 2012.

The CDN WA thanks you in advance for your consideration.

Yours sincerely,

Stephen Cole
Chief Executive Officer, LGMA

FOUNDATION SPONSORS



PRINCIPAL SPONSORS



16/6/93

N Moore - Land Requirements.
Urban Design and Planning - Municipal Heritage Inventories.
WAMA - Ministerial Power to Direct Town Planning Scheme Amendments.
WAMA - Local Government Superannuation.
WAMA - Progressing Planning Issues under the Better Government Agreement.
Municipal Insurance Broking Services of WA.
WAMA - 1994 Public Holidays.
Department of Planning and Urban Development.

6.3 Late Correspondence.

6.3.1 Auction of Land to Recover Rates.

At Councils Ordinary Meeting 13 January 1993 Council moved to auction the following properties under Section 582 of the Local Government Act.

Edwin Thackery Yalgoo Town Lot 67.
Thomas James Howard Yalgoo Town Lot 75.
Central Murchison Gold Yalgoo Town Lots 91 and 92.

The intention to auction has been advertised in accordance with the Act and the date of auction has been set as the 21 July 1993. Council must agree by absolute majority to carry out the auction on this day. It is suggested that the auction take place following Council's Ordinary Meeting at 3.30pm in the Yalgoo Hotel.

I have spoken with Robert Elliot Licensed Auctioneer who would be prepared to carry out the auction if Council is willing to cover his costs.

Recommendation.
That Council proceed with the auction of Properties to recover Rates as per Motion 7.3 on the 13 January 1993, and the auction be held on the 21 July 1993 at 3.30pm at the Yalgoo Hotel.

Further that Mr Robert Elliot be contracted to carry out the auction. (Must be carried by an absolute majority).

CRS RJ HILL/DE ANDERSON.

"THAT THE RECOMMENDATION BE ADOPTED."

CARRIED BY
AN
ABSOLUTE
MAJORITY.

6.3.2 Use of a Private Grader.

The Shire President and I recently discussed the possibility of using Trevor Kanny and his grader for maintenance work on Council Roads.

J. A. Morrissey
25-8-93

- 4. Declarations of Pecuniary Interest - Nil.
- 5. Reports to Council.
- 5.1 Shire President's Report - Nil.
- 5.2 Councillors Reports - Nil.
- 5.3 Shire Clerk's Report.
- 5.3.1 Office/Hall Renovations.

The painting of the exterior of the Office and Hall has recently been completed. I am sure you will agree this long overdue paint job is well worth it. The Shire Office and Town Hall are an important part of the community and Council should endeavour to maintain this building to a high standard.

The signs on the building will also be upgraded to blend into the new paintwork.

5.3.2 Sale of Land to Recover Rates.

The Sale of Yalgoo Lot 67, 75, 91 and 92 will be advertised shortly.

The Auction is to be held following the Council Meeting on Wednesday 21 July 1993 commencing 3.30pm at the Yalgoo Hotel.

5.3.3 Local Government Week - August 01 to 04 1993.

Agenda Papers for Local Government Week are available. Registrations for the Conference must be made shortly.

Councillors who are interest in attending Local Government Week should advise me no later than Monday 12 July 1993.

5.3.4 Road Classification Review.

A Second Discussion Paper has been received for the Review which looks at matters of Accountability, Service Delivery and Funding. Comments on the Position Paper must be received by 09 August 1993.

Following the Submission made by Council on the previous Discussion Paper no changes have been made to the Classification of any Council Roads, all of which will remain Class Four Roads.

In this Review no roads within the Shire have been transferred to Main Roads and no Main Roads transferred to Council.

Copies of the Paper will be made available to Councillors.

J. H. Morrissey
15-9-93

5.3.10 Auction to Recover Rates

As councillors may be aware the following properties were sold to recover rates.

Lot 67 Gibbons Street: \$200 Sold to Mick Sillcock of Dongara.

Lot 91 & 92 Henty Street: \$625 Sold to Ralph Olman

Lot 75 Weeks Street: \$200 Shire of Yalgoo

Recommendations.

That council confirm the Shire President and Shire Clerks actions in purchase of Lot 75 Weeks Street Yalgoo for \$200.

CRS DE ANDERSON/RJ HILL

"THAT THE RECOMMENDATION BE ADOPTED."

CARRIED

5.3.11 Yalgoo 1000

I recently made application to the Western Australian Tourism Commission for funding to assist the promotion of the Yalgoo 1000.

A grant of \$2,000 has been approved towards the production of a 30 second commercial for television and to the cost of airtime. The Golden West Network have agreed to a one for one bonus on airtime. GIO Australia major sponsor of the Yalgoo 1000 have also agreed to contribute \$1,500 to the promotion. Details of the cost's are as follows:

Tourism Commission Grant	2,000
GIO Australia - Contribution	<u>1,500</u>
	\$3,500

Production of Advertisement	455
Airtime Costs	<u>3,045</u>
(Total airtime value \$6,545)	\$3,500

This years event will take place over the long weekend 2, 3 and 4th October 1993.

Competitors and support crews will arrive on Saturday afternoon and a BBQ/BAR will be provided.

Sunday will consist of:

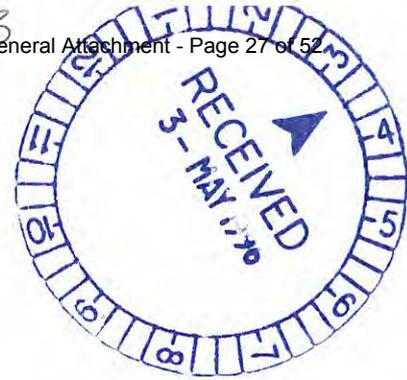
- Bathurst 1000 on the big screen
- Old fashion sports including, tug-of-war, gumboot throwing, hole in one, and volley ball
- Licenced Bar
- Casserole tea and Cold Meat and Salad lunch
- BBQ Emu, Roo and Goat
- Top Hat and Tails evening dance with Top Perth Jazz Band.

15 weeks



DEPARTMENT OF LOCAL GOVERNMENT

ASS 521
7.1.20



Mr A J Gertenbach
Shire Clerk
Shire of Yalgoo
PO Box 21
YALGOO WA 6635

OUR REF: YA 4-3
YOUR REF:
ENQUIRIES: Mr Ashley Parker
DIRECT LINE: (09) 222 0263

Dear Mr Gertenbach

TRANSFER IN FEE SIMPLE OF LOT 75 WEEKES STREET, YALGOO TO SHIRE OF YALGOO

I refer to your letter of 29 April 1996 and advise that the Minister for Local Government has approved, in accordance with section 594 of the Local Government Act, Council's request to transfer Lot 75 Weekes Street, Yalgoo to itself.

Yours sincerely

Louis Naumovski
A/SENIOR ADVISORY OFFICER

20 April 1996

A5:AP

FORM T2

WESTERN AUSTRALIA
TRANSFER OF LAND ACT 1893 AS AMENDED.

TRANSFER OF LAND

DESCRIPTION OF LAND (Note 1)

Lot 75 Weekes Street, Yalgoo on deposited plan 223238

EXTENT

WHOLE

VOLUME

794

FOLIO

112

ESTATE AND INTEREST (Note 2)

Fee simple

LIMITATIONS, INTERESTS, ENCUMBRANCES and NOTIFICATIONS (Note 3)

Nil

TRANSFEROR (Note 4)

Shire of Yalgoo

CONSIDERATION (Note 5)

See page 2

TRANSFeree (Note 6)

Shire of Yalgoo
37 Gibbons Street
YALGOO WA 6635

THE TRANSFEROR for the consideration herein expressed HEREBY TRANSFERS TO THE TRANSFEREE the estate and interest herein specified in the land above described, subject to the encumbrances as shown hereon. (Instruction 2)

CONSIDERATION

Whereas

1. The Shire of Yalgoo duly delivered to the Registrar of Titles on the 26th day of March 1993 a Memorial of Advertisement for the sale of land aforescribed (hereinafter called 'the said land').
2. In exercise of the Power of Sale conferred by Sub-division C of Division 6 of Part XXV of the Local Government Act 1960 (as amended), the Shire of Yalgoo offered the said land for sale by Public Auction on the 21st day of July 1993 at 3.30pm.
3. No bids were received at the auction and efforts to sell the land by private treaty failed.
4. The Minister for Local Government pursuant to the power conferred by Sub-division C of Division 6 of Part XXV of the said Act, by consent dated the 20th April 1996 consented to the transfer of the said land to the Shire of Yalgoo.

Therefore, the Shire of Yalgoo in consideration of the premises herein, hereby transfers to the transferee an estate in fee simple in the said land free from encumbrance, except those to which the estate of the transferee may be subject by virtue of Section 594 of the said Local Government Act.

ATTESTATION SHEET

Dated this	day of	Year
------------	--------	------

TRANSFEROR/S SIGN HERE (Note 7)

Signed	Signed
In the presence of	In the presence of
<p>The Common Seal of the Shire of Yalgoo in exercise of the Power of Sale conferred by Sub-division C of Division 6 of part XXV of the Local Government 1960 (as amended) was hereunto affixed in the presence of:</p>	

REQUEST FOR ISSUE / NON-ISSUE (Instruction 4)

<p>BY SIGNING THIS PANEL, I / WE THE TRANSFEREE REQUEST THE <u>ISSUE / NON - ISSUE (DELETE AS REQUIRED)</u> OF A DUPLICATE CERTIFICATE(S) OF TITLE FOR THE LAND ABOVE DESCRIBED.</p>	
Signed	Signed

TRANSFEREE/S SIGN HERE (Note 7)

<p>THE LODGING PARTY OF THIS DOCUMENT IS AUTHORISED BY THE ABOVE NAMED TRANSFEREE TO INSTRUCT ISSUING DETAILS FOR THE DUPLICATE CERTIFICATE(S) OF TITLE.</p>	
Signed	Signed
In the presence of	In the presence of
<p>The Common Seal of the Shire of Yalgoo was hereunto affixed in the presence of:</p>	

INSTRUCTIONS

- 1.1 Page 2 of this document may be used:
 - 1.1 If insufficient space in any section hereon; Appropriate headings should be shown. The boxed sections should only contain the words "see page..."
 - 1.2 To set forth Easements created as appurtenant to the land (commencing with the words "together with"). Reservations created encumbering the land (commencing with the words "reserving to") or any Restrictive Covenant hereby created. Any Sketch contained thereon must be initialled by all parties.
2. If further space is required Additional Sheet form B1 should be used with appropriate headings. Additional Sheets shall be numbered consecutively and bound to this document by staples along the left margin prior to execution by the parties.
3. No alteration should be made by erasure. The words rejected should be scored through and those substituted typed or written above them, the alteration being initialled by the persons signing this document and their witnesses.
4. Duplicate Crown Lease or where issued, the Duplicate Certificate of Title is required to be produced or if held by another party then arrangements must be made for its production. ***If a Duplicate Certificate of Title is not required to be re-issued, or if a Duplicate Certificate of Title has not been issued previously but is required to issue subsequent to this document, the written request of the Transferee is required by signing this panel.*** Written consent of the First Mortgagee is also required if applicable

NOTES

1. **DESCRIPTION OF LAND**
 Lot and Diagram/Plan/Strata/Survey-Strata Plan number or Location name and number to be stated.
 Extent - Whole, part or balance of the land comprised in the Certificate of Title to be stated.
 The Volume and Folio or Crown Lease number to be stated.
2. **ESTATE AND INTEREST**
 State whether Fee Simple, Leasehold or as the case may be in the land being transferred. If share only, specify.
3. **LIMITATIONS, INTERESTS, ENCUMBRANCES and NOTIFICATIONS**
 In this panel show (subject to the next paragraph) those limitations, interests, encumbrances and notifications affecting the land being transferred that are recorded on the certificate(s) of title:
 - a) In the Second Schedule;
 - b) If no Second Schedule, that are encumbrances.
 (Unless to be removed by action or document before registration hereof)
 Do not show any:
 - (a) Easement Benefits or Restrictive/Covenant Benefits; or
 - (b) Subsidiary interests or changes affecting a limitation, etc, that is to be entered in the panel (eg, if a lease is shown, do not show any sub-lease or any document affecting either).
 The documents shown are to be identified by nature and number. The plan/diagram encumbrances shown are to be identified by nature and relevant plan/diagram. Strata/survey-strata plan encumbrances are to be described as "Interests on strata/survey-strata plan".
 If none show "nil".
4. **TRANSFEROR**
 State full name of the Transferor/Transferors (Registered Proprietor) as shown on the Certificate of Title or Crown Lease.
5. **CONSIDERATION**
 If a sum of money only, to be expressed in figures and in every other case to be concisely stated in words.
6. **TRANSFeree**
 State full name of the Transferee/Transferees (Purchaser) and the address/addresses to which future notices can be sent. If a minor, state date of birth.
 If two or more state tenancy eg;
 - Joint Tenants, ***(on the death of a joint tenant, the survivor(s) become(s) the registered proprietor(s) of the deceased's interest by applying to the Registrar of Titles).***
 - Tenants in Common, ***(on the death of a tenant in common, their share is dealt with according to their will).***
 If Tenants in Common specify shares.
7. **TRANSFeree'S TRANSFEROR'S EXECUTION**
 Transferees and Transferors must sign their appropriate panel. A separate attestation is required for every person signing this document. Each signature should be separately witnessed by an **adult person**. The address and occupation of the witness **must** be stated.

EXAMINED

OFFICE USE ONLY

TRANSFER

LODGED BY

ADDRESS

PHONE No.

FAX No.

REFERENCE No. RLRV:jb 587-7/93

ISSUING BOX No.

PREPARED BY

ADDRESS

PHONE No.

FAX No.

INSTRUCT IF ANY DOCUMENTS ARE TO ISSUE TO OTHER THAN LODGING PARTY.

TITLES, LEASES, DECLARATIONS ETC. LODGED HERewith

1.	_____	Received Items
2.	_____	
3.	_____	Nos.
4.	_____	
5.	_____	Receiving Clerk
6.	_____	

Registered pursuant to the provisions of the TRANSFER OF LAND ACT 1893 as amended on the day and time shown above and particulars entered in the Register.

2. DELEGATIONS FROM COUNCIL TO CHIEF EXECUTIVE OFFICER

2.1 Use of Common Seal

Introduction	<p>Section 9.49A (2) of the Local Government Act 1995 prescribes that the common seal of a local government is not to be affixed to any document except as authorised by the local government.</p> <p>Section 9.49A (3) requires that the common seal is to be affixed to a document in the presence of the President and CEO or an officer authorised by the CEO.</p>
Objective	<p>To give authorisation to the President and CEO to affix the Common Seal of the Shire of Yalgoo to execute relevant documents, without a specific resolution of council in certain circumstances.</p>
Statutory context	<p>Local Government Act 1995 s9.49A. Execution of documents</p>
Formal record	<p>Prior authorisation by Council, or Officer's report to Council if affixed under delegated authority</p>
Delegation by CEO	<p>Under the authority of s.9.49A (3) (b), the CEO authorises the Deputy CEO to sign a document to attest that the common seal was so affixed.</p>
History	<p>Formerly Policy 5.7, adopted 19 July 2007 Amended 23 June 2011, adopted C2011-0619</p>

Delegation Statement

1. Council delegates authority to the President and the CEO (or senior employee nominated by the CEO) to affix the Common Seal without prior approval by Council in the following circumstances:
 - a) Where the document is a renewal or extension of an original document, and there is not a significant variation in clauses or conditions in the renewal
 - b) Where the legal document is an agreement to provide funding to the Shire and the project/item to be funded is included in the Forward Capital Works Plan and/or disclosed in the budget and/or previously approved by Council.
2. The Commons Seal is to be kept in the custody of the CEO.

– End of Delegation

2.2 Tenders

Introduction	Tenders must be called for provision of goods or services valued over \$100,000, although there is no prohibition on calling tenders under this threshold.
Objective	To allow the calling of tenders at an appropriate time.
Statutory context	Local Government Act – <ul style="list-style-type: none"> - s.3.57 – Tenders for providing goods or services - 3.58 – Disposing of property Functions and General Regulations – <ul style="list-style-type: none"> - Part 4 – Provision of goods and services Council Policy – <ul style="list-style-type: none"> - 7.2 - Purchasing and Tenders – Model Purchasing Policy
Formal record	Officer’s report to Council
Delegation by CEO	
History	Adopted – 17 April 2008 Reviewed – 26 July 2011 no change

Delegation Statement

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.
2. Rather than obtain quotes in accordance with Council Policy, the CEO may exercise their discretion and call tenders for an item less than the \$100,000 threshold.
3. All tenders called are to be dealt with according to the Act and Regulations, and referred to Council for decision.
4. All matters dealing with purchase or disposal of land (sale or lease) are to have the specific authorisation of Council, subject to any prior directions of Council.

– End of Delegation

2.3 Disposal of Assets

Introduction	Disposing of property is required to be accessible to the public, or if to be direct to a person, by public notice.
Objective	To permit the disposal of surplus and other items of minimal value from the Shire's premises and control.
Statutory context	Local Government Act – - s.3.58 – Disposing of property Function and General Regulations – - r.30 – Dispositions of property to which s.3.58 does not apply
Formal record	Records of submissions received and offers accepted.
Delegation by CEO	n/a
History	Adopted – 17 April 2008 Amended – 17 September 2009 Amended – 23 June 2011, C2011-0619

Delegation Statement

1. The CEO is authorised to dispose of assets by offering them for public sale, and to accept the most advantageous offer in the following circumstances –
 - a) Assets with a written down value less than \$5,000 (individually or collectively) –
 - assets that are surplus to requirements, unused, damaged or impounded
 - b) Assets with a written down value of \$5,000 or more (individually or collectively) –
 - if outright disposal of the asset with a written down value less than \$40,000, and is disclosed in Budget
 - if the "income" from the asset being disposed of, is to be used as part of consideration for the acquisition of a new asset, and both disposal and acquisition is disclosed in Budget –
 - o subject to the asset not being available to the purchaser until such time as the new asset is available for Shire use
2. This delegation is not applicable to –
 - disposal of land
 - disposal of an asset where it forms part of tender consideration

– End of Delegation

2.4 Creditor payments

Introduction	For payment of creditors in a timely manner, obtain discounts if available and ensure payments are within the current balances of bank accounts.
Objective	To streamline payment of creditors.
Statutory context	Local Government Act – <ul style="list-style-type: none"> - s.6.8 (1) – Expenditure from municipal fund not included in annual budget Financial Management Regulations – <ul style="list-style-type: none"> - r.12 – Payments for municipal fund or trust fund - r.13 – Lists of accounts (presentation to Council meetings)
Formal record	Officer's report to Council – Schedule of accounts paid and for payment
Delegation by CEO	To Deputy CEO, Finance Manager, Executive Assistant and Project Executive
History	Adopted – 17 April 2008 Amended – 1 December 2010

Delegation Statement

1. The CEO is authorised to arrange payments from the Municipal Fund, Reserve Accounts and Trust Fund.
2. Cheques are to be signed jointly and electronic transactions authorised jointly by secure password, by two authorised persons, at least one of whom must be either of the CEO or the DCEO.
3. All payments are to be reported to the following Council meeting as having been paid during the month.
4. Authorised signatories for cheques and electronic transaction are –
 - CEO
 - DCEO
 - Executive Assistant
 - Project Executive
 - Councillors who are able or willing to attend the Shire Office at short notice to authorise payments.

– End of Delegation

2.5 Investment of surplus funds

Introduction	Much of Council's funding is non-regular, and is received in large amounts at various times during the year, being rates and grant payments.
Objective	To maximise the interest earnings of funds not otherwise in use
Statutory context	Local Government Act – <ul style="list-style-type: none">- Division 4 – General financial provisions- s.6.14 – Power to invest Trustees Act 1962 – <ul style="list-style-type: none">- Part 3 – Investments Financial Management Regulations – <ul style="list-style-type: none">- r.12 – Payments from municipal fund or trust fund- r.17 – Reserve accounts- r.19 – Management of investments
Formal record	Officer's report to Council – statement of investments held at previous month's end.
Delegation by CEO	To Deputy CEO
History	Adopted – 17 April 2008 Amended – 1 December 2010 Amended CEO – 1 October 2011 remove Executive Assistant from delegation by CEO

Delegation Statement

1. The CEO is authorised to invest money held in any Council fund that is not required for immediate use, provided that sufficient working funds are retained at all times.
2. Lodgement and maturing of investments may be arranged by telephone, subject to written confirmation.
3. Details of each investment transaction are to be recorded in an Investment Register. It is sufficient that all notifications, instructions and confirmations are retained in a single file, in such a way that an unbroken record can be established.
4. The Investment Register is to be updated at least monthly.
5. When arranging investment of funds, the CEO is to have regard to Dept of Local Government and Regional Development, Guidelines No. 19 – Investments

– End of Delegation

2.6 Write-off of minor outstanding amounts

Introduction	<p>From time to time minor amounts remain unpaid for various reasons. Small amounts of interest accrue on these minor balances. Interim rating can result in a minor rate charge for an assessment where the annual rates have already been paid.</p> <p>Action to recover minor outstanding balances consumes staff resources and is not cost effective.</p>									
Objective	To eliminate accumulation of minor amounts that are considered unrecoverable or not cost effective to recover, or where small amounts of interest have accrued.									
Statutory context	<p>Local Government Act –</p> <ul style="list-style-type: none"> - s.6.12 – Power to defer, grant discounts, waive or write-off debts <p>Financial Management Regulations –</p> <ul style="list-style-type: none"> - r.26 – Discount, incentive, concession, waiver and write-off information 									
Formal record	Full financial records must be kept for any financial transaction and must clearly show the audit trail and reason for the decision to write off the debt.									
Delegation by CEO	<p>To Deputy CEO</p> <p>To Rates Officer with regard to 1. c) only (interim rating)</p>									
History	<table border="0"> <tr> <td>Adopted</td> <td>17 April 2008</td> <td></td> </tr> <tr> <td>Amended</td> <td>20 November 2008</td> <td>Ref – C2008-1115</td> </tr> <tr> <td>Amended</td> <td>23 June 2011, C2011-0619</td> <td></td> </tr> </table>	Adopted	17 April 2008		Amended	20 November 2008	Ref – C2008-1115	Amended	23 June 2011, C2011-0619	
Adopted	17 April 2008									
Amended	20 November 2008	Ref – C2008-1115								
Amended	23 June 2011, C2011-0619									

Delegation Statement

1. The CEO is authorised to write off minor debts up to \$100.00 in the following circumstances:
 - a) Where the amount is deemed unrecoverable or where it would be an inefficient use of resources to pursue recovery;
 - b) Where interest has accumulated but it is clear that the debtor attempted to make the payment on time;
 - c) Where the ratepayer has no rates outstanding and interim rating would raise a debt that is less than five dollars (\$5.00);
 - d) At the end of the financial year and prior to calculating rates, where there is an outstanding debit or credit balance of less than five dollars (\$5.00).
2. Should additional information come to hand, a debt or credit previously written-off may be reinstated for recovery.
3. The officer exercising this delegation must apply discretion, impartiality and consistency.

– End of Delegation

2.7 Planning Consent

Introduction	The Town Planning Scheme requires that development be controlled and consistent with the aims of Council.
Objective	To permit timely approval of development applications.
Statutory context	Planning and Development Act 2005 – <ul style="list-style-type: none"> - Part 5 – Local planning schemes - s.68 – Town planning schemes continued as local planning schemes - s.72 – Local government may prepare or adopt scheme - s.73 – Provisions of a local planning scheme Town Planning Scheme No. 1 – <ul style="list-style-type: none"> - clause 6.1 – Planning Consent
Formal record	Officer’s report to Council
Delegation by CEO	To Environmental Health and Building Officer
History	Adopted – 17 April 2008 Reviewed – 23 June 2011 no change

Delegation Statement

1. The CEO is authorised to issue planning consent for development applications that fully comply with all requirements.
2. Compliance with the Town Planning Scheme, Regulations and Codes and Council’s Planning Policies is mandatory.
3. Any application not complying is to be referred to Council for decision, where discretionary approval by Council may be considered.
4. Applications for Planning Consent that have been refused are also to be notified to Council for information.

– End of Delegation

2.8 Appointment of Authorised Officers

Introduction	To identify officers requiring to be appointed to specific roles / functions under various legislation.
Objective	To ensure that the required appointments are made, reviewed and revoked in a timely manner.
Statutory context	Bush Fires Act Dog Act Litter Act Local Government Act 1995 – s.9.10 (1) Local Govt (Misc) Act
Formal record	Officer's report to Council
Delegation by Officer	Not permitted
History	Adopted – January 2010 C2010-0124 Addition 14 December 2010, C2010-1214 and 1215

Delegation Statement

1. The following Schedules are adopted, and form part of this Statement –
 - Delegation Schedule 2.8 (a) – Officers exercising statutory authority of Council
 - Delegation Schedule 2.8 (b) – Officers undertaking statutory functions
2. In adopting this Delegation Statement, Council acknowledges that –
 - not all appointments are required to be employees, but some may be community members,
 - the appointment of a community member means that the person is an officer of Council,
 - as a an officer or Council, there is a duty of care to the person, as well as to the community, and must ensure that the person is adequately resourced for the task, including training, equipment etc, as necessary,
 - as an officer of Council, Council has a legal responsibility for their actions, and must be satisfied that the person is appropriate and competent to exercise the authority.
3. Authority to make appointments or revocation of appointments, are as noted in Schedules 2.8 (a) and (b).
4. Appointment to a role is limited to the functions and authority as delegated by Council in this Delegations Register or directly, or by the CEO acting under delegated authority.
5. The CEO is authorised to –
 - make the appointments–
 - o listed in Schedule 2.8 (a) Offices exercising statutory authority as noted
 - o listed in Schedule 2.8 (b) Officers undertaking statutory function
 - o in relation to statutory functions not listed in Schedule 2.8 (b) being of administrative nature, without prior reference to Council,
 - make other appointments in relation to enforcement under the appropriate legislation, or for the carrying through of or responding to legal proceedings, under the appropriate legislation, subject to –
 - o being satisfied as to suitability and capability of the person,
 - o initiation of legal proceedings must first be authorised by Council.

- cancel the appointment of any officer no longer applicable (resignation, relocation etc).
6. On appointment by Council or under delegated authority, the CEO is to –
- as necessary, issue certificates to persons so appointed stating that they are an authorised person,
 - as necessary, carry out any necessary advertising of appointment or cancellation of appointment in the Government Gazette or other publication,
 - report to Council any appointment or cancellation of appointment of an officer as an employee or from the specific position to which appointed.
7. In exercise of statutory authority or function, the CEO may –
- extend the time period within which infringement notices may be paid (s.9.19 of the LG Act).
 - use discretion to withdraw any infringement notice issued by an Authorised Officer under the Act, following consideration of any submissions of special circumstances relating to it received from the Authorised Officer, the notice recipient or other persons (s.9.20 of the LG Act).
8. The appointments made by Council or under delegated authority are to be reviewed at least annually.

– End of Delegation

COMMENT

Proposed to ensure that appointments are made to necessary positions in a timely way, and so that Officers are aware of required functions.

Appointments can be made independent of employment with the Shire, and accordingly, unless revoked, the appointment continues. This is the case with Fire Control Officer, Authorised Dog Control Officers etc.

As these appointments mean that the person is an officer of Council for that specific purpose, they have the statutory authority to commit Council to particular actions, initiate various proceedings etc, as listed in the authorising Act, and as permitted or limited by Council.

Accordingly, Council must be certain that the person appointed is capable of undertaking the role, is a suitable appointment, and provide the necessary resources for the role to be carried out such as training, equipment, etc.

NOTE Schedules 2.8 (a) and 2.8 (b) are not exhaustive by any means, and should further appointments be required, they must be referred to Council in the first instance for appointment and amendment of the delegation if appropriate.

Delegation Schedule 2.8 (a) – Officers exercising statutory authority of Council

Various legislation requires these officers to be appointed by name for specific roles or tasks, with duties, responsibility and authority required by legislation.

Act	Section	Function	Person to be appointed	Appointment or revocation by
Bush Fires	s.38(1)	Chief Bush Fire Control Officer 14/12/10 – C2010-1214 appointment to Mr Ron Adams	CEO, Deputy CEO or community member, as determined	Council
	s.38(1)	Deputy Chief Fire Control Officers	CEO, Deputy CEO or community member, as determined	Council
	s.38(6)(c) (ca)(cb)	Fire Weather Officer/s (not mandatory)	CEO, Deputy CEO or community member, as determined	Council
	s.38(1)	Bush Fire Control Officers	CEO, Deputy CEO or community member, as determined	Council
	Local Law	Volunteer Fire Fighters	Suitable persons on application	CEO
Dog	s.29(1)	Dog Control Officer	CEO Deputy CEO Environmental Health Officer Works Foreman Town Maintenance Person Contract Ranger Project Executive Ron Adams (C2010-1215)	CEO
	s.29(1a)	Dog Control Officer	Police Officer	Statutory
	s.14(2)	Dog Registration Officer	CEO Deputy CEO Office staff Contract Ranger Project Executive Ron Adams (C2010-1215)	CEO
	s.11	Pound Officer	CEO Deputy CEO Works Foreman Town Maintenance Person Contract Ranger Project Executive Ron Adams (C2010-1215)	CEO
Health	s.27(1)	Medical Officer of Health	Qualified person	Council
	s.27(1)	Environmental Health Officer	Qualified person	Council
Litter	s.26(1)	Authorised Officer	Police Officer Elected Members Council Employee	Statutory

	s.27AA	Honorary Inspector	Suitable persons	CEO
Local Gov't (Misc Provisions)	s.374(1b)	Building Surveyor	Qualified person	Council

End of Schedule

Delegation Schedule 2.8 (b) – Officers undertaking statutory functions

These officers may not require appointment by name, but undertake the functions as part of their position, in accordance with legislative requirements. Many appointments are implied by the legislation through the obligation to carry out a particular task, rather than a specific requirement.

Act	Section	Function	Person appointed	Appointed by
Local Government	-	Complaints Officer (general)	Deputy CEO	CEO
	s.5.120	Complaints Officer (Conduct)	CEO (default) or other person	LG Act (default) or Council
	s.4.20	Returning Officer	CEO (default) or other person	LG Act (default) or Council
	s.4.21	Deputy Returning Officer	As appropriate	Returning Officer
	s.4.23(b)	Other Electoral Officers	As appropriate	Returning Officer
Public Interest Disclosure	s.5(2)	Public Information Officer, and	Deputy CEO	CEO
	s.8(1)	Investigating Officer	Deputy CEO	CEO
	s.23	Review Officer	CEO	CEO
Rates and Charges (Rebates and Deferments)	s.12	Determining Officer	Deputy CEO	CEO
	s.13	Review Officer	CEO	CEO
Freedom of Information	s.13	FOI Officer	Deputy CEO	CEO
	s.39	Review Officer	CEO	CEO

– End of Schedule

2.9 Fire fighting – Emergency plant hire

Introduction	While a budget allocation is made for fire control each year, significant expense may be required at short notice to respond to a serious fire.		
Objective	To ensure that maximum effort can be made for the control of wildfires for the protection of life and property.		
Statutory context	Local Government Act – - s.6.8 (1)(c) – authorisation of unbudgeted expenditure in an emergency Bush Fires Act 1954 – 6. section 38 (3)(4)(5) – appointed BFCO’s may exercise specific authorities given to them		
Formal record	Officer’s report to Council		
Delegation by CEO	To	Deputy CEO Project Executive Works Supervisor Chief Bush Fire Control Officer Deputy Chief Bush Fire Control Officers	
History	Adopted	17 April 2008	
	Amended	20 November 2008	Ref – C2008-1115
	Reviewed	1 December 2010	

Delegation Statement

1. The CEO is authorised to commit expenditure for the private hire of plant and equipment necessary for the efficient fighting and control of fires.
2. Where possible, the CEO is to seek advice from the senior FCO at the fire and if major expenditure is likely seek approval from the President or Deputy President. However, since this delegation will only be used in emergency situations, it is acknowledged that these actions may not be possible.

The approval to be sought is an administrative function for expenditure purposes only, and does not extend to the issue of operational instructions.

3. Adequate resources to fight a fire for the safety of fire fighters and for the protection of life and property have the highest priority and are not to be unnecessarily jeopardised by delay.

– End of Delegation

3. DELEGATIONS FROM COUNCIL TO OTHER OFFICERS

3.1 Alteration to Restricted and Prohibited Burning Periods

Delegation to	Shire President and Chief Bush Fire Control Officer, jointly
Introduction	To extend or reduce the prohibited or restricted burning seasons.
Objective	To enable flexibility in the opening and closing dates of the restricted and prohibited periods as seasonal conditions appear to warrant.
Statutory context	Bush Fires Act 1954 – - s.17 (7) to (11) – variation of prohibited burning periods
Formal record	CEO's report to Council
Delegation by President & CBFCO	Not permitted
History	Adopted – 17 April 2008 Reviewed – 28 February 2011

Delegation Statement

1. In accordance with the Bush Fires Act 1954 section 17 (10) the President and the Chief Bush Fire Control Officer are authorised to exercise the powers of Council under the Bush Fires Act 1954 section 17 (7) and (8).
2. The Fire and Emergency Services Authority (FESA) and surrounding shires should be consulted before a decision is made.
3. Should the Shire President be unavailable or hold joint office as CBFCO, the Deputy Shire President shall be deemed to be Acting Shire President in relation to this matter.
4. If Chief BFCO is unavailable, a Deputy Chief BFCO shall act in his/her place.
5. If not holding joint office, the CEO is to be advised in order that public notification may be arranged.

– End of Delegation

3.2 Environmental Health

Delegation to Environmental Health Officer

Introduction	A Local Government is authorised and directed to carry out within its district the provisions of the Act and the regulations, local laws, and orders made.
Objective	To authorise the timely management of environmental health responsibilities.
Statutory context	Health Act 1911 – - s.26 – the local government may appoint a deputy (i.e. delegate) to discharge all or any of the functions and powers
Formal record	Officer’s report to Council
Delegation by EHO	Not permitted
History	Adopted – 17 April 2008 (Health Act

Delegation Statement

The EHO is appointed and authorised to exercise and discharge all or any of the powers and functions of the Local Authority with regard to –

- a) Part IV Sanitary Provisions,
- b) Part V Dwellings;
- c) Part VI Public Buildings;
- d) Part VII Nuisances and Offensive Trades;
- e) Part VIII Food generally;
- f) Part IX Infectious Diseases;
- g) Part XV Miscellaneous Provisions;
- h) Regulations and Local Laws made pursuant to the above parts of the Health Act 1911, specifically including the Health (Treatment of Sewage and Disposal of Liquid Waste) Regulations 1974
 - o subject to Delegation Schedule 3.2 Septic Tank Licences

– End of Delegation

Delegation Schedule 3.2 – Septic Tank Licences

1. The CEO is authorised to exercise and discharge the powers and functions of the Council in relation to the Health (Treatment of Sewage and Disposal of Liquid Waste) Regulations 1974 –
 - Regulation 4 (3)(a) – Grant approval subject to form and conditions set by Council.
 - Regulation 4 (3)(b) – Refusal to grant approval.
 - Regulation 10 (2) – Issue of permit to use
 - Regulation 10 (4)(b) – Issue of order to undertake works or decommission
 - Regulation 22 (2)(a) – Making a determination of appeal of decision
 - Regulation 22 (2)(b) – Advising of determination of appeal of decision
2. Compliance with the Health Act and Regulations, the Building Code of Australia, the Town Planning Scheme and Town Planning Policies is mandatory.
3. Any application not complying is to be refused, unless there is a discretion, in which case it is to be referred to Council for decision.
4. Effluent systems are to be sized in accordance with the Regulations.

– End of Schedule

3.3 Delegations Under Food Act 2008 to Environmental Health Officer

Delegation to	Environmental Health Officer
Introduction	<p>Passed on 8 July 2008 by the Western Australian Parliament, The <i>Food Act 2008</i> is the principal legislation regulating the sale of food in Western Australia (WA) and provides food safety regulation over the food supply chain.</p> <p>The Food Act clarifies that the responsibility for food safety rests on the food business.</p>
Objective	<p>The delegations will enable the Shire to carry out its functions under the Food Act 2008 through an appropriately qualified person, being a person who holds office as an environmental health officer under the Health Act 1911.</p> <p>This will enable the Environmental Health Officer to enforce compliance with the Food Act 2008 and Food Regulations 2009 as required which may include:</p> <ul style="list-style-type: none"> • formal warnings • improvement notices • prohibition orders • infringement notices (fines) • legal action through the Courts
Statutory context	<p>Food Act s.8, Food Regulations r.5 –a local government is the enforcement agency for certain food businesses, animal processing premises and retail pet meat shops conducted in the local government district.</p> <p>Food Act s.118 (2) permits the local government to delegate functions.</p> <p>Food Act 2008 s.122 states that an enforcement agency may appoint a person to be an authorised officer if the person holds office as an environmental health officer under the Health Act 1911 .</p>
Formal record	Officer’s report to Council
Delegation by EHO	Not permitted
History	Adopted – 14 December 2010 (Resolution C2010-1206)

Delegation Statement

1. Pursuant to section 122 of the Food Act 2008, the Principal Environmental Health Officer, being a person holding office as a health officer under the Health Act 1911, is an authorised officer for the purpose of the Food Act 2008.
2. Pursuant to section 118 of Division 2 of the Food Act 2008, Council delegates the administration of the functions of the Shire of Yalgoo as enforcement agency (r.5 of the Food Regulations 2009) to the Principal Environmental Health Officer.

- a) These functions include, but are not limited to, the issuing of food business registrations and the annual reporting requirements described in the act.

- End of Delegation

3.4 Building Control

Delegation to	Environmental Health and Building Officer William (Bill) Atyeo
Introduction	Amendments to the Local Government (miscellaneous Provisions) Act require that the delegation of authority to approve building licences is made to an appropriately qualified and certified person.
Objective	To enable the timely approval or actions in relation to building applications, approvals and orders.
Statutory context	Local Government (Miscellaneous Provisions) Act 1960 – <ul style="list-style-type: none"> - s.2 – this Act to be considered as part of the LG Act 1995 - s.373A – Qualifications of local government building surveyors - s.373B – Appointment of local government building surveyors - s.374AAB – Delegation of authority to approve to a qualified person
Formal record	Officer’s report to Council
History	Adopted – 26 November 2009 Updated – 22 July 2010 C2010-0704

Delegation Statement

1. The EHO is authorised to exercise and discharge the following powers and functions of the local authority with regard to the Local Government (Miscellaneous Provisions) Act 1960:
 - Part XV Section 374 (1a) – Extension of time to complete building works
 - Part XV Section 374 (1b) – Issue of Building Licences
 - o subject to Delegation Schedule 2.6 Building Licences
 - Part XV Section 374A – Issue of Demolition Licences
 - Part XV Section 377 – Licence to deposit materials on or excavate adjacent to a street
 - Part XV Section 401 – Issue of Notices and related matters (Uncompleted building works)
2. The following matters are to be referred to Council for decision –
 - Part XV Section 401A – Issue of Notice unlawful works
 - Part XV Section 403 – Dangerous Buildings
 - Part XV Section 408 – Removal of Neglected Building

The following matters were delegated to William Atyeo by Council motion C2010-0704 and should be read in conjunction with 1. and 2. above:

- 374. Plans of buildings to be approved by local government
- 374AA. Building approval certificates for unauthorised building work
- 374AAB. Delegation of authority to approve plans of buildings or unauthorised building work
- 374AAC. Advice to be sought where no delegation of authority
- 374AAD. Review of decisions about building licences and building approval certificates
- 374A. Demolition licences
- 374AB. Local government not to issue building licence or building approval certificate unless levy due on work is paid
- 374AC. Local government not to issue building licence unless home indemnity insurance held
- 374B. Performance of building work in emergency

- 374C. Classification of buildings
- 375. Notice to be given before commencing to build or alter a building
- 376. Local government may compel installation of electricity where available
- 377. No materials to be deposited on streets without licence
- 401. Notice of required alterations
- 401A. Stopping unlawful work
- 403. Survey to be made of dangerous buildings
- 408. Removal of neglected buildings
- 409. Power to compel renovation of dilapidated buildings
- 409A. Uncompleted buildings
- Building Regulations 1989
- 20. Certificate of classification

– End of Delegation

COMMENT

The new building provisions came into effect on 1 July 2008, with transitional provisions permitted for up to 5 years. However, the transitional provisions discontinue automatically when a person to which they apply leaves. The delegation was originally to EHO David Williams with whom they remained until appointment of William (Bill) Atyeo in March 2009 and subsequent delegation 22/7/10 to William Atyeo.

8 March 2012 – this delegation requires rigorous review for clarity and consistency. SHD

Delegation Schedule 3.4 – Issue of Building Licences

1. The EHO is authorised to issue building licences for –
 - all Class 1A, 1B and 2 buildings where permitted in accordance with the Town Planning Scheme; and
 - all Class 10A and 10B buildings where permitted in accordance with the Town Planning Scheme, provided that the proposed building does not:
 - Residential Zone – exceed 60m² in area or have a wall height greater than 3m; or
 - Special Rural Zone – exceed 150m² in area or have a wall height greater than 3.6m.

2. A building licence is not to be issued unless –
 - a) the application complies with –
 - the Building Code of Australia
 - the Building Regulations 1989
 - Builder's Registration Board requirements
 - Town Planning Scheme
 - Town Planning Policies
 - b) where necessary, planning consent has been granted in accordance with the Town Planning Scheme
 - c) payment has been received for –
 - the assessed building licence fees
 - Building and Construction Industry Training Fund levy, or production of evidence of payment or exemption.
 - d) if for an outbuilding, there is existing development on or of the property, and the aggregate area of outbuildings does not –
 - in the Residential Zone – exceed 60m² in area or have a wall height greater than 3m; or
 - in the Special Rural Zone – exceed 150m² in area or have a wall height greater than 3.6m.
 - e) the applicant has signed the building licence accepting the conditions contained therein.

3. Where suppliers of steel fabricated outbuildings have supplied structural computations to cover such buildings, and the drawings submitted comply with the structural requirements, an engineer's computations or certification for the building is not required.

4. Any other outbuildings will require engineer's computations or certification to be submitted with the building licence application.

5. Any application not complying is to be refused, unless there is a discretion, in which case it is to be referred to Council for decision.

6. Buildings in Classes 3 to 9 are to be referred to Council for decision.

– End of Schedule