



AGENDA

For the Ordinary Council Meeting

To be held on the 26th May 2023

Notice of Meeting

The next Ordinary Council Meeting for the Shire of Yalgoo will be held on Friday 26th May 2023 in the Council Chambers, 37 Gibbons Street Yalgoo, commencing at 10:00am.



Ian Holland

CHIEF EXECUTIVE OFFICER

9th May 2023

Disclaimer:

The Shire of Yalgoo gives notice to members of the public that any decisions made at the meeting, can be revoked, pursuant to the Local Government Act 1995. Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.

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1 DECLARATION OF OPENING

The Shire President welcomed those in attendance and declared the meeting open at.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

In accordance with section 14 of the Local Government (Administration) Regulations 1996 “Meetings held by electronic means in public health emergency or state of emergency (Act s. 5.25(1)(ba))”, the President to declare that this Meeting may take place via instantaneous communication. All Councillors and staff are to be available either via telephone (teleconference) or in person.

President

Councillors

Chief Executive Officer

Executive Assistant

APOLOGIES

LEAVE OF ABSENCE

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3 DISCLOSURE OF INTERESTS

Councilors and Officers are reminded of the requirements of s5.65 of the Local Government Act 1995, to verbally disclose any interest during the meeting before the matter is discussed or to provide in writing the nature of the interest to the CEO before the meeting.

4 PUBLIC QUESTION TIME

REPONSES TO QUESTIONS TAKEN ON NOTICE

QUESTIONS TAKEN WITHOUT NOTICE

5 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Alli Geo Tourism Presentation

6 NOTICE OF MATTERS TO BE DISCUSSED BEHIND CLOSED DOORS

7 APPLICATIONS FOR LEAVE OF ABSENCE

8 ANNOUNCEMENTS CONCERNING MEETINGS ATTENDED

9 CONFIRMATION OF MINUTES

9.1 MINUTES OF THE ORDINARY COUNCIL MEETING – 28th April 2023

RECOMMENDATION

That the minutes of the Council Meeting held on the 28th April 2023 as attached be confirmed as a true and correct record.

10 REPORTS OF COMMITTEE MEETINGS

11 TECHNICAL REPORTS

11.1 CAPITAL PROGRESS REPORT

Applicant:	Shire of Yalgoo
Date:	16 May 2023
Reporting Officer:	Dominic Carbone
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

To receive the Progress Report on the 2022/23 Capital Works Program.

BACKGROUND

The Shire in its 2022-23 Annual Budget has allocated the sum of \$4,386,844 for the acquisition of capital assets and the undertaking of infrastructure works.

COMMENT

The Capital Projects detailed below are projects incorporated in the 2022-23 Annual Budget.

STATUTORY ENVIRONMENT

NIL

POLICY/FINANCIAL IMPLCATIONS

To deliver the Capital Works Program within budgeted allocations.

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the Progress Report on the Capital Works Program as at 30th April 2023.

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CAPITAL WORKS PROGRAMME

The following assets and works are budgeted to be acquired or undertaken during the year:

		2022-23 ANNUAL BUDGET	2022-23 APRIL ACTUAL	VARIANCE FAV (UNFAV)	COMMENTS
		\$	YTD \$	\$	
<u>By Program</u>					The CEO to provide a verbal update on the status of the capital projects as at 30 April 2023
Governance					
000000-Admin Computers Hardware, System Upgrade and Telephone Replacement	F & E	10,000	13,666	(3,666)	In progress
000000-External Monitor Display	F & E	21,602		21,602	
000000-Tables and Chairs	F & E	5,000		5,000	
000000-Landscape - Admin Office	Other	40,000		40,000	
Law Order Public Safety					
Housing					
000000-Other Housing - Nurse Accommodation	L & B	420,000	297,840	122,160	In progress
000000-Other Housing - Second Hand House in a Box		0	32,404		
Communities Amenities					
Recreation and Culture					
000000 - Community Hall Renovations	L & B	350,000	149,051	200,949	In progress
000000-Core Stadium Exercise Equipment, Seating and BBQ area improvements	F & E	22,000		22,000	
000000- Community Heritage Buildings Renewals - LRCI Grant 2022-23	L & B	227,220	90,291	136,929	In progress
000000- Resurface Rage Cage, Tennis and Basketball Courts	L & B	98,000	28,930	69,070	In progress
000000- Stadium Relocate Fence	Recreation	47,077		47,077	
Mower	P & E	35,000		35,000	

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The following assets and works are budgeted to be acquired or undertaken during the year:

		2022-23 ANNUAL BUDGET	2022-23 APRIL ACTUAL	VARIANCE FAV (UNFAV)	COMMENTS
		\$	YTD \$	\$	
<u>By Program</u>					The CEO to provide a verbal update on the status of the capital projects as at 30 April 2023
Law Order & Public Safety					
000000- Light Tanker	P & E	239,000		239,000	
Transport					
000000- Machinery Shed Depot Concrete Floor Bays	L & B	27,000		27,000	
000000- Storage Shed Depot	L & B	16,000		16,000	
000000-Skidsteer	P & E	86,000	75,835	10,165	Complete
000000- Multi Tyre Roller	P & E	220,000	176,000	44,000	Complete
000000- Genset	P & E	20,000	11,339	8,661	
000000- Dual Cab Utility	P & E	40,000		40,000	
000000-Works Foreman Utility	P & E	75,000		75,000	
000000-Traffic Light Pair	P & E	32,000	33,525	(1,525)	Complete
000000- Prime Mover	P & E	325,000	9,091	315,909	In progress
000000- Works Forklift	P & E	50,000	25,338	24,662	Complete
000000- Trailer Side Tipper	P & E	240,000	9,091	230,909	In progress
000000-Utility	P & E	32,000		32,000	
000000-Utility Work Crew	P & E	40,000		40,000	
000000-Satelite Phones and Vehicle Tracking	P & E	10,000		10,000	
000000- Street Lighting	Other	22,000		22,000	
000000- Paynes Find Entry Statements	Other	18,652		18,652	
ROADS TO RECOVERY GRANTS					
000000- Yalgoo/Ninghan Road - Seal to width 4m	Roads	377,293		377,293	
RRG SPECIAL GRANT RD WORKS					
000000- Yalgoo/Ninghan Road - Seal to width 4m LRCI \$446,000 RRG \$300,000	Roads	746,000		746,000	

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The following assets and works are budgeted to be acquired or undertaken during the year:

		2022-23 ANNUAL BUDGET	2022-23 APRIL ACTUAL	VARIANCE FAV (UNFAV)	COMMENTS
		\$	YTD \$	\$	
<u>By Program</u>					The CEO to provide a verbal update on the status of the capital projects as at 30 April 2023
MUNICIPAL FUND					
000000- Morawa Yalgoo Road Culvert, Floodway and Shoulder	Roads	80,000		80,000	
000000-Tourism Projects as per Plan	Roads	35,000		35,000	
000000-Floodway Stabalisation and Flood Mitigation	Roads	100,000		100,000	
000000- Fixed Road and Wayfinding Signage LRCI Grant 2022-23	Roads	15,000		15,000	
000000- Jokers Tunnel Sealed Floodway and Improved Access LRCI Grant 2022-23	Roads	80,000		80,000	
000000- Sealing Outside primary School LRCI Grant 2022-23	Roads	40,000		40,000	
000000- Sealing Paynes Find Pioneer Cemetery LRCI Grant 2022-23	Roads	10,000		10,000	
Economic Services					
000000-Caravan Park - 2 Self Contained Accommodation Units	L & B	25,000	31,347	(6,347)	completed overspent
000000-Caravan Park - Commercial Washing Machine and Dryer	F & E	40,000		40,000	
000000-Caravan Park -Awning over BBQ Facility	L & B	10,000		10,000	
Other Property and Services					
000000-Solar Panel - Shire Buildings	L & B	60,000		60,000	
		4,386,844	983,747	3,435,500	

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11.2 TECHNICAL SERVICES REPORT AS OF 19TH MAY 2023

Applicant:	Shire of Yalgoo
Date:	19 May 2023
Reporting Officer:	Craig Holland Works Manager
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council receive the Technical Services Report as at the 19th May 2023.

COMMENT

Road Construction and Capital

- Yalgoo Ninghan Road – Road Building by Rowe Contractors

Road Maintenance

- Yalgoo North Road maintenance grading and rebuilding of sections, removing silt
- Pindathuna Road maintenance grading.

Plant and other infrastructure maintenance

- YA840 – Carried out service
- YA499 – Carried out service
- YA809 – new drive tyres fitted
- Gen Set serviced

Parks, Reserves and Properties

4.1 Railway Station

- Building maintenance ongoing.

4.2 Staff Housing

- New units arrived.

4.3 Yalgoo Rubbish Tip

- Tip head pushed over on a weekly basis.

4.4 Yalgoo & Paynes Find Airstrip

- Paynes Find Airstrip – checked and all good.
- Yalgoo Airstrip – some weed spraying done.

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5. Purchasing

- Tractor ordered for genset.
- 22 Ton LH concrete ordered for floodways.

6. Staff

- Khian Hill completed driver training and now has his MC licence.
- Full day Fire Fighter training.

STATUTORY ENVIRONMENT

NIL

POLICY/FINANCIAL IMPLICATIONS

To deliver the Capital Works Program within budgeted allocation

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the Technical Services Report as of 19th May 2023.

12 DEVELOPMENT, PLANNING AND ENVIRONMENTAL HEALTH REPORTS

13 FINANCIAL REPORTS

13.1 LIST OF ACCOUNTS

Applicant:	Shire of Yalgoo
Date:	16 May 2023
Reporting Officer:	Dominic Carbone
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

Council approval is sought for the payments made in the period 1st April 2023 to 30th April 2023 as detailed in the List of Accounts below.

COMMENT

The Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 requires the Chief Executive Officer to present a list of accounts paid and/or payable to Council and to record those accounts in the minutes of the meeting.

STATUTORY ENVIRONMENT

Local Government Act 1995

6.10 Financial Management regulations

Regulations may provide for –

- a. The security and banking of money received by a local government' and
- b. The keeping of financial records by a local government; and
- c. The management by a local government of its assets, liabilities and revenue; and
- d. The general management of, and the authorisation of payments out of –
 - I. The municipal fund; and
 - II. The trust fund, of a local government.

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Local Government (Financial Management) Regulations 1996

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

1. If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –
 - I. The payee's name; and
 - II. The amount of the payment; and
 - III. The date of the payment; and
 - IV. Sufficient information to identify the transaction.
2. A list of accounts for approval to be paid is to be prepared each month showing –
 - a. For each account which requires council authorisation in that month –
 - I. The payee's name; and
 - II. The amount of the payment; and
 - III. Sufficient information to identify the transaction; and
 - b. The date of the meeting of the council to which the list is to be presented.
3. A list prepared under subregulation (1) or (2) is to be –
 - a. Presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - b. Recorded in the minutes of that meeting.

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council approve the list of accounts paid for the period 1st April 2023 to 30th April 2023 amounting to \$468,227.73 and the list be recorded in the minutes.

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Shire of Yalgoo List of Accounts Paid and Payable					
	Cheque /EFT No	Date	Name	Invoice Description	Amount \$
1	32	20/04/2023	Horizon Power	Electricity - Shire Properties	14,563.38
2	33	20/04/2023	Horizon Power	Electricity - Shire Properties	10,140.98
3	34	20/04/2023	Pivotel Satellite Pty Limited	Satellite Phones Fees	302.00
4	35	20/04/2023	Horizon Power	Electricity - 48 Gibbons Street	3,546.34
5	37	24/04/2023	Horizon Power	Electricity - Shire Properties	849.37
6	EFT889	04/04/2023	Services Australia - Child Support (Darren Hawkins)	Payroll Deductions/Contributions	678.92
7	EFT890	04/04/2023	Services Australia - Child Support (Darren Hawkins)	Payroll Deductions/Contributions	400.00
8	EFT891	04/04/2023	E & MJ Rosher	Parts -Kubota nut tapper	17.50
9	EFT892	04/04/2023	Kennards Hire Pty Ltd	Plant Hire - prop for doorway at Railway Station building	30.40
10	EFT893	04/04/2023	ATOM Supply	Hydration squeeze pops	123.43
11	EFT894	04/04/2023	Dominic Carbone & Associates	Financial and Admin Consultancy Services	3,657.50
12	EFT895	04/04/2023	Refuel Australia	Grease -Mobilux Ep 2 24x450 gram	667.48
13	EFT896	04/04/2023	Pemco Diesel Pty Ltd	80,000km service and change brake fluid	806.41
14	EFT897	04/04/2023	Trevor Field	Reimbursement - hydration squeeze pops	43.25

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Shire of Yalgoo List of Accounts Paid and Payable					
	Cheque /EFT No	Date	Name	Invoice Description	Amount \$
15	EFT898	04/04/2023	Luscombe Syndicate	Water Refresh Milk Full Cream	153.92
16	EFT899	04/04/2023	Prompt Safety Solutions	Consultancy Fees - Quarterly OSH Service	2,420.00
17	EFT900	04/04/2023	Digga West & Earthparts WA	Replacement brush -Gutter broom	129.80
18	EFT901	04/04/2023	Professional PC Support	Consultant Fees -Site Visit Phone System	1,045.00
19	EFT902	04/04/2023	Top Iron Pty Ltd	Rates Refund	335.62
20	EFT903	04/04/2023	Western Communications	Server room communication cabinets -relabel cables and tidy up	4,978.42
21	EFT904	04/04/2023	Wellington Electrical	Electrical Repairs - Admin office light	271.03
22	EFT905	04/04/2023	Peter Andrew Wiltshire	Rates Refund	137.07
23	EFT906	05/04/2023	Sandalwood Downs	Candle and Soap Making Workshop held Sunday 16 April 2023	2,100.00
24	EFT907	06/04/2023	Refuel Australia	Fuel Charge 31 March 2023	30,744.02
25	EFT908	06/04/2023	Nick Stevenson	Refurbish Stonework at Railway Station	5,500.00
26	EFT909	20/04/2023	Water Corporation	Water Consumption - 26 Gibbons (Water Park)	1,800.02
27	EFT921	20/04/2023	Luscombe Syndicate	Assorted goods for resale - Caravan Park Shop	1,517.37

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Shire of Yalgoo					
List of Accounts Paid and Payable					
	Cheque /EFT No	Date	Name	Invoice Description	Amount \$
28	EFT922	24/04/2023	Gero Cool Airconditioning & Refrigeration	Staff Housing - Air Conditioners	6,021.95
29	EFT923	24/04/2023	Beaurepaire	Repairs YA453	643.84
30	EFT924	24/04/2023	Bunnings Building Supplies Pty Ltd	Supplies for Museum Maintenance	168.99
31	EFT925	24/04/2023	Geraldton Toyota	110000Km Service - YA1000	412.08
32	EFT926	24/04/2023	Paper Plus Office National	HUB USB 3.0 4 Port Mini Black	27.30
33	EFT927	24/04/2023	Pemco Diesel Pty Ltd	Cat YA807 Service	4,354.07
34	EFT928	24/04/2023	IPEC Pty Ltd (Toll Global Express)	Freight Charges	64.32
35	EFT929	24/04/2023	Hersey'S Safety Pty Ltd	Linemarking Machine (second hand), white line mark paint	1,757.69
36	EFT930	24/04/2023	Mullewa Farm Supplies	1kg Poacher and slimline scales	480.70
37	EFT931	24/04/2023	Integrated ICT	Wi-Fi Network Maintenance - March 2023	176.00
38	EFT932	24/04/2023	Kennards Hire Pty Ltd	Plant Hire- Prop (No2) 2M-3.4 (RED)	30.40
39	EFT933	24/04/2023	Beaurepaire	Plant NO. -YAO 4 x new tyres & wheel alignment	1,513.12
40	EFT934	24/04/2023	BOC Limited	Monthly container service – March 2023	128.42

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Shire of Yalgoo List of Accounts Paid and Payable					
	Cheque /EFT No	Date	Name	Invoice Description	Amount \$
41	EFT935	24/04/2023	Bridged Group Pty Ltd	IT Support Charges – April 2023	346.50
42	EFT936	24/04/2023	Canine Control	Ranger Services - April 2023	1,386.72
43	EFT937	24/04/2023	Civic Legal	Legal Fees	1,272.04
44	EFT938	24/04/2023	Dominic Carbone & Associates	Financial and Admin Consultancy Services - March 2023	8,882.50
45	EFT939	24/04/2023	Veolia Environmental Services	Refuse Collection - March 2023	4,399.91
46	EFT940	24/04/2023	Westrac Equipment Pty Ltd	Plant Purchase -Caterpillar 2022 236D3 Skid Steer Loader	83,418.50
47	EFT941	24/04/2023	Young Motors Pty Ltd	30,000 & 45,000Km service on YAO	850.00
48	EFT942	24/04/2023	Diane Hodder	Reimbursement - YA805 - Fuel expense	60.89
49	EFT943	24/04/2023	Datacom Solutions (AU) Pty Ltd	Ozone Software Licence Fees - Monthly Fee	205.17
50	EFT944	24/04/2023	Darren Long Consulting	Financial Consultancy December 2022	5,857.50
51	EFT945	24/04/2023	Red Earth Marketing	2022-2023 Tourism Promotion Contribution	5,500.00
52	EFT946	24/04/2023	Geraldton Tv & Radio	Decoders - Caravan Park	650.00
53	EFT947	24/04/2023	Shire of Sandstone	Maintenance Grade October 2022 - Paynes Find-Sandstone Road	5,500.00
54	EFT948	24/04/2023	Modular WA	Progress Payment -Unit A & B (21) Campbell Street, Yalgoo	91,380.00

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Shire of Yalgoo List of Accounts Paid and Payable					
	Cheque /EFT No	Date	Name	Invoice Description	Amount \$
55	EFT949	24/04/2023	Gaye Dennison	Reimbursement - Ink Cartridges for Photocopier	158.70
56	EFT950	24/04/2023	Australian Taxation Office	Jan-Mar 2023 BAS	49,727.16
57	EFT951	24/04/2023	Bunnings Building Supplies Pty Ltd	Tarp for Arts Centre	144.40
58	EFT952	24/04/2023	David Rocke	Paynes Find Community Centre - Cleaning	270.00
59	EFT953	24/04/2023	Gail Trenfield	Council Meeting Fees and Allowances - March 2023	541.67
60	EFT954	24/04/2023	PaynesFind Roadhouse & Tavern	Council Meeting - March 2023 - Refreshments, Accommodation - Paynes Find	1,265.90
61	EFT955	24/04/2023	Spotlight P/L	Arts Centre Supplies for Workshop 16.04.23	1,013.00
62	EFT956	24/04/2023	Ocean Centre Hotel	Accommodation - CDO - Conference	461.00
63	EFT957	24/04/2023	Batavia Furniture & Bedding	Queen Bed & Mattress Unit 4 Caravan Park	1,337.00
64	EFT958	24/04/2023	Infinity Skate	6-hour Skateboard workshop	550.00
65	EFT959	24/04/2023	Mitchell & Brown Communications	Security Monitoring PSTN - Quarter	170.50
66	EFT960	24/04/2023	Uniforms@work	Uniforms - Staff	175.78
67	EFT961	24/04/2023	Superannuation Clearance Account	Superannuation Contributions - Payrun#45	11,743.01

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Shire of Yalgoo					
List of Accounts Paid and Payable					
	Cheque /EFT No	Date	Name	Invoice Description	Amount \$
68	EFT962	24/04/2023	Shire of Yalgoo Municipal Fund	Superannuation Contribution - Pay Run #46	11,162.21
69	EFT963	24/04/2023	Central Regional TAFE	Cert 2 in Workplace skills - Delta Hawkins	1,038.20
70	EFT964	24/04/2023	Australian Services Union	Payroll Deductions/Contributions	77.70
71	EFT965	28/04/2023	Integrated ICT	Wi-Fi Maintenance – April 2023	176.00
72	EFT966	28/04/2023	Kennards Hire Pty Ltd	Plant Hire -Prop (No. 2) 2M - 3.4M (RED) - Railway Station	30.40
73	EFT967	28/04/2023	Bill Eddy	Refund - Cancellation of accommodation - Caravan Park	245.00
74	EFT968	28/04/2023	G.C. Smith	Purchase -second hand house in a box	30,000.00
75	EFT969	28/04/2023	A.B.C. Containers	Freight Charges- Second Hand House in a Box from Lesmurdie to Yalgoo	2,403.50
76	EFT970	28/04/2023	Bridged Group Pty Ltd	Xstream Protection & Webserver Protection	5,980.15
77	EFT971	28/04/2023	Canine Control	Ranger Services - April 2023	2,773.44
78	EFT972	28/04/2023	Raul. Valenzuela	Council Meeting Fees and Allowances - March 2023	645.67
79	EFT973	28/04/2023	Stanley Willock	Council Meeting Fees and Allowances - March 2023	907.88
80	EFT974	28/04/2023	Shire of Perenjori	Contribution -CESM Shared Costs - Jan to March 2023	3,823.04

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Shire of Yalgoo					
List of Accounts Paid and Payable					
	Cheque /EFT No	Date	Name	Invoice Description	Amount \$
81	EFT975	28/04/2023	Meekatharra School of The Air Parents & Citizens Assoc INC	Donation	750.00
82	EFT976	28/04/2023	Lo-Go Appointments	Contracting Services - Corporate Services Officer - Lo-Go	6,394.00
83	EFT977	28/04/2023	Midwest Windscreens	YA800 - Excess to Insurance Claim - Supply & Fit new Windscreen	300.00
84	EFT978	28/04/2023	Ian Holland	Reimbursement - Purchase of Cafe Tables and Dining Chairs - Core Stadium	143.30
85	EFT979	28/04/2023	Nick Stevenson	Progress Payment - Railway Station Repairs	2,200.00
86	DD666.1	30/04/2023	Tanya Henkel	Preparation of Shire of Yalgoo Heritage Management Local Planning Policy	11,000.00
87	DD666.2	30/04/2023	Geraldton Party Hire	3 x Shades- Sports Festival March 2023	660.00
88	DD666.3	30/04/2023	Geraldton Toyota	36 month/60,000Km service YA800	611.07
89	DD666.4	30/04/2023	Itvision	Altus Payroll Training - 2 x Staff	2,337.50
90	DD666.5	30/04/2023	Jason Signmakers	Muster Point Signs	130.42
91	DD666.6	30/04/2023	Siteminder Limited	Caravan Park Service - March 2023	13.50

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Shire of Yalgoo					
List of Accounts Paid and Payable					
	Cheque /EFT No	Date	Name	Invoice Description	Amount \$
92	DD666.7	30/04/2023	North Metropolitan Tafe	Course Fees: R Hodder	1,000.00
93	DD666.8	30/04/2023	URL Networks Pty Ltd	Admin Office - Phone Bill March 2023	119.34
94	DD666.9	30/04/2023	Market Creations Agency Pty Ltd	Balance of Website Build Project	3,299.45
REPORT TOTALS					468,227.73
			Bank Name	Municipal Bank	
			1		
			TOTAL		468,227.73

Agenda – Ordinary Council Meeting – Friday 26th May 2023

13.2 INVESTMENTS AS AT 30th APRIL 2023

Applicant:	Shire of Yalgoo
Date:	16 May 2023
Reporting Officer:	Dominic Carbone
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council receive the investments report as at 30th April 2023.

COMMENT

Money held in the Municipal Fund of the Shire of Yalgoo that is not required for the time being may be invested under the Trustee Act 1962 Part III.

STATUTORY ENVIRONMENT

Local Government Act 1995

6.14 Power To Invest

Local Government (Financial Management) Regulations 1996

19 Investments, control procedures for

19C Investment of money, restrictions on (Act s6.14(2)(a))

Shire Delegated Authority

POLICY/FINANCIAL IMPLCATIONS

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That the Investment Report as at 30th April 2023 be received.

Agenda – Ordinary Council Meeting – Friday 26th May 2023

This Worksheet details the investments held by the Shire as at 30th April 2023.

SHIRE OF YALGOO CASH HOLDINGS AS AT 30th APRIL 2023

INSTITUTIONS	SHORT TERM RATING	INVESTMENT TYPE	ACCOUNT N°	TERM	DATE OF TRANSACTION	DATE OF MATURITY	INTEREST RATE	PRINCIPAL
MUNICIPAL FUND								
Note Balance as per Bank Statement								
NAB	N/A	Operating a/c	50-832-4540	Ongoing	N/A	N/A	Variable	\$1,902,010.45
BENDIGO	N/A	Operating a/c	171336274	Ongoing	N/A	N/A	Variable	\$1,571,041.76
BENDIGO	N/A	Saving	171336282	Ongoing	N/A	N/A	Variable	\$25,248.75
NAB	N/A	Short Term Investment	24-831-4222	Ongoing	N/A	N/A	Variable	\$52,499.94
TOTAL								\$3,550,800.90

RESERVE FUNDS

Bendigo	N/A	Term Deposit	4236181	100 days	22.03.2023	30.06.2023	4.00%	\$174,198.46
Bendigo	N/A	Term Deposit	4236184	100 days	22.03.2023	30.06.2023	4.00%	\$485,669.56
Bendigo	N/A	Term Deposit	4236180	100 days	22.03.2023	30.06.2023	4.00%	\$1,167,980.50
Bendigo	N/A	Term Deposit	4236179	100 days	22.03.2023	30.06.2023	4.00%	\$333,878.20
TOTAL								\$2,161,726.72

INVESTMENT REGISTER

01 JULY 2022 TO 30 APRIL 2023

NATIONAL AUSTRALIA BANK

ACCOUNT N°	DATE OF MATURITY	INTEREST RATE	OPENING BALANCE	INTEREST EARNED TO 30.04.2023	INVESTMENT TRANSFERS	CLOSING BALANCE 30.04.2023
171336282	Ongoing	Variable	\$25,086.22	\$162.53	0	\$25,248.75
24-831-4222	Ongoing	Variable	\$52,142.14	\$357.80	0	\$52,499.94
4236184	30.06.2023	4.00%	\$474,180.09	\$11,489.47	0	\$485,669.56
4236180	30.06.2023	4.00%	\$1,140,349.62	\$27,630.88	0	\$1,167,980.50
4236181	30.06.2023	4.00%	\$170,077.95	\$4,120.51	0	\$174,198.46
4236179	30.06.2023	4.00%	\$325,979.65	\$7,898.55	0	\$333,878.20

13.3 FINANCIAL ACTIVITY STATEMENT AS AT 30 APRIL 2023

Applicant:	Shire of Yalgoo
Date:	16 May 2023
Reporting Officer:	Dominic Carbone
Disclosure of Interest:	NIL
Attachments:	Statement of Comprehensive Income Financial Activity Statement Summary of Current Assets and Current Liabilities Statement of Current Financial Position Detailed Worksheet Supplementary Financial Reports – Reserve & Loan

SUMMARY

Adoption of the Monthly Financial Statements for the period 1st July 2022 to the 30th April 2023.

COMMENT

Local Governments are required to prepare monthly reports.

STATUTORY ENVIRONMENT

Local Government Act 1995 - Section 6.4

Local Government (Financial Management) Regulations 1996 - Regulation 34

POLICY/FINANCIAL IMPLCATIONS

2.4 Material Variance

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

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council adopts the Financial Activity Statement for the period ended 30th April 2023.

14 ADMINISTRATION REPORTS

14.1 Southern Rangelands Pastoral Alliance (SRPA)

Applicant:	Shire of Yalgoo
Date:	17/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Letter received 20/04/2023 from the SRPA

SUMMARY

That Council consider a request for support received from the Southern Rangelands Pastoral Alliance.

COMMENT

The Shire of Yalgoo contributed \$13,000 to the SRPA during the 2022/23 Financial Year. Another request has been received for funding in the 2023/24 year.

The Shire significantly contributes to pastoral incentives and activities with funding towards fencing and dog programs far exceeding the income received from the sector. This does not take into account other local government responsibilities such as road maintenance, disaster response or governance functions. With this being the case, it is important that the SRPA make a concerted effort to seek operational funding from other levels of government and industry.

In light of the above comments the SRPA have brought grant funding and investment into the region as evidenced by the projects described in their attached letter. Contributing ratepayer funds to the short term activation of this industry body is beneficial provided further work is done to operate self sustainably.

It is proposed that Council provide in principal support for an inclusion of \$10,000 in the 2023/24 budget as a donation towards the operation of the Southern Rangelands Pastoral Alliance.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council support a \$10,000 donation to the Southern Rangelands Pastoral Alliance pending the adoption of the 2023/24 Annual Budget.

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14.2 ABM Resources Rates Write Off

Applicant:	Shire of Yalgoo
Date:	17/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider the following rates adjustment.

COMMENT

Administration has not been able to recover the following rates which have been outstanding for a significant amount of time. As they are unrecoverable it is suggested that they be written off.

An amount of \$2286.31 is outstanding for Assessment 238. M59/00106 was forfeited in December 2015 and interest has continued to be applied to an amount outstanding at that time. The arrears were not dealt with during the transition to Ozone however significant work has been carried out to clean up the rate record now that it has been imported into Synergysoft.

The company and ABN listed were cancelled in 2018 and a significant portion of the amount shown is due to interest. Debt recovery is therefore impractical and likely result in further unrecoverable expenditure.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council write off the outstanding balance of \$2286.31 for Assessment 238.

14.3 Yalgoo Dog Control

Applicant:	Shire of Yalgoo
Date:	17/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider a proposal for a dog control program.

COMMENT

Once appropriate signage has arrived and been installed at public locations and administration has advertised locally, the CEO will authorize a large number of Shire Staff and contractors under the Dog Act 1976 to issue infringements. The first week of this will take place in June and every effort will be made to provide a week of verbal warnings. Where possible a photo will be obtained of the offending dog and owner that has received the verbal warning.

This appointment of Authorised Persons will be carried out under Section 9.10 of the Local Government Act 1995. The Chief Executive Officer will not issue infringements as a different officer is required should there be grounds to withdraw an infringement.

Authorised Persons can ask for the name and address of an individual allegedly committing an offence. If the individual refuses to provide a name and address the authorised person will contact the police.

Video evidence from the Shires CCTV network and photos will be used to demonstrate that a dog is off a leash in a public place and not controlled. Further infringements will also be issued for other offences such as a lack of microchip or registration.

An infringement will then be issued to the person liable for the control of the dog.

person liable for the control of the dog means each of the following —

- (a) the registered owner of the dog; or
- (b) the owner of the dog; or
- (c) the occupier of any premises where the dog is ordinarily kept or ordinarily permitted to live; or
- (d) a person who has the dog in his possession or under his control, but does not include —
- (e) a veterinarian, or a person acting on a veterinarian's behalf, in the course of the veterinarian's professional practice; or
- (f) a police officer or other person acting under a statutory duty or in the administration of this Act;

All infringements will describe the following as found in the Dog Regulations 2013.

If you do not pay the modified penalty within 28 days, you may be prosecuted or enforcement action may be taken under the Fines, Penalties and Infringement Notices Enforcement Act 1994. Under that Act, some or all of the following action may be taken — your driver's licence may be suspended, your vehicle licence may

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be suspended or cancelled, you may be disqualified from holding or obtaining a driver's licence or vehicle licence, your vehicle may be immobilised or have its number plates removed, your details may be published on a website, your earnings or bank accounts may be garnished, and your property may be seized and sold.

If the modified penalty is not paid a final demand letter will be served before the individuals details are provided to the Fines Enforcement Register.

At significant operational expense Shire Administration will conduct this process as a priority for 2 weeks beginning in June.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council accepts an intensive 2 week infringement program related to dogs not contained on private property.

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14.4 Councillor attendance at Event/Training

Applicant:	Shire of Yalgoo
Date:	18/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council retrospectively consider Councillor attendance of an event not covered by Shire Policy 1.14b Attendance at Events.

COMMENT

Cr Valenzuela and Cr Willock both expressed interest in attending a Local Government Road Safety Vanguard's training program from the 9th to the 11th May at the University of Western Australia.

This program was supported by the West Australian Local Government Association and Main Roads Western Australia and advertised through councilor email addresses. The cost of attendance at this weeklong training opportunity was covered by the events sponsors. The forum was held just prior to Road Safety Week and only Cr Valenzuela was able to attend.

An original booking was determined as inappropriate by the attendee and a second booking was made that resulted in charges of \$1695.78. Council are also requested to consider travel expenses.

Based on its merits the CEO considers attendance at this event as appropriate for a Councillor and proposes that Council retrospectively cover reasonable accommodation costs. Cr Valenzuela has already reported on outcomes and contacts that arose from the forum. Payment is proposed from the members training account.

As other reasonable accommodation and parking could have been sourced at a lesser rate it is proposed that Council consider covering the expenses listed for accommodation, meals and parking but deliberate on only covering 50% of any request for travel reimbursement.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council cover the costs incurred by Cr Valenzuela for attendance at the Local Government Road Safety Vanguard's Forum held in Perth, from the members training account.

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14.5 Yalgoo Primary School Proposals

Applicant:	Shire of Yalgoo
Date:	18/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider proposals put forward by the Principal of Yalgoo Primary School.

COMMENT

During the Ordinary April meeting Council received a presentation from the Principal of the Yalgoo Primary School who described multiple projects that could be undertaken in conjunction with the school.

Administration believes that a school timeline would be an outstanding project for the front entrance to Yalgoo Primary School. It could tie quite well into an extended footpath, kerbing, and access improvements in the road reserve.

This project will be developed further to blend Shire and School requirements and can tie in with wider signage replacements in town. It is envisaged that Shire investment monetarily or through staff, contractors and volunteers can be budgeted for in the 2023/24 financial year. It is suggested that a small project working group be created including a Councillor and Staff member from the Shire of Yalgoo.

The second proposal on aquaponics requires further details to be provided. From a liability perspective it is not suggested to place bodies of water in public places accessible by the community. The Shire may be able to contribute to a school project that is contained on school grounds and managed by employed staff. Even when fenced water bodies have major safety and liability considerations. Vandalism on extremely warm days is another consideration as seen with the Shires reticulation and public taps. Community benefit could still be achieved with a project operated safety by the school however it is suggested that this not be a publicly accessible Shire project due to insufficient staffing for monitoring and operation.

The third proposal requested the beautification of the road safety area on the Northern portion of the school block adjacent to the Emerald Mine. Provided that signage is authorized by the Education Department stating that a park is accessible by the public Administration does not see an issue with tidying up the area introducing hardy native plants. Ongoing maintenance and watering would have to be agreed to by the school. The Shire has a number of other beautification projects in the works that would take priority over this proposal in the short term.

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STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council provide in principal, support to the development of a timeline project outside the Yalgoo Primary School and look to include the project in the 2023/24 annual budget.

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14.6 Yalgoo Arts and Cultural Centre Operation and Sales

Applicant:	Shire of Yalgoo
Date:	19/05/2023
Reporting Officer:	Elisha Hodder Community Development Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council receive the Art Centre report regarding the operations of the Yalgoo Arts and Cultural Centre.

COMMENT

The following information stated below indicates all Art Centre operations from the 20th October 2022 through to the 19th May 2023.

Art Centre Operations

The Art Centre opening hours have changed, the building will only be open on request, signs have been displayed on the doors for both tourists and artists. Operation and staffing will be reviewed once a new DCEO has been employed.

A count was conducted of the Art Centre Members, I am pleased to say we have 30 Members signed with our Centre.

The Art Centre continues to be utilised for Community purposes, like the Senior's morning tea, which is held in the studio once every month. A Teen Art Club is held every second Wednesdays as a program through the Community Development Officer, Bundiyarra has sought permission to set up their booth for their AEC Enrolment Drive which is being held on Tuesday, 23rd May 2023, and a few Tour Buses have requested to drop in for their passengers to have their morning tea or lunch.

Previous Workshops

A Community Workshop was conducted Painting the Public Toilet Door at Gibbon Street Park along with the help of the school kids and local artist.

A Candle and Soap making workshop was held on the 16th April with 8 participants attending.

The Yalgoo Arts and Cultural Centre was invited to conduct 4 Aboriginal Art Session at Golden Grove over April/May, which was a great opportunity for the worker out there, even though we only had 3 people participate and do a painting, the others just came and had a chat and asked questions, but a painting was sold and they have requested we have a catalogue sent out of what is for sale in our gallery..

A Mosaic workshop was held on the 20 & 21st May, with 9 participants attending.

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Upcoming Workshops

June 2023, we have Julie Simpson visiting Yalgoo on Saturday 17th June and Sunday 18th June with her Don't Drink and Paint Art Workshop.

July 2023, Maree Mark will be in town on Saturday, 15th July and Sunday 16th July to conduct a creative Clay Art workshop.

August 2023, Crochet with Suzannah which is scheduled for Saturday, 12 August and Sunday 13 August.

September 2023, we have Jill Ansell coming to town to teach Portrait painting which is scheduled for Saturday 16th September and Sunday 17th September.

Art Centre Visits

Since the 20th October 2022 to the 19 May 2023 the Yalgoo Arts and Cultural Centre has had a very small numbers of visitors with only 4 Local Artists utilising the Centre, 30 Tourist visits and 7 locals who had dropped in for a chat and to get out of the House.

This demonstrates the season nature of the Arts Centre and a possible review of how it operates. As an example the artist gallery in Mullewa is only open during the busier tourist/wildflower season.

Art Centre Sales

The following table below indicates all art sales from the 20 October 2022 to the 19 May 2023.

YALGOO ART CENTRE SALES FROM THE 20 OCTOBER 2022 TO THE 19 MAY 2023

Jewellery	Paintings (Acrylics, Water paints and Oil)	Baskets	Cards, Bookmarks & Post Cards	Clothing, Scarves & Masks	Framed Tea Series	Yalgoo Emu Festival Shirts, Hats and Stubbie Holders	Handpainted Mirror, Pots, Bowls & Tea Cups	Cook Book	Rsesin Artwork	Dream Catchers	
\$40.00	\$200.00	\$0.00	\$34.00	\$27.00	\$0.00	\$74.00	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00

Indicating the Art Centre has sold \$375.00 worth of Art.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the operation report for the Yalgoo Arts and Culture Centre.

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14.7 Variety Club Bash Event

Applicant:	Shire of Yalgoo
Date:	19/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider a request from volunteer organisers of the Variety Club Bash for a radio operator location and accommodation.

COMMENT

Between the 8th and the 16th of September 2023 the Variety Club Bash will be taking place between Merredin and Denham, inclusive of areas within the Shire of Yalgoo.

The Shire has been requested to provide power, toilet facilities and room for a camper and 7m high radio mast. A cost has been requested while noting that the event is run by volunteers at their expense to fundraise for the Variety Club.

Administration proposes to offer the use of core stadium free of charge as a contribution towards this event. A small camper and radio setup would be unobtrusive at the facility and any future events could easily work around this request. If work has concluded early the use of another Shire facility such as the railway station may be appropriate.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council authorise the CEO to provide free of charge a suitable Shire facility with ablutions, power and camping in support of the Variety Club Bash from the 8th to the 16th September 2023.

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14.8 Plant Replacement Schedule – 4WD

Applicant:	Shire of Yalgoo
Date:	19/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Plant Replacement Schedule Amended 2023

SUMMARY

That Council consider alterations to the Shires Plant Replacement Schedule.

COMMENT

As a result of reduced capacity during an offroad fire exercise it has been determined that the Shire would operationally benefit from all vehicles and utilities being capable of 4 wheel drive. While this may only be in rare or occasional circumstances the capability would be beneficial from gardening vehicles through to vehicles transporting staff to site.

With the purchase of additional utility water spray units it is sensible that the extra weight be compensated for in different situations. It is also suggested that the Administration pool car be utilised as a road inspection and fire control vehicle. Due to low yearly kilometers the vehicle will be switched for a larger 4WD and have the WAERN bushfire radio installed. This will allow the vehicle to remain diesel and be ready for anyone's use at the Shire Office.

A revision of the Shires Plant Replacement Schedule has been provided.

This results in an additional spending of \$89,000 over the next three years on plant brought forward to 2023/24 where possible and then a \$9000 increase per year after that.

At the beginning of June, Core Business will begin the service levels and gaps analysis for the redevelopment of the Shires broader Asset Management Plan.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council adopts the revised Plant Replacement Schedule and provides in principal support to change over all light vehicles to 4WD in the 2023/24 year pending the adoption of the budget.

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14.9 Implementation of Rating on Miscellaneous Licenses (L)

Applicant:	Shire of Yalgoo
Date:	20/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider the implementation of rating on Mining Licenses (L).

COMMENT

In the past most L - Miscellaneous Licenses were considered too small to worry about implementing rating of those properties however some cover a significant number of hectares and in a lot of cases are solely for the use of a mining company with access excluded to pastoralists or other land holders.

Miscellaneous Licenses exist over infrastructure that a mining operation has put in place and is separate to Mining or Exploration Leases. They are often in place for many years and exist over airstrips, pipelines, roads, powerlines, tunnels/bridges and waste ponds.

There are approximately 140 Live and Pending Miscellaneous Licenses existing in the Yalgoo Shire. Even if they receive a minimal valuation the existing minimum rate of \$290 would introduce over \$40,000 to the budget without any retrospective rating. Some licenses cover areas as large as 25,000ha.

The Shires of Murchison and Mt Magnet have had some success in implementing changes in this area of rating. Depending on the resulting valuations this amount could be used to offset any CPI increase or losses in rating revenue.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council request valuations from Landgate for Miscellaneous Licenses within the Shire of Yalgoo so that they can be considered with the development of the 2023/24 budget and associated rates modelling.

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14.10 Annual Report and Annual Electors Meeting

Applicant:	Shire of Yalgoo
Date:	22/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Audit Report and Management Letter 2020/2021 2020/2021 Annual Financial Report – This Report will be circulated prior to the Meeting.

SUMMARY

To present to Council the Audited Annual Financial Report for 2020/2021.

COMMENT

The Local Government Act 1995 requires that Council accept the annual report for the financial year no later than 31st December of the year ending or no later than two months after the auditors report becomes available if it is not received prior to the 31st December.

An exit meeting was held with the Deputy Shire President, OAG representative and AMD representative and the Auditors report was received on the 18th April 2023 and submitted to the Minister and Department of Local Government.

The presentation of the Audited Annual Financial Report to the Annual Meeting of Electors must take place within 56 days after its presentation to Council and it is therefore proposed that the Annual Electors Meeting be held prior to the Ordinary June Meeting on the 30th June 2023.

Publishing and advertising is also required as described in the officers recommendation.

Local Public Notice requires publishing on the Shires Official Website as well as the following three mediums; social media, local government notice board and circulation by email text message or similar electronic means.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Administration) Regulations 1996

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

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OFFICERS RECOMMENDATION

That Council :

1. Accepts the 2020/2021 Shire of Yalgoo Annual Report pursuant to section 5.54 of the Local Government Act 1995;
2. Authorise the Chief Executive Officer to give local public notice of the availability of the annual report from the 29th May 2023 in accordance with section 5.55 of the Local Government Act 1995; and
3. Conduct the Annual Electors Meeting on Friday the 30th June 2023 at 9:45am at Core Stadium Yalgoo, by giving at least 14 days local public notice prior to the meeting.

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14.11 Report to the Minister of Local Government on Significant Audit Findings 2020/21

Applicant:	Shire of Yalgoo
Date:	22/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Audit Report Opinion and Management Letter 2020/2021

SUMMARY

That Council accept a report on significant audit findings that will be published on the Shires website and provided to the Minister for Local Government.

COMMENT

An exit meeting was held with the Deputy Shire President, OAG representative and AMD representative and the Auditors report was received on the 18th April 2023 and submitted to the Minister and Department of Local Government. This report resulted in a Disclaimer of Opinion.

Council is required to examine the report of the Auditor and take appropriate action in relation to the matters raised.

The findings identified during the Audit of the Shire of Yalgoo Financial Statements for the year ended 30 June 2021 are stated in the Management letter, together with the response provided by the Chief Executive Officer under the heading of “Management Comment” as provided to the Audit Committee.

The Auditors Report identified the following material/significant matters to be addressed by the Shire of Yalgoo.

(i) The following material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:

a) Changes made to the supplier, employee, debtors and fixed assets masterfiles were not independently reviewed and authorised. This increased the risk of unauthorised changes to key information, although our audit sampling did not identify any.

b) For seven out of 26 purchases sampled there was no purchase order raised. Additionally, for 36 out of 104 purchases sampled there was insufficient documentation to support the purchase. These practices increase the risk of fraud or favoritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.

c) All daily banking reconciliations sampled (being 21 instances) were not signed by either the preparer or reviewer (or both). This increases the risk of errors and omissions relating to cash remaining undetected.

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d) From our review of the financial policy manual there were numerous instances identified where policies were out of date, required further work or did not reflect current practices. Without approved policies and procedures, this may lead to errors, fraud or non-compliance.

e) Management has not updated the asset management plan and long-term financial plan since 2013. As a result the Asset Renewal Funding Ratio for all years presented in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996 is not able to be supported by verifiable information or reasonable assumptions.

f) For 50% of credit card statements for the year (of which, half had no transactions) there was no evidence of independent review. This could result in unauthorised expenditure by the Shire.

g) Reconciliations for Trust accounts, investments, fixed assets, sundry debtors, sundry creditors, rates debtors and rates valuations were not maintained by the Shire for the full year. With key balance sheet accounts not being reconciled to the general ledger on a regular basis there is an increased risk that errors or imbalances will not be detected on a timely basis, which in turn could lead to misstatements in the Shire's financial reporting.

h) Accounting journal entries were processed with no evidence of independent review and approval by a senior staff member for 20% of the journals sampled. Additionally, adequate supporting documentation or commentary was not retained to support journal entries in 10% of the journals sampled. Accounting journals can represent significant adjustments to previously approved accounting transactions and, should therefore be independently reviewed and approved with evidence of this review being retained.

(ii) As a result of the matters described in the Basis for Disclaimer of Opinion section of my report, I am not able to report:

- a. Whether there were not any significant adverse trends in the financial position of the Shire.
- b. That all required information and explanations were obtained by me.
- c. That all audit procedures were satisfactorily completed.
- d. That the Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

Further Management Comment

As has been demonstrated and noted improvement has been made since a similar finding for the 2019/20 year. The findings for the 2019/20 year occurred well after this financial year had concluded and it was therefore not possible to bring them to the attention of Council and resource the required changes. Significant effort and resources have been used to develop more robust processes and roll out financial software that allows some of these best practice recommendations to be achieved.

Due to changes in management a significant number of these issues have been practically improved and further changes are being implemented as described by the Management Comments provided to the Audit Committee. Policy reviews and staff training have resulting in improvements to payroll and purchasing authorisations and further policy review will be conducted when operationally achievable.

Findings a & b have been significantly improved with additional staff and software from the introduction of the 2019/20 audit.

Finding c will always be difficult for a regional local government with no banking facilities. Timely banking of cash and following that, its review, is more costly than the amount of cash received. Monthly statements are signed by the preparer and reviewer and no instances were reported of undetected cash or transactions. This being said, our informal daily checking has been formalised.

Finding d is currently being resourced. While policies have been presented to Council and adopted, they have not been coordinated and merged into a single document.

Finding e - With uncertainty over the past few years relating to Covid-19 and supply chain issues it was not considered effective to renew the Shires Asset Management Plan while forecasting was so volatile. This has now commenced allowing the work to flow through to the review of other integrated strategic plans. With changes proposed to Integrated Reporting under Local Government Act reform it was also not considered financially responsible to externally generate/renew reports that may have become redundant.

Finding f relates to previous management and months where no expenditure was incurred.

External contractors are required to carry out reconciliations of accounts. This are checked monthly and reported to Council. Formal reconciliations are performed where administration believes it is appropriate however we will look to increase their frequency to better meet the requirements of the OAG.

Finding h has significantly improved since the previous audit and we will continue to expand our record keeping and evidence collation in this area.

Agenda – Ordinary Council Meeting – Friday 26th May 2023

The Shire of Yalgoo thanks the OAG for their more practical recommendations and will use this and any subsequent audit findings as a way for continuous improvement. With nothing adverse being demonstrated we hope to be at a position in the near future to receive a complete audit that the OAG believes warrants an actual opinion and not a disclaimer of opinion.

STATUTORY ENVIRONMENT

Local Government Act 1995

7.12A. Duties of local government with respect to audits

- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4) (b), the CEO must publish a copy of the report on the Local governments' official website.

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council adopts the Report on the Audit Management Letter for the financial year ended 30 June 2021 for publication on the Shire Website and forwarding to the Minister for Local Government.

Agenda – Ordinary Council Meeting – Friday 26th May 2023

14.12 Appointment of Fire Control Officers

Applicant:	Shire of Yalgoo
Date:	22/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider the appointments of the Chief Bushfire Control Officer and Fire Control Officers for the Shire of Yalgoo.

COMMENT

The Shire of Yalgoo appoints most officers and committee members on a biennial basis with delegation 3.1.8 existing for the Chief Executive Officer to appoint persons to be Fire Control Officers for the purposes of the Bush Fires Act 1954.

In this case the Chief Executive Officer seeks to appoint themselves as the Chief Bushfire Control Officer and Council confirmation is requested.

The following are appointments made by the Chief Executive Officer under delegated authority.

Deputy Fire Control Officer for the Yalgoo postcode is Craig Holland

Deputy Fire Control Officer for the Paynes Find postcode is David Rocke

Fire Control Officers and Permit Issuing Officers in order of Seniority:

Ian Holland
Craig Holland
David Rocke
Gail Pilmour
Richard Ryan

A training day and Yalgoo Brigade AGM was held on Wednesday 17th May. 100% of the works crew as well as the CEO and three brigade volunteers participated.

A Paynes Find Brigade AGM will be held in the next few months.

STATUTORY ENVIRONMENT

Local Government Act 1995
Bushfires Act 1954

POLICY/FINANCIAL IMPLCATIONS

NIL

Agenda – Ordinary Council Meeting – Friday 26th May 2023

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council appoints the Chief Executive Officer as the Chief Bushfire Control Officer and acknowledges the appointments of Fire Control Officers under delegated authority.

Agenda – Ordinary Council Meeting – Friday 26th May 2023

14.13 Attendance at ALGA

Applicant:	Shire of Yalgoo
Date:	22/05/2023
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider another Councillor for attendance at the Australian Local Government Association (ALGA) Conference.

COMMENT

Shire President Greg Payne has informed Administration that he will no longer be travelling to Canberra to attend the ALGA AGM.

Rather than cancel the booking a minimal fee, if any, can be paid so that another Councillor can attend. Based on the previous drawing of lots and deliberations it has been suggested that this be extended to Cr Valenzuela, however further deliberation by Council is encouraged.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council covers costs to allow Cr Valenzuela to attend the Australian Local Government Association Annual General Meeting in Canberra in place of Cr Payne.

Agenda – Ordinary Council Meeting – Friday 26th May 2023

15 NOTICE OF MOTIONS

16 URGENT BUSINESS

17 MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

7.1 CEO performance review and novated lease.

18 NEXT MEETING

The next Ordinary Meeting of Council is due to be held in the Council Chambers, Gibbons Street Yalgoo on Friday 30th June 2023 commencing at 10.00am.

19 MEETING CLOSURE

There being no further business the Shire President declared the Ordinary Council Meeting closed at.

PUBLIC QUESTION TIME - FOR INFORMATION PURPOSES ONLY

The Shire of Yalgoo welcomes community participation during public question time of Council Meetings. The following is a summary of s5.24 of the Local Government Act 1995, the Local Government (Administration) Regulations 1996 and Shire Policy, to provide a guide for public question time.

To enable a prompt and detailed response to questions, members of the public are requested to lodge questions in writing to the Chief Executive Officer at least two days prior to a Council meeting. This can be done:

- a. In person at the Shire of Yalgoo Office, 37 Gibbons St, Yalgoo
- b. By emailing the Executive Support Officer pa@yalgoo.wa.gov.au
- c. By phoning the Executive Support Officer (08) 9962 8042

When registering a question members of the public will be required to provide the following for record keeping and response:

- a. Name, Address, Contact Number and Name of Organisation representing (if any)
- b. A written copy of the question to be asked at Public Question Time

It is recommended to arrive at the Council Meeting 15 minutes to commencement if you have not registered a question in advance.

The presiding Member will open Public Question Time where appropriate and, if necessary, provide a brief summary of the rules, regulations and procedures of Public Question Time.

1. The person asking the question is to state their name prior to asking the question.
2. Questions are to be directed through the chair, with the Presiding Member having the discretion of accepting or rejecting a question and the right to nominate a Councillor or Officer to answer.
3. In order to provide an opportunity for the greatest portion of the gallery to take advantage of question time, questions are to be as succinct as possible. Any preamble to questions should therefore be minimal and no debating of the issue between the Gallery, Councillors or Officers is permissible.
4. Where the Presiding Member rules that a member of the public is making a statement during public question time, then no answer is required to be given or recorded in response.
5. Questions which are considered inappropriate; offensive or otherwise not in good faith; duplicates or variations of earlier questions; relating to the personal affairs or actions of Council members or employees; will be refused by the Presiding Member as 'out of order' and will not be recorded in the minutes.

Agenda – Ordinary Council Meeting – Friday 26th May 2023

6. Questions from members of the public that do not comply with the Rules of Question Time or do not abide by a ruling from the Presiding Member, or where the member of the public behaves in a manner in which they are disrespectful of the Presiding Member or Council, or refuse to abide by any reasonable direction from the Presiding Member, will be ruled 'out of order' and the question will not be recorded in the minutes.
7. Answers to questions provided in good faith, however, unless reasonable prior written notice of the question is given, answers should not be relied upon as being totally comprehensive.
8. The priority for asking questions shall be firstly 'questions on which written notice has been given prior to the meeting' (that is, prior to 12 noon on the day immediately preceding the meeting) and secondly, 'questions from the floor'.
9. Public Question Time is set for a maximum period of 15 minutes, and will terminate earlier should no questions be forthcoming.
10. There are circumstances where it may be necessary to place limits on the asking of questions to enable all members of the public a fair and equitable opportunity to participate in Public Question Time. In these events the Presiding Member will apply the most appropriate limit for the circumstance. Generally each member of the public shall be provided a maximum two minutes time limit in the first instance, in which to ask a maximum of two questions (whether these are submitted 'in writing' or 'from the floor'). A question may include a request for the tabling of documents where these are relevant to an issue before Council.
11. Should there be time remaining on the initial period for Public Question Time (i.e. 15 minutes) after all members of the public have posed their initial allotment of two questions, the Presiding Member will then allow members of the public to sequentially (in accordance with the register) ask further questions (with necessary limits in place as discussed above if required) until the initial period for Public Question Time has expired.
12. Any extension to the initial period for Public Question Time is to be limited to a period that will allow sufficient time for any remaining members of the public to ask their initial allotment of two questions.
13. Where a question (compliant to these rules) is raised and is unable to be answered at the meeting, the question shall be 'taken on notice' with an answer being given at the next appropriate Council Meeting.
14. Where a member of the public submitting a question is not physically present at the meeting, those questions will be treated as an item of correspondence and will be answered in the normal course of business (and not be recorded in the minutes).

MATTERS FOR WHICH THE MEETING MAY BE CLOSED- FOR INFORMATION PURPOSES ONLY

Councillors are obliged to maintain the confidentiality of matters discussed when the meeting is closed.

The following legislative extracts were downloaded from www.legislation.wa.gov.au on 7 July 2021.

Local Government Act 1995

s5.23. 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; and
- (b) the personal affairs of any person; and
- (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; and
- (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; and
- (e) a matter that if disclosed, would reveal —
 - (i) a trade secret; or
 - (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; and

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

Agenda – Ordinary Council Meeting – Friday 26th May 2023

- (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
and
 - (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.

s5.92 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.

s5.93. 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 (Model Code of Conduct) Regulations 2021

s.21 Disclosure of Information

- (1) In this clause —

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;

Agenda – Ordinary Council Meeting – Friday 26th May 2023

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non-confidential document means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent 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.

ATTENDANCE - FOR INFORMATION PURPOSES ONLY

Local Government Act 1995

S2.25 Disqualification for failure to attend meetings

- (1) A council may, by resolution, grant leave of absence, to a member.
- (2) Leave is not to be granted to a member in respect of more than 6 consecutive ordinary meetings of the council without the approval of the Minister, unless all of the meetings are within a period of 3 months.
- (3A) Leave is not to be granted in respect of —
 - (a) a meeting that has concluded; or
 - (b) the part of a meeting before the granting of leave.
- (3) The granting of the leave, or refusal to grant the leave and reasons for that refusal, is to be recorded in the minutes of the meeting.
- (4) A member who is absent, without obtaining leave of the council, throughout 3 consecutive ordinary meetings of the council is disqualified

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from continuing his or her membership of the council, unless all of the meetings are within a 2 month period.

- (5A) If a council holds 3 or more ordinary meetings within a 2 month period, and a member is absent without leave throughout each of those meetings, the member is disqualified if he or she is absent without leave throughout the ordinary meeting of the council immediately following the end of that period.
- (5) The non attendance of a member at the time and place appointed for an ordinary meeting of the council does not constitute absence from an ordinary meeting of the council —
 - (a) if no meeting of the council at which a quorum is present is actually held on that day; or
 - (b) if the non attendance occurs —
 - (i) while the member has ceased to act as a member after written notice has been given to the member under section 2.27(3) and before written notice has been given to the member under section 2.27(5); or
 - (ii) while proceedings in connection with the disqualification of the member have been commenced and are pending; or
 - (iiia) while the member is suspended under section 5.117(1)(a)(iv) or Part 8; or
 - (iii) while the election of the member is disputed and proceedings relating to the disputed election have been commenced and are pending.
- (6) A member who before the commencement of the Local Government Amendment Act 2009 section 5 was granted leave during an ordinary meeting of the council from which the member was absent is to be taken to have first obtained leave for the remainder of that meeting.

Urgent Business

General business will not be admitted to Council. In cases of urgency or other special circumstances, where a matter cannot or should not be deferred until the next meeting, urgent items may, with the consent of a majority of Elected Members present, be heard and dealt with. Any such business shall be in the form of a clear motion, and the President may require such a motion to be written and signed by the Councillor or officer proposing the motion or recommendation.

Deputations

Persons wishing to appear before Council or a Committee as a deputation should apply to the CEO at least one week before the date of the meeting, specifying the purpose of the deputation and the number of persons in the deputation. Deputations

Agenda – Ordinary Council Meeting – Friday 26th May 2023

may be permitted at the discretion of the Presiding Member or by a resolution of the Council or Committee (as the case may not be). Not more than two members of a deputation may address the Council or Committee, except to answer questions from members of the Council or Committee.

A motion was mover by Cr_____ and seconded by Cr_____ to adjourn the meeting for lunch/a break and to reconvene at _____am/pm

SHIRE OF YALGOO

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 APRIL 2023

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SHIRE OF YALGOO

STATEMENT OF COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 30 APRIL 2023

	2022-23 ADOPTED BUDGET	2022-23 APRIL BUDGET	2022-23 APRIL ACTUAL
EXPENDITURE		\$	\$
General Purpose Funding	(211,342)	(158,188)	(111,843)
Governance	(516,840)	(430,699)	(201,004)
Law, Order, Public Safety	(200,379)	(166,983)	(132,006)
Health	(96,699)	(80,583)	(63,703)
Education and Welfare	(20,873)	(17,394)	(9,888)
Housing	(283,328)	(235,544)	(78,938)
Community Amenities	(237,505)	(197,833)	(148,401)
Recreation and Culture	(869,535)	(724,613)	(548,148)
Transport	(7,029,474)	(5,857,895)	(881,114)
Economic Services	(901,486)	(751,238)	(432,272)
Other Property and Services	(14,049)	(11,708)	(866,237)
	(10,381,510)	(8,632,676)	(3,473,553)
FINANCE COSTS			
Housing	(4,892)	(4,639)	0
Community Amenities	(1,120)	(855)	0
	(6,012)	(5,494)	0
<i>Total Expenditure</i>	(10,387,522)	(8,638,170)	(3,473,553)
REVENUE			
General Purpose Funding	3,259,507	4,072,527	3,152,539
Governance	0	0	0
Law, Order, Public Safety	35,200	274,200	16,225
Health	9,109	890	0
Education and Welfare	11,348	0	0
Housing	15,000	12,500	12,450
Community Amenities	40,425	20,333	19,618
Recreation and Culture	6,000	353,509	8,251
Transport	5,398,991	6,096,284	194,270
Economic Services	274,545	167,810	137,834
Other Property & Services	44,400	42,167	11,657
	9,094,525	11,040,220	3,552,844
PROFIT (LOSS) ON DISPOSAL OF ASSETS			
Plant and Equipment	2,700	2,700	47,149
Land and Buildings	0	0	0
<i>Gain (Loss) on Disposal</i>	2,700	2,700	47,149
NON - OPERATING GRANTS,SUBS,CONTRIB			
General Purpose Funding	828,220	0	414,110
Law Order and Public Safety	239,000	0	0
Recreation and Culture	348,359	0	0
Transport	697,293	0	0
Economic Services	0	0	0
<i>Total Non - Operating</i>	2,112,872	0	414,110
<i>Total Revenue</i>	11,210,097	11,042,920	4,014,103
<i>Net Result</i>	822,575	2,404,750	540,550
<i>Total Comprehensive Income</i>	822,575	2,404,750	540,550

SHIRE OF YALGOO
FINANCIAL ACTIVITY STATEMENT

FOR THE PERIOD ENDING 30 APRIL 2023

	2022-23 ADOPTED	2022-23 ANNUAL	2022-23 APRIL	2022-23 APRIL	2022-23 VARIANCE		2022-23 VARIANCE	COMMENTS
	BUDGET	BUDGET REVIEW	BUDGET YTD	ACTUAL YTD	FAVOURABLE	UNFAVOURABLE		
OPERATING REVENUE	\$	\$	\$	\$	\$	\$	%	
General Purpose Funding	4,087,727	4,447,232	4,072,527	3,566,648		(505,879)	-12.42%	Additional interim rates levied and non payment penalty interest and less rates levied and FAG, Local Road and LRCI grants not yet received
Governance	0	0	0	0				
Law, Order Public Safety	274,200	275,241	274,200	16,225		(257,975)	-94.08%	DFES operating and capital grants not yet received
Health	9,109	9,109	890	0		(890)	-100.00%	Minor variance
Education and Welfare	11,348	11,348	0	0				
Housing	15,000	12,150	12,500	12,450		(50)	-0.40%	Minor variance
Community Amenities	40,425	45,067	20,333	19,618		(715)	-3.52%	Minor variance
Recreation and Culture	354,359	342,414	353,509	8,251		(345,258)	-97.67%	Additional MEEDAC contributions less CRSFF grant to resurface rage cage tennis and basketball courts and Lotterywest contribution for Yalgoo Hall renovations
Transport	6,096,284	8,659,786	6,096,284	194,270		(5,902,014)	-96.81%	Flood damage , R2R,RRPG grants and road agreements not yet received
Economic Services	274,545	245,262	167,810	137,834		(29,976)	-17.86%	Less caravan park takings and additional Emu Cup contributions received
Other Property and Services	44,400	55,638	42,167	11,657		(30,510)	-72.36%	Fuel credits not yet journaled and additional income from plant hire
	\$11,207,397	14,103,247	\$11,040,220	\$3,966,953	\$0	(\$7,073,267)		
LESS OPERATING EXPENDITURE								
General Purpose Funding	(211,342)	(209,096)	(158,188)	(111,843)	46,345		29.30%	Less admin. allocation and additional debt collection costs and rates refunds
Governance	(516,840)	(491,748)	(430,699)	(201,004)	229,695		53.33%	Less admin. allocation and elected member expenses and consultancy fees
Law, Order, Public Safety	(200,379)	(206,151)	(166,983)	(132,006)	34,976		20.95%	Less admin. Allocation
Health	(96,699)	(93,026)	(80,583)	(63,703)	16,879		20.95%	Less admin. allocation , EHO consultancy and depreciation
Education and Welfare	(20,873)	(20,248)	(17,394)	(9,888)	7,507		43.16%	Less expenditure on local drug group
Housing	(288,220)	(251,759)	(240,183)	(78,938)	161,245		67.13%	Less staff housing insurance ,repairs and mtce , admin. allocation and depreciation
Community Amenities	(238,625)	(222,460)	(198,688)	(148,401)	50,287		25.31%	Less admin allocation ,depreciation and heritage plan
Recreation and Culture	(869,535)	(840,596)	(724,613)	(548,148)	176,465		24.35%	Additional on old railway station building , Paynes Find Complex mtce ,Yalgoo Hub, Old Anglican Church and art centre operations and less admin. allocation ,depreciation, Railway Station grounds, Water Park, celebrations ,sign replacement and Heritage Planning and Projects
Transport	(7,029,474)	(10,020,349)	(5,857,895)	(881,114)	4,976,781		84.96%	Less expenditure on town street and rural road mtce , admin allocation, depreciation and flood damage and additional expenditure on Paynes Find airstrip mtce
Economic Services	(901,486)	(802,555)	(751,238)	(432,272)	318,967		42.46%	Less expenditure on caravan operations , admin. Allocation Project, wild dog community grants, tourism promotions ,race track and depreciation
Other Property & Services	(14,049)	(12,800)	(11,708)	(866,237)		(854,530)	-7299.00%	Under allocation of PWQ,POC and Admin.costs
	(\$10,387,522)	(13,170,788)	(\$8,638,170)	(\$3,473,553)	\$6,019,147	(\$854,530)		

SHIRE OF YALGOO
FINANCIAL ACTIVITY STATEMENT

FOR THE PERIOD ENDING 30 APRIL 2023

	2022-23 ADOPTED	2022-23 ANNUAL	2022-23 APRIL	2022-23 APRIL	2022-23 VARIANCE		2022-23 VARIANCE	COMMENTS
	BUDGET	BUDGET REVIEW	BUDGET YTD	ACTUAL YTD	FAVOURABLE	UNFAVOURABLE		
<i>Increase(Decrease)</i>	\$819,875	932,459	\$2,402,050	\$493,400	\$6,019,147	(\$7,927,797)		
ADD	\$	\$	\$	\$	\$	\$	%	
Movement in Employee Provisions (AL & LSL)	0	0	0	(115,570)		(115,570)	-100.00%	Payment of Annual and Long Service Leave from liability account
Movement in Non - Current Provisions	0	0	0	0				
Movement in Accrued Salary and Wages	0	0	0	0				
Movement in Accrued Interest on Debentures	0	0	0	0				
Profit/ Loss on the disposal of assets	2,700	8,021	2,700	47,149	44,449		1646.25%	Proceeds from disposal of assets earlier then anticipated
Depreciation Written Back	809,421	809,421	674,518	151,716		(522,801)	-77.51%	Less depreciation expensed due to the roll over of previous year
Book Value of Assets Sold Written Back	437,300	459,128	437,300	0		(437,300)	-100.00%	WDV of plant sold not yet calculated
	\$1,249,421	1,276,570	\$1,114,518	\$83,295	\$44,449	(\$1,075,672)		
<i>Sub Total</i>	\$2,069,296	2,209,029	\$3,516,568	\$576,695	\$6,063,596	(\$9,003,468)		
LESS CAPITAL PROGRAMME								
Purchase Tools	0		0	0				
Purchase Land & Buildings	(1,233,220)	(1,259,567)	(753,000)	(629,862)	123,138		16.35%	Refer to capital works programme report
Infrastructure Assets - Roads	(1,483,293)	(1,126,000)	(1,383,293)	0	1,383,293		100.00%	Refer to capital works programme report
Infrastructure Assets - Recreation Facilities	(87,077)	(87,077)	0	0				Refer to capital works programme report
Infrastructure Assets - Other	(40,652)	(40,652)	0	0				Refer to capital works programme report
Purchase Plant and Equipment	(1,444,000)	(1,406,863)	(1,444,000)	(340,219)	1,103,781		76.44%	Refer to capital works programme report
Purchase Furniture and Equipment	(98,602)	(138,602)	(45,000)	(13,666)	31,334		69.63%	Refer to capital works programme report
Repayment of Debt - Loan Principal	(82,094)	(82,094)	(41,047)	0	41,047		100.00%	Payment not yet posted
Transfer to Reserves	(1,517,312)	(1,817,312)	0	(51,139)		(51,139)	-100.00%	Transfer of interest received to Reserve Funds earlier then anticipated
	(\$5,986,250)	(5,958,167)	(\$3,666,340)	(\$1,034,886)	\$2,682,593	(\$51,139)		
ABNORMAL ITEMS								
				(1)		(1)		
	(\$5,986,250)	(5,958,167)	(\$3,666,340)	(\$1,034,887)	\$2,682,593	(\$51,140)		
<i>Sub Total</i>	(\$3,916,954)	(3,749,138)	(\$149,773)	(\$458,192)	\$8,746,189	(\$9,054,609)		
LESS FUNDING FROM								
Reserves	320,000	120,000	0	0				
Loans Raised	0	0	0	0				
Opening Funds	3,596,954	3,837,674	3,596,954	3,596,954	-			

SHIRE OF YALGOO
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 30 APRIL 2023

	2022-23 ADOPTED	2022-23 ANNUAL	2022-23 APRIL	2022-23 APRIL	2022-23 VARIANCE		2022-23 VARIANCE	COMMENTS
	BUDGET	BUDGET REVIEW	BUDGET YTD	ACTUAL YTD	FAVOURABLE	UNFAVOURABLE		
Closing Funds	0	0	0	0				
	\$3,916,954	3,957,674	\$3,596,954	\$3,596,954	\$0	\$0		
NET SURPLUS (DEFICIT)	\$0	208,536	\$3,447,182	\$3,138,762	\$8,746,189	(\$9,054,609)		

\$308,420

(\$308,420)

SHIRE OF YALGOO

SUMMARY OF CURRENT ASSETS AND LIABILITIES

FOR THE PERIOD ENDED 30 APRIL 2023

CURRENT ASSET	ACTUAL
	\$
Cash at Bank	
- Cash Advance	200.00
- Cash at Bank	1,449,411.03
- Investments Unrestricted	0.00
- Investments Reserves	2,161,726.40
Sundry Debtors General	1,941,662.82
Stock on Hand	0.21
Other Assets	0.00
	5,553,000.46
LESS CURRENT LIABILITIES	ACTUAL
Sundry Creditors	275,829.94
Interest Bearing Loans and Borrowings	82,094.05
Provisions for Annual and Long Service Leave	107,165.22
	465,089.21
Adjustments	
Less Cash Backed Reserves	2,161,726.40
Plus Interest Bearing Loans and Borrowings	82,094.05
Plus Provision for Annual and Long Service Leave	107,165.22
Plus Accrued Salaries and Wages	22,787.08
Plus Interest on Debentures	530.96
SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	\$ 3,138,762.16

SHIRE OF YALGOO
STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2023

This section analyses the movements in assets, liabilities and equity between 2021/22 and 2022/23.

	Actual 2021-22 \$	Actual 2022-23 \$	Variance \$
Current assets			
Cash and cash equivalents	4,856,299	3,611,337	-1,244,962
Trade and other receivables	1,531,946	1,941,663	409,717
Inventories	0	0	0
Other assets	0	0	0
Total current assets	6,388,246	5,553,000	-835,245
Non-current assets			
Other Financial Assets	18,451	18,451	0
Property, plant and equipment	10,855,872	11,750,857	894,985
Infrastructure	76,121,335	76,058,382	-62,953
Total non-current assets	86,995,658	87,827,690	832,032
Total assets	93,383,904	93,380,691	-3,213
Current liabilities			
Trade and other payables	704,023	275,830	428,193
Interest-bearing loans and borrowings	82,094	82,094	0
Provisions	222,736	107,165	115,571
Total current liabilities	1,008,853	465,089	543,764
Non-current liabilities			
Interest-bearing loans and borrowings	46,815	46,815	0
Provisions	61,164	61,164	0
Total non-current liabilities	107,979	107,979	0
Total liabilities	1,116,832	573,069	543,764
Net assets	92,267,072	92,807,622	540,550
Equity			
Accumulated surplus	34,943,453	34,892,314	-51,139
Change in net assets resulting from operations		540,550	540,550
Asset revaluation reserve	55,213,031	55,213,031	0
Other reserves	2,110,587	2,161,726	51,139
Total equity	92,267,072	92,807,622	540,550

**SHIRE OF YALGOO
RESERVE FUNDS
FOR THE PERIOD ENDING 30 APRIL 2023**

<u>Leave Reserve</u>	0101017056	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
	Opening Balance	49,835.95	49,836	49,835.95
	Plus Transfer from Accumulated Surplus			
	-Other	0.00	0	0.00
	- Interest Received	0.00	1,771	1,207.52
	Less Transfer to Accumulated Surplus			
	-Other	0.00	0	0.00
	CLOSING BALANCE	49,835.95	51,607	51,043.47

Purpose - To be used to fund annual and long service leave requirements.

<u>Plant Reserve</u>	0101017059	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
	Opening Balance	61,673.27	61,673	61,673.27
	Plus Transfer from Accumulated Surplus			
	-Other -	0.00	237,167	0
	- Interest Received	0.00	2,192	1,494.34
	Less Transfer to Accumulated Surplus			
	-Other	0.00	(200,000)	0
	CLOSING BALANCE	61,673.27	101,032	63,167.61

Purpose - To be used for the purchaseof major plant.

<u>Building Reserve</u>	0101017060	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
	Opening Balance	164,118.41	164,118	164,118.41
	Plus Transfer from Accumulated Surplus			
	- Interest Received	0.00	5,832	3,976.58
	Less Transfer to Accumulated Surplus			
	-Other	0.00	0	0
	CLOSING BALANCE	164,118.41	169,950	168,094.99

Purpose - To be used for the replacement of council propertie inluding housing and other properties.

<u>Yalgoo Ninghan Road Reserve</u>	0101017058	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
	Opening Balance	857,088.39	857,088	857,088.39
	Plus Transfer from Accumulated Surplus			
	-Other unspent contribution	0.00	1,031,692	0.00
	- Interest Received	0.00	30,457	20,767.20
	Less Transfer to Accumulated Surplus			
	-Other Recoup of Expenditure Road Mtce MMG	0.00	0	0.00
	CLOSING BALANCE	857,088.39	1,919,237	877,855.59

Purpose - To be used to maintain the sealed Yalgoo Ninghan Road.

**SHIRE OF YALGOO
RESERVE FUNDS
FOR THE PERIOD ENDING 30 APRIL 2023**

<u>Sports Complex Reserve</u>	0101017061	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
Opening Balance		96,890.53	96,891	96,890.53
Plus Transfer from Accumulated Surplus				
-Other		0.00	0	0.00
- Interest Received		0.00	3,443	2,347.66
Less Transfer to Accumulated Surplus				
-Other		0.00	0	0.00
CLOSING BALANCE		96,890.53	100,334	99,238.19

Purpose - For the development of new recreational facilities.

<u>Housing Maintenance Reserve</u>	0101017050	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
Opening Balance		124,663.22	124,663	124,663.22
Plus Transfer from Accumulated Surplus				
-Other		0.00	0	0.00
- Interest Received		0.00	4,430	3,020.58
Less Transfer to Accumulated Surplus				
-Other		0.00	0	0.00
CLOSING BALANCE		124,663.22	129,093	127,683.80

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

<u>General Road Reserve</u>	0101017051	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
Opening Balance		130,273.75	130,274	130,273.75
Plus Transfer from Accumulated Surplus				
-Other		0.00	0	0.00
- Interest Received		0.00	4,629	3,156.53
Less Transfer to Accumulated Surplus				
-Other		0.00	0	0.00
CLOSING BALANCE		130,273.75	134,903	133,430.28

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

<u>Community Amenities Maintenance Reserve</u>	0101017062	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
Opening Balance		274,707.84	274,708	274,707.84
Plus Transfer from Accumulated Surplus				
-Other		0.00	0	0.00
- Interest Received		0.00	9,762	6,656.16
Less Transfer to Accumulated Surplus				
-Other		0.00	0	0.00
CLOSING BALANCE		274,707.84	284,470	281,364.00

Purpose - For the maintenance of community amenities.

**SHIRE OF YALGOO
RESERVE FUNDS
FOR THE PERIOD ENDING 30 APRIL 2023**

<u>HCP Reserve</u>	0101017063	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
Opening Balance		143,388.09	143,388	143,388.09
Plus Transfer from Accumulated Surplus				
-Other		0.00	0	0.00
- Interest Received		0.00	5,096	3,474.28
Less Transfer to Accumulated Surplus				
-Other		0.00	0	0.00
CLOSING BALANCE		143,388.09	148,484	146,862.37

Purpose - For future community projects operating expenditure.

<u>Yalgoo Morawa Road Reserve</u>	0101017064	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
Opening Balance		182,825.36	182,825	182,825.36
Plus Transfer from Accumulated Surplus				
-Other Deflector Mine		0.00	173,453	0.00
- Interest Received		0.00	6,497	4,429.85
Less Transfer to Accumulated Surplus				
-Other		0.00	(120,000)	0.00
CLOSING BALANCE		182,825.36	242,775	187,255.21

Purpose - To be used to maintain the sealed Yalgoo Morawa Road.

<u>Superannuation Back Pay Reserve</u>	0101017052	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
Opening Balance		24.31	24	24.31
Plus Transfer from Accumulated Surplus				
-Other		0.00	0	0.00
- Interest Received		0.00	1	0.59
Less Transfer to Accumulated Surplus				
-Other		0.00	0	0.00
CLOSING BALANCE		24.31	25	24.90

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

<u>Office Equipment Reserve</u>	0101017053	O/BALANCE 01-07-22	BUDGET 2022-23	ACTUALS 2022-23 YTD
		\$	\$	\$
Opening Balance		3,664.79	3,665	3,664.79
Plus Transfer from Accumulated Surplus				
-Other		0.00	0	0.00
- Interest Received		0.00	130	88.80
Less Transfer to Accumulated Surplus				
-Other		0.00	0	0.00
CLOSING BALANCE		3,664.79	3,795	3,753.59

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

SHIRE OF YALGOO
RESERVE FUNDS
FOR THE PERIOD ENDING 30 APRIL 2023

<u>Natural Disaster Triggerpoint Reserve</u>	0101017054	O/BALANCE	BUDGET	ACTUALS
		01-07-22	2022-23	2022-23 YTD
		\$	\$	\$
Opening Balance		12,953.97	12,954	12,953.97
Plus Transfer from Accumulated Surplus				
-Other		0.00	0	0.00
- Interest Received		0.00	460	313.87
Less Transfer to Accumulated Surplus				
-Other		0.00	0	0.00
CLOSING BALANCE		12,953.97	13,414	13,267.84

Purpose - To be used to fund the Shire mandatory contribution when the Shire receives funding for reparation after natural disaster events.

<u>Emergency Road Repairs Reserve</u>	0101017055	O/BALANCE	BUDGET	ACTUALS
		01-07-22	2022-23	2022-23 YTD
		\$	\$	\$
Opening Balance		8,478.93	8,479	8,478.93
Plus Transfer from Accumulated Surplus				
-Other		0.00	0	0.00
- Interest Received		0.00	301	205.45
Less Transfer to Accumulated Surplus				
-Other		0.00	0	0.00
CLOSING BALANCE		8,478.93	8,780	8,684.38

Purpose - To be used to fund emergency repairs to roads that are damaged by unfunded events (storm damages,vehicular,etc).

<u>Total</u>		2,110,586.81	3,307,900	2,161,726.22
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SHIRE OF YALGOO
LOAN SCHEDULE
AS AT 30 APRIL 2023

Program	Loan No.	Principal	Loans Raised		Interest		Loan Repayment		Principal	Principal
		01.07.2022	Budget 2022-23	Actual 2022-23	Budget 2022-23	Actual 2022-23	Budget 2022-23	Actual 2022-23	30.06.2023 Budget	30.04.2023 Actual
		\$	\$	\$	\$	\$	\$	\$	\$	\$
STAFF HOUSING	53	30,718	0	0	1685	0	20143	0	10,575	30,718
STAFF HOUSING	55	49,747	0	0	2,783	0	24,083	0	25,664	49,747
STAFF HOUSING	56	27,928	0	0	424	0	27,928	0	0	27,928
PUBLIC TOILETS	54	20,517	0	0	1,120	0	9,941	0	10,576	20,517
		128,910	0	0	6,012	0	82,095	0	46,815	128,910
PLUS Change in Net Accrual						0				
TOTAL		128,910	0	0	6,012	0	82,095	0	46,815	128,910

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets						
1201011995 -Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
1405011995 · Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
3040235 · Profit on Sale of Assets	(\$47,149)	\$0	\$0	\$0	\$0	\$0
000000 CONTRA	\$47,149	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Laptop Computer	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Back Hoe	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Cab Dual Truck	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Cat Prime Mover	\$0	\$0	(\$100,000)	\$0	(\$100,000)	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Works Parks YA827	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Kubota	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Fortunner	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Fortunner	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Motor Vehicle CEO	\$0	\$0	(\$55,000)	\$0	(\$55,000)	\$0
00000 Proceeds Sale of Assets - Community Bus	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Grader	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Trailer Tandum Axle	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets -Multi Tyred Roller	(\$21,469)	\$0	(\$20,000)	\$0	(\$20,000)	\$0
00000 Proceeds Sale of Assets - Motor Vehicle Works Foreman Ute YA1000	\$0	\$0	(\$55,000)	\$0	(\$55,000)	\$0
00000 Proceeds Sale of Assets - Dual Cab Ute	\$0	\$0	(\$20,000)	\$0	(\$20,000)	\$0
00000 Proceeds Sale of Assets - Truck Parks YA329	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Insurance Claim - YA827 note purchased 2015-16	\$0	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets - Ride on Mower	\$0	\$0	(\$10,000)	\$0	(\$10,000)	\$0
00000 Proceeds Sale of Assets - Trailer Side Tipper	\$0	\$0	(\$80,000)	\$0	(\$80,000)	\$0
00000 Proceeds Sale of Assets - 3 Trailers and Converter Dolly	\$0	\$0	(\$75,000)	\$0	(\$75,000)	\$0
00000 Proceeds Sale of Assets - Forklift	(\$25,680)	\$0	\$0	\$0	\$0	\$0
00000 Proceeds Sale of Assets -Skidsteer	\$0	\$0	(\$25,000)	\$0	(\$25,000)	\$0
	(\$47,149)	\$0	(\$440,000)	\$0	(\$440,000)	\$0
						\$0
Written Down Value						
00000 Written Down Value - Prado	\$0	\$0	\$0	\$46,750	\$0	\$46,750
00000 Written Down Value - Fortuner	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Fortuner	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Kubota	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Side Tipper Trailers	\$0	\$0	\$0	\$68,000	\$0	\$68,000
00000 Written Down Value - Forklift	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Skidsteer	\$0	\$0	\$0	\$21,250	\$0	\$21,250
00000 Written Down Value - Cat Prime Mover	\$0	\$0	\$0	\$110,300	\$0	\$110,300
00000 Written Down Value - Toro Mower	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Grader	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value -Community Bus	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Trailer	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
00000 Written Down Value - Multi Tyred Roller	\$0	\$0	\$0	\$55,000	\$0	\$55,000
00000 Written Down Value - Works Foreman ute YA1000	\$0	\$0	\$0	\$46,750	\$0	\$46,750
00000 Written Down Value - Truck Parks YA329	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Dual Cab Ute	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Concrete Truck	\$0	\$0	\$0	\$17,000	\$0	\$17,000
00000 Written Down Value - Batching Plant and Agitator on Trailer	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value - Boomlift	\$0	\$0	\$0	\$0	\$0	\$0
00000 Written Down Value -Ride on Mower	\$0	\$0	\$0	\$8,500	\$0	\$8,500
00000 Written Down Value - 3 Trailers and Converter Dolly	\$0	\$0	\$0	\$63,750	\$0	\$63,750
00000 Written Down Value - 17 Shamrock Street	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$47,149)	\$0	(\$440,000)	\$437,300	\$0	\$437,300
Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$47,149)	\$0	(\$440,000)	\$437,300	(\$440,000)	\$437,300
ABNORMAL ITEMS						
00000 Years Doubtful Debts Provision	\$0	\$0	\$0	\$0	\$0	\$0
00000 Bad Debts Written Off	\$0	\$0	\$0	\$0	\$0	\$0
00000 Prior Years Asset Adjustment -	\$0	\$0	\$0	\$0	\$0	\$0
00000 Prior Years Payment Written Back	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0
Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0
Total - OPERATING STATEMENT	(\$47,149)	\$0	(\$440,000)	\$437,300	(\$440,000)	\$437,300
GENERAL PURPOSE FUNDING						
RATES						
OPERATING EXPENDITURE						
0000000000 · Early Payment Incentive	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
0000000000 · Title Searches	\$0	\$3,400	\$0	\$36	\$0	\$200
0301052645 · Valuation Expenses	\$0	\$1,636	\$0	\$1,800	\$0	\$10,000
0301902540 · Debt Collection Costs	\$0	\$14,256	\$0	\$2,700	\$0	\$15,000
0000000000 · Rates Computer Services	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
0301052612 · Refunds	\$0	\$5,111	\$0	\$360	\$0	\$2,000
0000000000 · Other Expenses	\$0	\$0	\$0	\$90	\$0	\$500
0301922505 · Admin Allocation - Rates	\$0	\$53,482	\$0	\$93,663	\$0	\$112,395
0302052505 · Admin Allocation - Other GPF	\$0	\$32,957	\$0	\$58,539	\$0	\$70,247
Sub Total - GENERAL RATES OP/EXP	\$0	\$111,843	\$0	\$158,188	\$0	\$211,342
OPERATING INCOME						
I031 · Rates						
0301051740· GRV- Townsites Improved	(\$32,551)	\$0	(\$28,547)	\$0	(\$28,547)	\$0
0000000000- GRV- Mining Infrastructure	(\$399,772)	\$0	(\$399,766)	\$0	(\$399,766)	\$0
0301151720 · UV - Pastoral Rates	(\$67,322)	\$0	(\$64,596)	\$0	(\$64,596)	\$0
0301201710 · UV - Mining Leases	(\$1,519,085)	\$0	(\$1,531,412)	\$0	(\$1,531,412)	\$0
0301251700 · UV - Prospecting	(\$206,674)	\$0	(\$265,664)	\$0	(\$265,664)	\$0
0301451740· GRV - Minimum (Improved)	(\$1,450)	\$0	(\$870)	\$0	(\$870)	\$0
0301101745 · GRV - Minimum (Vacant)	(\$3,480)	\$0	(\$3,190)	\$0	(\$3,190)	\$0
0310551720 · UV - Minimum (Pastoral)	(\$2,320)	\$0	(\$2,320)	\$0	(\$2,320)	\$0
0310601710 · UV - Minimum (Mining)	(\$6,090)	\$0	(\$7,250)	\$0	(\$7,250)	\$0
0000000000 · UV - Minimum (Prospecting)	(\$23,200)	\$0	(\$29,870)	\$0	(\$29,870)	\$0
0000000000 · UV Interims	(\$393,888)	\$0	(\$4,167)	\$0	(\$5,000)	\$0
0301752615 · Rates Written Off & Provision for Doubtful Debts Written Back	\$46	\$0	\$0	\$0	\$0	\$0
0301801125 · Legal Expenses Recovered	\$0	\$0	\$0	\$0	\$0	\$0
0301401780 · Non Payment Penalty	(\$26,822)	\$0	(\$4,167)	\$0	(\$5,000)	\$0
0000000000 · FESA Interest	\$0	\$0	\$0	\$0	\$0	\$0
0301951005 · Account Enquiries	(\$91)	\$0	\$0	\$0	\$0	\$0
0301301770 · Cost of Instalment Option Interest	(\$780)	\$0	\$0	\$0	\$0	\$0
0301351775 · Cost of Instalment Option Admin Fees	\$150	\$0	(\$167)	\$0	(\$200)	\$0
Sub Total - GENERAL RATES OP/INC	(\$2,683,329)	\$0	(\$2,341,985)	\$0	(\$2,343,685)	\$0
Total - GENERAL RATES	(\$2,683,329)	\$111,843	(\$2,341,985)	\$158,188	(\$2,343,685)	\$211,342
OTHER GENERAL PURPOSE FUNDING						
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING INCOME						
0303051525 · Grants Commission	(\$323,199)	\$0	(\$646,398)	\$0	(\$646,398)	\$0
0303051525 · Local Road Grants	(\$94,212)	\$0	(\$188,424)	\$0	(\$188,424)	\$0
000000000- Grants - Local Roads and Community Infrastructure Program (LRCI)	(\$414,110)	\$0	(\$828,220)	\$0	(\$828,220)	\$0
0303051315 · Interest on Invest - Muni	(\$660)	\$0	(\$5,000)	\$0	(\$6,000)	\$0
0303051315 · Interest on Invest - Reserves	(\$51,139)	\$0	(\$62,500)	\$0	(\$75,000)	\$0
0303051315 · Interest on Invest-Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$883,320)	\$0	(\$1,730,542)	\$0	(\$1,744,042)	\$0
Total - OTHER GENERAL PURPOSE FUNDING	(\$883,320)	\$0	(\$1,730,542)	\$0	(\$1,744,042)	\$0
Total - GENERAL PURPOSE FUNDING	(\$3,566,648)	\$111,843	(\$4,072,527)	\$158,188	(\$4,087,727)	\$211,342
GOVERNANCE						
MEMBERS OF COUNCIL						
OPERATING EXPENDITURE						
0401012725 · Members Subscriptions	\$0	\$0	\$0	\$1,667	\$0	\$2,000
0401012716 · Presidents allowance	\$0	\$7,000	\$0	\$10,000	\$0	\$12,000
0401012717 · Deputy Presidents allowance	\$0	\$2,250	\$0	\$2,500	\$0	\$3,000
0401012715 · Members Meeting Fees	\$0	\$14,664	\$0	\$25,400	\$0	\$30,480
0401012718 · Members Travelling	\$0	\$4,120	\$0	\$8,333	\$0	\$10,000
0401012719 · Member Communication Allowance	\$0	\$13,792	\$0	\$17,500	\$0	\$21,000
0401012060 · Conference Expenses	\$0	\$10,823	\$0	\$16,667	\$0	\$20,000
0401012120 · Training Expenses	\$0	\$2,468	\$0	\$8,333	\$0	\$10,000
0401012721 · Refreshments & Receptions	\$0	\$2,527	\$0	\$4,167	\$0	\$5,000
0401012722 · Election Expenses	\$0	\$0	\$0	\$0	\$0	\$0
0401012723 · Council Chambers Maintenance	\$0	\$0	\$0	\$4,167	\$0	\$5,000
0401012300· Members Insurance	\$0	\$869	\$0	\$389	\$0	\$467
0401012705 · Members Donations	\$0	\$5,250	\$0	\$8,333	\$0	\$10,000
0401052720 · Murchison Zone WALGA Exps	\$0	\$0	\$0	\$2,917	\$0	\$3,500
0401012720 · Members Expenses Other	\$0	\$2,151	\$0	\$6,250	\$0	\$7,500
0401012695 · Consultancy -Planning - Integrated,Policies ,ETC	\$0	\$0	\$0	\$62,500	\$0	\$75,000
0401012695 · Consultancy CEO Recruitment	\$0	\$0	\$0	\$0	\$0	\$0
0401252695 · Planning - Business Cases - Grant Applications	\$0	\$3,180	\$0	\$16,667	\$0	\$20,000
0401012505 · Admin Allocation - Members	\$0	\$131,830	\$0	\$234,157	\$0	\$280,988

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
0401012980 · Depn - Membership	\$0	\$79	\$0	\$754	\$0	\$905
Sub Total - MEMBERS OF COUNCIL OP/EXP	\$0	\$201,004	\$0	\$430,700	\$0	\$516,840
OPERATING INCOME						
0402011620 · Community Event funding	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL	\$0	\$201,004	\$0	\$430,700	\$0	\$516,840
GOVERNANCE - GENERAL						
OPERATING EXPENDITURE						
Sub Total - GOVERNANCE - GENERAL OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
Sub Total - GOVERNANCE - GENERAL OP/INC	\$0	\$0	\$0	\$0		\$0
Total - GOVERNANCE - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE	\$0	\$201,004	\$0	\$430,700	\$0	\$516,840
LAW ORDER & PUBLIC SAFETY						
FIRE PREVENTION						
OPERATING EXPENDITURE						
050101 · Fire Prevention Expenses	\$0	\$14,108	\$0	\$6,250	\$0	\$7,500
050110 · Fire Vehicles Expenses	\$0	\$17,150	\$0	\$16,667	\$0	\$20,000
0501102300 · Fire Insurance	\$0	\$2,388	\$0	\$1,990	\$0	\$2,388
050115 · Fire Shed Expenses	\$0	\$7,796	\$0	\$2,949	\$0	\$3,539
050125 · Emergency Management (CESM)	\$0	\$25,036	\$0	\$21,667	\$0	\$26,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
0000000000 - Bushfire Mapping	\$0	\$0		\$0	\$0	\$0
0000000000 · Feasibility Study Regional Emergency Facility	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 · Emergency Management Training Facility Amalgamation of Council Land	\$0	\$0	\$0	\$0	\$0	\$0
0501012505 · Admin Allocation - Fire Control	\$0	\$13,183	\$0	\$23,415	\$0	\$28,098
0501012980 · Depn - Fire Control	\$0	\$763	\$0	\$14,664	\$0	\$17,597
Sub Total - FIRE PREVENTION OP/EXP	\$0	\$80,424	\$0	\$87,602	\$0	\$105,122
OPERATING INCOME						
0501011515 · Fire Service Grants	(\$8,005)	\$0	(\$31,000)	\$0	(\$31,000)	\$0
0501011515 · Fire Service Capital Grants - Light Tanker	\$0	\$0	(\$239,000)	\$0	(\$239,000)	\$0
0501202695 - Fire Breaks Fees - DFES	\$0	\$0	\$0	\$0	\$0	\$0
0501251095 · FESA Admin Commission	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
Sub Total - FIRE PREVENTION OP/INC	(\$12,005)	\$0	(\$274,000)	\$0	(\$274,000)	\$0
Total - FIRE PREVENTION	(\$12,005)	\$80,424	(\$274,000)	\$87,602	(\$274,000)	\$105,122
ANIMAL CONTROL						
OPERATING EXPENDITURE						
050205 · Animal Control Expenses	\$0	\$0	\$0	\$4,167	\$0	\$5,000
0502012505 · Other Animal Control Expenses	\$0	\$0	\$0	\$0	\$0	\$0
0502052695 · Animal Ranger Expenses	\$0	\$28,658	\$0	\$29,167	\$0	\$35,000
0502152695 · Animal Sterilisation Program	\$0	\$3,058	\$0	\$4,167	\$0	\$5,000
0502012505 · Admin Allocation - Animal Contr	\$0	\$13,183	\$0	\$23,415	\$0	\$28,098
0502012980 · Depn. Animal Control	\$0	\$92	\$0	\$304	\$0	\$365
Sub Total - ANIMAL CONTROL OP/EXP	\$0	\$44,991	\$0	\$61,219	\$0	\$73,463
OPERATING INCOME						
0502011305 · Fines & Penalties	\$0	\$0	\$0	\$0	\$0	\$0
0502011115 · Impounding Fees	\$0	\$0	\$0	\$0	\$0	\$0
0000000000- Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
0502011080 · Dog Registrations	(\$220)	\$0	(\$200)	\$0	(\$200)	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - ANIMAL CONTROL OP/INC	(\$220)	\$0	(\$200)	\$0	(\$200)	\$0
Total - ANIMAL CONTROL	(\$220)	\$44,991	(\$200)	\$61,219	(\$200)	\$73,463
OTHER LAW ORDER & PUBLIC SAFETY						
OPERATING EXPENDITURE						
050305 · Community Safety	\$0	\$0	\$0	\$2,288	\$0	\$2,745
0503102695 · MWIRSA LG Road Safety Contribution	\$0	\$0	\$0	\$4,167	\$0	\$5,000
0503012505 · Admin Allocation - Other Law	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$0	\$6,591	\$0	\$18,162	\$0	\$21,794
OPERATING INCOME						
00000000 · Grant - Road Safety Commission	(\$4,000)	\$0	\$0	\$0	0	0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	(\$4,000)	\$0	\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY	(\$4,000)	\$6,591	\$0	\$18,162	\$0	\$21,794
Total - LAW ORDER & PUBLIC SAFETY	(\$16,225)	\$132,006	(\$274,200)	\$166,983	(\$274,200)	\$200,379
HEALTH						
HEALTH ADMINISTRATION & INSPECTION						
OPERATING EXPENDITURE						
070405 · EHO Consulting	\$0	\$7,991	\$0	\$13,333	\$0	\$16,000
0704102650 · Water Sampling Expenses	\$0	\$360	\$0	\$833	\$0	\$1,000
0704052720 · Other Health Admin Expenses	\$0	\$661	\$0	\$250	\$0	\$300
0704012505 · Admin Allocation - Other Health	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
0704012980 · Depn. - Health Admin. & Inspect	\$0	\$0	\$0	\$1,369	\$0	\$1,643
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$0	\$15,603	\$0	\$27,493	\$0	\$32,992
OPERATING INCOME						

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
0704011105 · Health Inspection Fees and Food Licence Applications	\$0	\$0	(\$740)	\$0	(\$740)	\$0
0704011190- Septic Tank Fee	\$0	\$0	(\$150)	\$0	(\$150)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC	\$0	\$0	(\$890)	\$0	(\$890)	\$0
Total - HEALTH ADMIN & INSPECTION	\$0	\$15,603	(\$890)	\$27,493	(\$890)	\$32,992
MATERNAL AND INFANT HEALTH						
OPERATING EXPENDITURE						
Sub Total - MATERNAL AND INFANT HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
Total - MATERNAL AND INFANT HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
PREVENTIVE SERVICE						
OPERATING EXPENDITURE						
070505 · Mosquito Control	\$0	\$6,939	\$0	\$1,667	\$0	\$2,000
0705012505 · Admin Allocated - Prev Services	\$0	\$3,296	\$0	\$5,854	\$0	\$7,025
0705012980 · Depn - Prev Services	\$0	\$4,230	\$0	\$13,478	\$0	\$16,174
Sub Total - PREVENTIVE SRVS - OP/EXP	\$0	\$14,465	\$0	\$20,999	\$0	\$25,199
Total - PREVENTIVE SERVICES	\$0	\$14,465	\$0	\$20,999	\$0	\$25,199
PREVENTIVE SERVICE - OTHER						
OPERATING EXPENDITURE						
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - PREVENTIVE SERVICES - OTHER	\$0	\$0	\$0	\$0	\$0	\$0
OTHER HEALTH						
OPERATING EXPENDITURE						

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
070705 · Health Centre Maintenance	\$0	\$14,612	\$0	\$6,849	\$0	\$8,219
070710 · Analytical Expenses	\$0	\$0	\$0	\$417	\$0	\$500
070715 · Ambulance Services	\$0	\$396	\$0	\$975	\$0	\$1,170
070725 · Dental Services	\$0	\$0	\$0	\$434	\$0	\$521
0707012505 · Other Health Admin Allocation	\$0	\$18,628	\$0	\$23,415	\$0	\$28,098
0707012980 · Depn - Other Health	\$0	\$0	\$0	\$0	\$0	\$0
000000-Additional Nurse Expenses	\$0	\$0		\$0	\$0	\$0
Sub Total - OTHER HEALTH OP/EXP	\$0	\$33,636	\$0	\$32,090	\$0	\$38,508
OPERATING INCOME						
0707011472 · Reimbursements WACHS	\$0	\$0	\$0	\$0	(\$8,219)	\$0
Sub Total - OTHER HEALTH OP/INC	\$0	\$0	\$0	\$0	(\$8,219)	\$0
Total - OTHER HEALTH	\$0	\$33,636	\$0	\$32,090	(\$8,219)	\$38,508
Total - HEALTH	\$0	\$63,703	(\$890)	\$80,583	(\$9,109)	\$96,699
EDUCATION & WELFARE						
EDUCATION						
OPERATING INCOME						
	\$0	\$0	\$0	\$0	0	0
Sub Total - OTHER HEALTH OP/INC	\$0	\$0	\$0	\$0	0	0
OPERATING EXPENDITURE						
0000000000 · Education Initiative	\$0	\$0	\$0	\$2,083	\$0	\$2,500
0601012505 · Admin Allocation - Other Educat	\$0	\$9,888	\$0	\$5,854	\$0	\$7,025
Sub Total - EDUCATION OP/EXP	\$0	\$9,888	\$0	\$7,938	\$0	\$9,525
Total - EDUCATION	\$0	\$9,888	\$0	\$7,938	\$0	\$9,525

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER EDUCATION						
OPERATING EXPENDITURE						
Sub Total - OTHER EDUCATION OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER EDUCATION	\$0	\$0	\$0	\$0	\$0	\$0
WELFARE						
OPERATING EXPENDITURE						
0601022720 · Youth and Family Programs	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 · Local Action Group Expenses	\$0	\$0	\$0	\$9,457	\$0	\$11,348
Sub Total - WELFARE OP/EXP	\$0	\$0	\$0	\$9,457	\$0	\$11,348
OPERATING INCOME						
000000 - Government Grant - Local Drug Action Team	\$0	\$0	\$0	\$0	(\$11,348)	\$0
Sub Total - WELFARE OP/INC	\$0	\$0	\$0	\$0	(\$11,348)	\$0
Total - WELFARE	\$0	\$0	\$0	\$9,457	(\$11,348)	\$11,348
AGED & DISABLED OTHER						
OPERATING EXPENDITURE						
Sub Total - AGED & DISABLED OTHER OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - AGED & DISABLED OTHER	\$0	\$0	\$0	\$0	\$0	\$0
Total - EDUCATION & WELFARE	\$0	\$9,888	\$0	\$17,394	(\$11,348)	\$20,873
HOUSING						
STAFF HOUSING						
OPERATING EXPENDITURE						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
090101 · Staff Housing Expenses	\$0		\$0	\$0	\$0	\$0
0901012300 · Housing Expenses - Insurance	\$0	\$5,780	\$0	\$13,417	\$0	\$16,100
0000000000 · Housing Expenses - Utilities	\$0	\$0	\$0	\$0	\$0	\$0
0901012805 · Housing Expenses - Utilities - Electricity	\$0	\$6,581	\$0	\$11,667	\$0	\$14,000
0901012820 · Housing Expenses - Utilities - Telephone /Internet	\$0	\$0	\$0	\$0	\$0	\$0
0901012825 · Housing Expenses - Utilities - Water	\$0	\$9,996	\$0	\$15,417	\$0	\$18,500
090105 · Housing Expenses - R & M(Including painting)	\$0	\$26,884	\$0	\$116,963	\$0	\$140,355
0000000000 · Housing Expenses - Other	\$0	\$0	\$0	\$0	\$0	\$0
0901012425 · Interest Expense Loan 56	\$0	\$0	\$0	\$353	\$0	\$424
0901012410 · Interest Expense Loan 53	\$0	\$0	\$0	\$1,404	\$0	\$1,685
0901012420 · Interest Expense Loan 55	\$0	\$0	\$0	\$2,319	\$0	\$2,783
0901012505 · Admin Allocation	\$0	\$19,775	\$0	\$35,124	\$0	\$42,149
0901012980 · Depreciation - Staff Housing	\$0	\$4,838	\$0	\$15,503	\$0	\$18,604
Sub Total - STAFF HOUSING OP/EXP	\$0	\$73,854	\$0	\$212,167	\$0	\$254,600
OPERATING INCOME						
0901011195 · Staff Housing Rental	(\$12,450)	\$0	(\$12,500)	\$0	(\$15,000)	\$0
0901011640 · Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 · Telstra Fund	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 · Grant - 2 Units 17 Shemrock Street	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - STAFF HOUSING OP/INC	(\$12,450)	\$0	(\$12,500)	\$0	(\$15,000)	\$0
Total - STAFF HOUSING	(\$12,450)	\$73,854	(\$12,500)	\$212,167	(\$15,000)	\$254,600
HOUSING OTHER						
OPERATING EXPENDITURE						
0902012505 · Admin Alloc - Other Housing	\$0	\$0	\$0	\$11,708	\$0	\$14,049
0902012980 · Depn - Other Housing	\$0	\$5,084	\$0	\$16,309	\$0	\$19,571
Sub Total - HOUSING OTHER OP/EXP	\$0	\$5,084	\$0	\$28,017	\$0	\$33,620
OPERATING INCOME						
0902011620 · Other Housing Rental	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HOUSING OTHER OP/INC	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - HOUSING OTHER	\$0	\$5,084	\$0	\$28,017	\$0	\$33,620
Total - HOUSING	(\$12,450)	\$78,938	(\$12,500)	\$240,183	(\$15,000)	\$288,220
COMMUNITY AMENITIES						
SANITATION - HOUSEHOLD REFUSE						
OPERATING EXPENDITURE						
100105 · Household Refuse Collection	\$0	\$29,530	\$0	\$33,333	\$0	\$40,000
100110 · Refuse Site Mainten - Yalgoo	\$0	\$6,986	\$0	\$7,647	\$0	\$9,176
100115 · Refuse Site Mainten - Paynes F	\$0	\$0	\$0	\$4,167	\$0	\$5,000
100120 · Commercial Refuse Collection	\$0	\$18,233	\$0	\$11,417	\$0	\$13,700
1001251170 · Replacement bins	\$0	\$1,098	\$0	\$1,667	\$0	\$2,000
1001012505 · Admin Allocation - Sanitation	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$0	\$62,438	\$0	\$69,938	\$0	\$83,925
OPERATING INCOME						
1001051110 · Household Refuse Remove. Charges	(\$9,750)	\$0	(\$9,500)	\$0	(\$9,500)	\$0
1001201040 · Commercial Refuse Remov Charges	(\$3,500)	\$0	(\$3,250)	\$0	(\$3,250)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$13,250)	\$0	(\$12,750)	\$0	(\$12,750)	\$0
Total - SANITATION HOUSEHOLD REFUSE	(\$13,250)	\$62,438	(\$12,750)	\$69,938	(\$12,750)	\$83,925
SANITATION OTHER						
OPERATING EXPENDITURE						
Sub Total - SANITATION OTHER OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
Sub Total - SANITATION OTHER OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - SANITATION OTHER	\$0	\$0	\$0	\$0	\$0	\$0
SEWERAGE						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
EFFLUENT DRAINAGE SYSTEM						
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SEWERAGE OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SEWERAGE OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - SEWERAGE	\$0	\$0	\$0	\$0	\$0	\$0
PROTECTION OF THE ENVIRONMENT						
OPERATING EXPENDITURE						
100205 · Removal Abandoned Vehicles	\$0	\$0	\$0	\$250	\$0	\$500
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	\$0	\$0	\$0	\$250	\$0	\$500
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - PROTECTION OF THE ENVIRONMENT	\$0	\$0	\$0	\$250	\$0	\$500
TOWN PLANNING AND REGIONAL DEVELOPMENT						
OPERATING EXPENDITURE						
1006052525 · TP Scheme Expenses	\$0	\$1,236	\$0	\$4,167	\$0	\$5,000
1006202525 · EHO Consulting	\$0	\$6,543	\$0	\$13,000	\$0	\$15,600
100625 · Yalgoo Revitalisation Planning - Unspent Grant C/fwd	\$0	\$17,875	\$0	\$16,563	\$0	\$19,875
000000 · Heritage Strategy - Department of Planning Grant 50:50 contrib	\$0	\$0	\$0	\$8,333	\$0	\$10,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
1006012505 · Admin Allocation - Town Plannin	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
Sub Total - TOWN PLAN & REG DEV OP/EXP	\$0	\$32,245	\$0	\$53,770	\$0	\$64,524
OPERATING INCOME						
100625 · Yalgoo Revitalisation Planning - Unspent Grant C/fwd	\$0	\$0	\$0	\$0	(\$19,875)	\$0
000000 · Heritage Grant - Department of Planning Unspent Grant	\$0	\$0	(\$5,000)	\$0	(\$5,000)	\$0
000000 · Town Planning Fees	(\$4,356)	\$0	\$0	\$0	\$0	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC	(\$4,356)	\$0	(\$5,000)	\$0	(\$24,875)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT	(\$4,356)	\$32,245	(\$5,000)	\$53,770	(\$24,875)	\$64,524
OTHER COMMUNITY AMENITIES						
OPERATING EXPENDITURE						
100705 · Cemetery Expenses	\$0	\$7,510	\$0	\$6,066	\$0	\$7,279
100710 · Public Conveniences	\$0	\$27,608	\$0	\$31,390	\$0	\$37,668
100715 · Community Bus Expenses	\$0	\$2,469	\$0	\$4,583	\$0	\$5,500
100720 · Vacant Land Development/Mtce	\$0	\$0	\$0	\$0	\$0	\$0
1007012415 · Interest Expenditure - Loan 54	\$0	\$0	\$0	\$933	\$0	\$1,120
1007012505 · Admin Allocation - Other Commun	\$0	\$13,183	\$0	\$23,415	\$0	\$28,098
1007012980 · Depn - Other Community Services	\$0	\$2,948	\$0	\$8,343	\$0	\$10,011
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	\$0	\$53,717	\$0	\$74,730	\$0	\$89,676
OPERATING INCOME						
1007051035 · Cemetery Fees	(\$1,200)	\$0	(\$1,500)	\$0	(\$1,500)	\$0
1007151055 · Community Bus Hire	(\$812)	\$0	(\$1,083)	\$0	(\$1,300)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC	(\$2,012)	\$0	(\$2,583)	\$0	(\$2,800)	\$0
Total - OTHER COMMUNITY AMENITIES	(\$2,012)	\$53,717	(\$2,583)	\$74,730	(\$2,800)	\$89,676
URBAN STORMWATER DRAINAGE						
OPERATING EXPENDITURE						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
Total - URBAN STORMWATER DRAINAGE	\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES	(\$19,618)	\$148,401	(\$20,333)	\$198,688	(\$40,425)	\$238,625
RECREATION & CULTURE						
PUBLIC HALL & CIVIC CENTRES						
OPERATING EXPENDITURE						
110105 · Yalgoo Hall Expenses	\$0	\$8,718	\$0	\$10,423	\$0	\$12,507
000000 · Consultancy Fees -Yalgoo Hall Study - Scope of Works	\$0	\$0	\$0	\$0	\$0	\$0
1101012505 · Admin Allocation - Public Halls	\$0	\$32,957	\$0	\$58,539	\$0	\$70,247
1101012980 · Depn - Public Halls	\$0	\$1,914	\$0	\$6,410	\$0	\$7,692
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	\$0	\$43,590	\$0	\$75,372	\$0	\$90,446
OPERATING INCOME						
1101051100 · Hall Hire	(\$1,250)	\$0	(\$500)	\$0	(\$500)	\$0
0000000000 Contribution - Yalgoo Hall Renovations - Lotterywest	\$0	\$0	(\$300,000)	\$0	(\$300,000)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	(\$1,250)	\$0	(\$300,500)	\$0	(\$300,500)	\$0
Total - PUBLIC HALL & CIVIC CENTRES	(\$1,250)	\$43,590	(\$300,500)	\$75,372	(\$300,500)	\$90,446
OTHER RECREATION & SPORT						
OPERATING EXPENDITURE						
110310 · Community Park Gibbon St	\$0	\$17,933	\$0	\$14,134	\$0	\$16,961
110315· Shamrock St Park	\$0	\$3,251	\$0	\$15,420	\$0	\$18,504
110320 · Old Railway Station grounds	\$0	\$9,382	\$0	\$45,123	\$0	\$54,147
110325 · Old Railway Station building	\$0	\$64,531	\$0	\$11,783	\$0	\$14,140
110330 - Paynes Find Complex Expenses	\$0	\$20,636	\$0	\$8,333	\$0	\$10,000
110335 · Tennis Courts	\$0	\$325	\$0	\$1,057	\$0	\$1,268
110340 · Yalgoo Hub - Covered Sports	\$0	\$22,539	\$0	\$12,500	\$0	\$15,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
110376 · Rifle Range	\$0	\$1,054	\$0	\$1,094	\$0	\$1,313
110350 · Yalgoo Golf Course	\$0	\$41	\$0	\$458	\$0	\$550
110375 · Men's Shed	\$0	\$993	\$0	\$1,129	\$0	\$1,355
110370 · Water Park Mtce	\$0	\$11,562	\$0	\$23,348	\$0	\$28,017
110380 · Community Oval and Pavilion	\$0	\$49,270	\$0	\$45,833	\$0	\$55,000
1103012505 · Admin Allocation - Other Recrea	\$0	\$32,957	\$0	\$58,539	\$0	\$70,247
1103012980 · Depn - Other Recreation	\$0	\$26,932	\$0	\$90,744	\$0	\$108,893
 Sub Total - OTHER RECREATION & SPORT OP/EXP	 \$0	 \$261,406	 \$0	 \$329,496	 \$0	 \$395,395
 OPERATING INCOME						
1103251135 · Old Railway Station Hire	(\$205)	\$0	(\$100)	\$0	(\$100)	\$0
0000000000 · Core Stadium Hire	(\$205)	\$0	(\$150)	\$0	(\$150)	\$0
0000000000 · Mens Shed Hire	(\$205)	\$0	\$0	\$0	\$0	\$0
1103301140 · Paynes Find Complex Hire	\$0	\$0	(\$150)	\$0	(\$150)	\$0
0000000000 - Grant - CRSFF Resurface Rage Cage, Tennis and Basketball	\$0	\$0	(\$32,667)	\$0	(\$32,667)	\$0
0000000000 · Grant - Community Pool Revitalisation	\$0	\$0	\$0	\$0	\$0	\$0
0000000000 - Grant - CRSFF Relocate Stadium Fence	\$0	\$0	(\$15,692)	\$0	(\$15,692)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC	(\$614)	\$0	(\$48,759)	\$0	(\$48,759)	\$0
 Total - OTHER RECREATION & SPORT	 (\$614)	 \$261,406	 (\$48,759)	 \$329,496	 (\$48,759)	 \$395,395
 TV AND RADIO BROADCASTING						
 OPERATING EXPENDITURE						
110405 · Rebroadcasting Licences	\$0	\$0	\$0	\$833	\$0	\$1,000
1104102695 · Rebroadcasting Mats/Contr	\$0	\$1,047	\$0	\$2,625	\$0	\$3,150
110415 · Rebroadcasting Equip Mtce	\$0	\$0	\$0	\$833	\$0	\$1,000
1104012505 · Admin Allocated - TV	\$0	\$3,296	\$0	\$5,854	\$0	\$7,025
 Sub Total - TV AND RADIO BROADCASTING OP/EXP	 \$0	 \$4,343	 \$0	 \$10,146	 \$0	 \$12,175
 OPERATING INCOME						
1104011640-Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
 Sub Total - TV AND RADIO BROADCASTING OP/INC	 \$0	 \$0	 \$0	 \$0	 \$0	 \$0
 Total - TV AND RADIO BROADCASTING OP/INC	 \$0	 \$4,343	 \$0	 \$10,146	 \$0	 \$12,175

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
LIBRARIES						
OPERATING EXPENDITURE						
1105052600 · Freight & Post (Books)	\$0	\$0	\$0	\$625	\$0	\$750
1105052720 · Library Other Expenses	\$0	\$1,687	\$0	\$2,083	\$0	\$2,500
1105052505 · Admin Allocation - Libraries	\$0	\$32,957	\$0	\$58,539	\$0	\$70,247
Sub Total - LIBRARIES OP/EXP	\$0	\$34,645	\$0	\$61,248	\$0	\$73,497
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - LIBRARIES	\$0	\$34,645	\$0	\$61,248	\$0	\$73,497
OTHER CULTURE						
OPERATING EXPENDITURE						
110605 · Municipal heritage Inventory	\$0	\$0	\$0	\$417	\$0	\$500
110610 · Celebration	\$0	\$0	\$0	\$8,333	\$0	\$10,000
1106012505 · Admin Allocated Other Culture	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
110705 · Museum/Gaol Expenses (Including additional Mtce)	\$0	\$8,993	\$0	\$12,500	\$0	\$15,000
110710 · Chapel Expenses	\$0	\$4,856	\$0	\$4,167	\$0	\$5,000
110740 · Old Anglican Church	\$0	\$13,126	\$0	\$4,167	\$0	\$5,000
110615 - Art Centre Operations and Projects	\$0	\$150,710	\$0	\$118,737	\$0	\$142,484
1107012505 · Admin Alloc - Other Heritage	\$0	\$9,888	\$0	\$17,562	\$0	\$21,074
1107012980 · Depn Other Heritage	\$0	\$0	\$0	\$8,263	\$0	\$9,915
0000000000 - Heritage and Tourism Planning and Projects	\$0	\$10,000	\$0	\$50,000	\$0	\$60,000
0000000000 - Heritage Signs Replacement	\$0	\$0	\$0	\$10,000	\$0	\$12,000
0000000000 - Heritage Advisory Service	\$0	\$0	\$0	\$2,500	\$0	\$3,000
Sub Total - OTHER CULTURE OP/EXP	\$0	\$204,164	\$0	\$248,352	\$0	\$298,022
OPERATING INCOME						
1107011175 · Sale of History Books	(\$93)	\$0	(\$83)	\$0	(\$100)	\$0
1106151178 · Sales Arts and Cultural Centre	(\$2,839)	\$0	(\$3,333)	\$0	(\$4,000)	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
1107051220 · Chapel & Museum Fees	(\$456)	\$0	(\$833)	\$0	(\$1,000)	\$0
0000000000 · Other Revenue- Meedac	(\$3,000)	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC	(\$6,387)	\$0	(\$4,250)	\$0	(\$5,100)	\$0
Total - OTHER CULTURE	(\$6,387)	\$204,164	(\$4,250)	\$248,352	(\$5,100)	\$298,022
Total - RECREATION AND CULTURE	(\$8,251)	\$548,148	(\$353,509)	\$724,613	(\$354,359)	\$869,535
TRANSPORT						
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION						
OPERATING EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
1201011435 · RRGP Grants Yalgoo- Ninghan	\$0	\$0	(\$320,000)	\$0	(\$320,000)	\$0
1201011440· RRGP Grants 2015-16 Yalgoo- Ninghan	\$0	\$0	\$0	\$0	\$0	\$0
1201011560 · MRWA Direct Grants	(\$167,791)	\$0	(\$167,791)	\$0	(\$167,791)	\$0
1201011430 · Grants and Contributions - Yalgoo-NINGHAN R2R \$377293	\$0	\$0	(\$377,293)	\$0	(\$377,293)	\$0
0000000000· Road Maintenance Contribution - NACAP	(\$6,000)	\$0	\$0	\$0	\$0	\$0
1201011415 · Road Agreements Income - EMR GOLDEN GROVE	\$0	\$0	(\$151,200)	\$0	(\$151,200)	\$0
1201011420· Road Agreements Income - Silverlake Mo-Ya Rd	(\$20,479)	\$0	(\$80,000)	\$0	(\$80,000)	\$0
000000000- Grant DFES - Flood Damage AGRN 962 and 1021	\$0	\$0	(\$5,000,000)	\$0	(\$5,000,000)	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC	(\$194,270)	\$0	(\$6,096,284)	\$0	(\$6,096,284)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST	(\$194,270)	\$0	(\$6,096,284)	\$0	(\$6,096,284)	\$0
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE						
OPERATING EXPENDITURE						
120105 · Town Streets Maintenance	\$0	\$71,528	\$0	\$111,956	\$0	\$134,347
120101 · Road Maintenance General	\$0	\$0	\$0	\$0	\$0	\$0
120110 · Footpaths/Crossover Mtce	\$0	\$0	\$0	\$8,333	\$0	\$10,000
120111 · Lighting of Streets	\$0	\$8,275	\$0	\$8,333	\$0	\$10,000

Detailed Statement

And Type Of Activities Within The Programme

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Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - AERODROME OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - AERODROME OP/EXP	\$0	\$97,899	\$0	\$53,666	\$0	\$64,399
Total - TRANSPORT	(\$194,270)	\$881,114	(\$6,096,284)	\$5,857,895	(\$6,096,284)	\$7,029,474
ECONOMIC SERVICES						
RURAL SERVICES						
OPERATING EXPENDITURE						
130110 · Vermin Control - MRVC Annual Contribution	\$0	\$34,468	\$0	\$28,723	\$0	\$34,468
000000 · Contribution - Southern Rangelands Pastoral Alliance	\$0	\$13,000	\$0	\$10,833	\$0	\$13,000
000000- Noxious Weeds ,Plants and Pests	\$0	\$0	\$0	\$0	\$0	\$0
1301012505 · Admin Allocated	\$0	\$13,183	\$0	\$23,415	\$0	\$28,098
130176 · Wild Dog Bounty	\$0	\$800	\$0	\$1,667	\$0	\$2,000
130176 · Wild Dog Community Grants	\$0	\$0	\$0	\$8,333		\$10,000
000000 · Vermin Control - Vermin Cell Fence Drought Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/EXP	\$0	\$61,451	\$0	\$72,972	\$0	\$87,566
OPERATING INCOME						
130110551 - Grant - Drought Vermin Cell fence	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - RURAL SERVICES	\$0	\$61,451	\$0	\$72,972	\$0	\$87,566
TOURISM AND AREA PROMOTION						
OPERATING EXPENDITURE						
1302052000 · C'van Park - Salaries & Wages	\$0	\$93,981	\$0	\$104,692	\$0	\$125,630
0000000000·Caravan Park Accrued Leave Expenses	\$0	\$0	\$0	\$2,990	\$0	\$3,588
0000000000·Caravan Park· Superannuation	\$0	\$0	\$0	\$10,993	\$0	\$13,191
1302052120 · C'van Park - Staff Training	\$0	\$0	\$0	\$1,667	\$0	\$2,000
0000000000- Caravan Park Workers Comp Insurance	\$0	\$0	\$0	\$2,613	\$0	\$3,136
130204 · C'van Park - CVP House exp	\$0	\$0	\$0	\$6,833	\$0	\$8,200
130205 · Caravan Park Expenditure	\$0	\$95,871	\$0	\$154,224	\$0	\$185,069

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
130201 · Tourism Promotion (incl Outback Parkways and Geo Park)	\$0	\$28,181	\$0	\$41,667	\$0	\$50,000
130208 · Tourism Signage	\$0	\$0	\$0	\$833	\$0	\$1,000
130209 · Town Entry Statements (Mtce)	\$0	\$2,226	\$0	\$4,597	\$0	\$5,516
130210 · Website Development Expenses	\$0	\$32,865	\$0	\$29,167	\$0	\$35,000
130211 · Regional Tourism Project Unspent Grant and Member Shire Contrib	\$0	\$0	\$0	\$8,404	\$0	\$10,085
1302332000 · Wurarga Dam	\$0	\$0	\$0	\$0	\$0	\$0
130225 · Centrecare support	\$0	\$0	\$0	\$0	\$0	\$0
130226 · Festival Events including Emu Cup	\$0	\$6,064	\$0	\$41,667	\$0	\$50,000
000000- Open Air Sculpture Event	\$0	\$0	\$0	\$0	\$0	\$0
000000 · Goods For Resale- Arts and Crafts Centre	\$0	\$0	\$0	\$0	\$0	\$0
130227 · Yalgoo Racetrack Expenses	\$0	\$2,242	\$0	\$16,667	\$0	\$20,000
130228 · Yalgoo Gymkhana Expenses	\$0	\$0	\$0	\$0	\$0	\$0
000000 · Yalgoo Races Contribution	\$0	\$0	\$0	\$8,333	\$0	\$10,000
130229 · Jokers Tunnel Expenses	\$0	\$1,442	\$0	\$9,002	\$0	\$10,802
130230 · Yalgoo Lookout Expenses	\$0	\$222	\$0	\$4,167	\$0	\$5,000
130231 · Banners in the Terrace	\$0	\$0	\$0	\$0	\$0	\$0
1302502000 · HCP Salaries and Wages	\$0	\$0	\$0	\$34,448	\$0	\$41,338
130250 · HCP Accrued Leave Expenses	\$0	\$0	\$0	\$1,035	\$0	\$1,242
130250. · HCP Superannuation	\$0	\$0	\$0	\$7,062	\$0	\$8,474
130250- Insurance Workers Comp	\$0	\$0	\$0	\$1,222	\$0	\$1,466
1302502120 · HCP Staff & Training Expenses	\$0	\$0	\$0	\$4,167	\$0	\$5,000
130251 · HCP Project Activity Expenses	\$0	\$20,272	\$0	\$25,000	\$0	\$30,000
12 02 52 · HCP Vehicle YA805	\$0	\$0	\$0	\$6,250	\$0	\$7,500
130254 · HCP Office Materials & Contract	\$0	\$0	\$0	\$7,500	\$0	\$9,000
130255 · HCP Office Equipment	\$0	\$0	\$0	\$833	\$0	\$1,000
130258 · HCP Camps and Trip Expenses	\$0	\$0	\$0	\$1,667	\$0	\$2,000
130259 · HCP Sponsored Activity expenses	\$0	\$0	\$0	\$0	\$0	\$0
130260 · HCP Other Activites	\$0	\$0	\$0	\$0	\$0	\$0
1302012505 · Admin Allocated - Tourism	\$0	\$49,447	\$0	\$58,529	\$0	\$70,235
1302012980 · Depn - Tourism	\$0	\$8,836	\$0	\$27,172	\$0	\$32,606
Sub Total - TOURISM & AREA PROMOTION OP/EXP	\$0	\$341,648	\$0	\$623,398	\$0	\$748,078
OPERATING INCOME						
1302261090 · Emu Cup funding	(\$26,261)	\$0	(\$10,000)	\$0	(\$10,000)	\$0
1302501540 - Contribution HCP - Silverlake	(\$909)	\$0	\$0	\$0	(\$4,000)	\$0
1302051025 · Caravan Park Revenues	(\$107,420)	\$0	(\$154,167)	\$0	(\$185,000)	\$0
000000000- Reimbursement - Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
1302011200- Tourism Sales	(\$48)	\$0	(\$1,667)	\$0	(\$2,000)	\$0
0000000000- Prospecting Permits	(\$1,131)	\$0	(\$1,667)	\$0	(\$2,000)	\$0
1302501541· Healthy Community Mining Co Con -EMR Golden Grove \$32,400 and HCP \$21,600	\$0	\$0	\$0	\$0	(\$54,000)	\$0

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000000- Government grant - DLG - Open Air Sculpture Event	\$0	\$0	\$0	\$0	\$0	\$0
000000000-Government Grant -MWDC and Member Local Governments	\$0	\$0	\$0	\$0	(\$10,085)	\$0
1302011595 · Community Projects Mining Contr - Mt Gibson \$40,000 HCP	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC	(\$135,768)	\$0	(\$167,500)	\$0	(\$267,085)	\$0
Total - TOURISM & AREA PROMOTION	(\$135,768)	\$341,648	(\$167,500)	\$623,398	(\$267,085)	\$748,078
BUILDING CONTROL						
OPERATING EXPENDITURE						
1303012720 · Building Control Expenses	\$0	\$0	\$0	\$1,250	\$0	\$1,500
1303012550 · EHO Consulting Costs	\$0	\$7,969	\$0	\$15,833	\$0	\$19,000
1303012505 · Admin Allocated Building Contro	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
Sub Total - BUILDING CONTROL OP/EXP	\$0	\$14,561	\$0	\$28,791	\$0	\$34,549
OPERATING INCOME						
1303011020 · Building Permits	(\$1,230)	\$0	(\$300)	\$0	(\$300)	\$0
1303011022 · BCITF & BSL Fees to Shire	(\$836)	\$0	(\$10)	\$0	(\$10)	\$0
Sub Total - BUILDING CONTROL OP/INC	(\$2,065)	\$0	(\$310)	\$0	(\$310)	\$0
Total - BUILDING CONTROL	(\$2,065)	\$14,561	(\$310)	\$28,791	(\$310)	\$34,549
ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURE						
Sub Total - ECONOMIC DEVELOPMENT OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME						
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/INC	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - ECONOMIC DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0
OTHER ECONOMIC SERVICES						
OPERATING EXPENDITURE						
13060 · Fuel Station						
1306012565 · Licences/Permits	\$0	\$0	\$0	\$750	\$0	\$900
1306012720 · Other Expenses	\$0	\$1,429	\$0	\$1,913	\$0	\$2,295
1306012505 · Admin Allocated Fuel Station	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
1308012505 · Admin Allocated-Other Econ Dev	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
Sub Total - OTHER ECONOMIC SERVICES OP/EXP	\$0	\$14,612	\$0	\$26,078	\$0	\$31,293
OPERATING INCOME						
1306011120 · Fuel Station Lease Income	\$0	\$0	\$0	\$0	(\$7,150)	\$0
1306011185 · Sale of Stock	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC	\$0	\$0	\$0	\$0	(\$7,150)	\$0
Total - OTHER ECONOMIC SERVICES	\$0	\$14,612	\$0	\$26,078	(\$7,150)	\$31,293
Total - ECONOMIC SERVICES	(\$137,834)	\$432,272	(\$167,810)	\$751,238	(\$274,545)	\$901,486
OTHER PROPERTY AND SERVICES						
PRIVATE WORKS						
OPERATING EXPENDITURE						
140101 · Private Works Expenses	\$0	\$0	\$0	\$0	\$0	\$0
1401012505 · Admin Allocation - Private Work	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
Sub Total - PRIVATE WORKS OP/EXP	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
OPERATING INCOME						
1401011150 · Private Works Charges	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PRIVATE WORKS OP/INC	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - PRIVATE WORKS	\$0	\$6,591	\$0	\$11,708	\$0	\$14,049
PUBLIC WORKS OVERHEADS						
OPERATING EXPENDITURE						
1403012000 · PWO Wages Costs	\$0	\$160,926	\$0	\$104,308	\$0	\$125,170
1403012005 · Sick Leave	\$0	\$22,008	\$0	\$27,768	\$0	\$33,321
1403012010 · Annual Leave	\$0	\$0	\$0	\$69,418	\$0	\$83,302
1403012020 · Public Holidays	\$0	\$44,205	\$0	\$33,321	\$0	\$39,985
1403012025 · Accrued Leave Expenses	\$0	\$0	\$0	\$25,039	\$0	\$30,047
1403012040 · Superannuation	\$0	\$0	\$0	\$154,616	\$0	\$185,539
1403012030 · Wages Allowances	\$0	\$0	\$0	\$2,500	\$0	\$3,000
1403012125 · Staff Training	\$0	\$9,425	\$0	\$11,083	\$0	\$13,300
1403012075 · Protective Clothing	\$0	\$6,621	\$0	\$5,833	\$0	\$7,000
1403012125 · Travel & Accommodation	\$0	\$1,888	\$0	\$3,333	\$0	\$4,000
140305· Depot Mtce (Works) Expenses	\$0	\$208,171	\$0	\$16,955	\$0	\$20,346
140310 · Depot Mtce (P&G) Expenses	\$0	\$45,503	\$0	\$25,305	\$0	\$30,366
140325 · PWO Vehicle Expenses	\$0	\$5,379	\$0	\$16,667	\$0	\$20,000
140330 · OH & S	\$0	\$6,846	\$0	\$16,667	\$0	\$20,000
1403452620 · Tools Replaced	\$0	\$0	\$0	\$2,500	\$0	\$3,000
1403502640- Traffic Management Signs	\$0	\$0	\$0	\$4,167	\$0	\$5,000
1403012300 · Insurance on Works	\$0	\$0	\$0	\$525	\$0	\$630
1403552815 · Satellite phones	\$0	\$1,041	\$0	\$3,333	\$0	\$4,000
1403602080 · Recruitment expenses/relocation	\$0	\$0	\$0	\$4,167	\$0	\$5,000
1403652065 · Fitness for Work	\$0	\$0	\$0	\$0	\$0	\$0
1403252720· Other PWOH Expenses	\$0	\$7,952	\$0	\$4,053	\$0	\$4,864
1403012310 · Works Workers Compen. Insurance	\$0	\$50,093	\$0	\$37,018	\$0	\$44,422
1403012505 · Admin Allocated	\$0	\$48,057	\$0	\$66,667	\$0	\$80,000
1403752720 · LESS PWOH ALLOCATED-PROJECTS	\$0	(\$80,848)	\$0	(\$635,243)	\$0	(\$762,292)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP	\$0	\$537,266	\$0	\$0	\$0	\$0
OPERATING INCOME						
1403011640 - Reimbursements	(\$104)	\$0	\$0	\$0	(\$300)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$104)	\$0	\$0	\$0	(\$300)	\$0
Total - PUBLIC WORKS OVERHEADS	(\$104)	\$537,266	\$0	\$0	(\$300)	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
PLANT OPERATION COSTS						
OPERATING EXPENDITURE						
1404012585 · Fuel & Oil	\$0	\$151,801	\$0	\$133,333	\$0	\$160,000
1404192595 · Tyres & Tubes	\$0	\$12,834	\$0	\$10,000	\$0	\$12,000
1404 12590 · Parts & Repairs	\$0	\$176,093	\$0	\$58,333	\$0	\$70,000
1404012582 · Insurance (Reg/Ins)	\$0	\$69,457	\$0	\$73,530	\$0	\$88,236
1404012000 · Other POC Expenses	\$0	\$0	\$0	\$2,500	\$0	\$3,000
1404012580 · Blades & Tynes	\$0	\$3,203	\$0	\$12,500	\$0	\$15,000
1404012582 · Licensing (Reg/Ins)	\$0	\$13,780	\$0	\$8,333	\$0	\$10,000
1404012625 · Survey and Microcom Equipment	\$0	\$0	\$0	\$4,167	\$0	\$5,000
1404012655 · Workshop consumables	\$0	\$3,245	\$0	\$20,833	\$0	\$25,000
1404012620 · Replacement tools	\$0	\$3,865	\$0	\$4,167	\$0	\$5,000
1404012505 · Admin Alloc - POC	\$0	\$33,518	\$0	\$56,667	\$0	\$68,000
1404012980 · Plant Depreciation	\$0	\$42,807	\$0	\$100,000	\$0	\$120,000
1404052720 · LESS POC ALLOCATED-PROJECTS	\$0	(\$284,255)	\$0	(\$484,363)	\$0	(\$581,236)
Sub Total - PLANT OPERATIONS COSTS OP/EXP	\$0	\$226,349	\$0	\$0	\$0	\$0
OPERATING INCOME						
1404011180 · Charges - Sale of Scrap	\$0	\$0	\$0	\$0	\$0	\$0
1404011640 · Reimbursements (Fuel Credits ,Etc)	(\$3,675)	\$0	(\$32,500)	\$0	(\$32,500)	\$0
1404011625 · Plant & Equipment Hire	(\$5,108)	\$0	\$0	\$0	\$0	\$0
Total - PLANT OPERATIONS COSTS	(\$8,783)	\$226,349	(\$32,500)	\$0	(\$32,500)	\$0
ADMINISTRATION						
OPERATING EXPENDITURE						
1405012000 · Salaries & Wages	\$0	\$317,630	\$0	\$399,543	\$0	\$479,452
1405012030 · Wages Allowances	\$0	\$0	\$0	\$1,667	\$0	\$2,000
1405012034 · Salary Package Allowance	\$0	\$0	\$0	\$0	\$0	\$0
1405012040 · Superannuation	\$0	\$0	\$0	\$75,094	\$0	\$90,113
1405012155 · LSL and AL accrual	\$0	\$0	\$0	\$22,478	\$0	\$26,973
1405102095 · Staff Amenities	\$0	\$0	\$0	\$833	\$0	\$1,000
1405012105 · Staff Uniforms	\$0	\$262	\$0	\$2,500	\$0	\$3,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
1405012080 · Recruitment Expenses	\$0	\$0	\$0	\$4,167	\$0	\$5,000
140501 · Admin Relocation Expenses	\$0	\$0	\$0	\$2,500	\$0	\$3,000
140501 · Fitness for Work	\$0	\$0	\$0	\$0	\$0	\$0
1405012120 · Staff Training	\$0	\$28,100	\$0	\$8,333	\$0	\$10,000
1405012055 · Advertising	\$0	\$3,582	\$0	\$3,333	\$0	\$4,000
1405012600 · Postage and Freight	\$0	\$378	\$0	\$2,917	\$0	\$3,500
1405012605 · Printing & Stationery	\$0	\$3,723	\$0	\$4,583	\$0	\$5,500
1405012725 · Subscriptions	\$0	\$24,912	\$0	\$22,122	\$0	\$26,546
1405012520 · Computer Mtce/Support	\$0	\$28,454	\$0	\$62,500	\$0	\$75,000
1405012570 · Office Equip Mtce	\$0	\$4,846	\$0	\$12,500	\$0	\$15,000
1405012125 · Travel & Accommodation	\$0	\$1,043	\$0	\$3,333	\$0	\$4,000
1405012535 · Conference Expenses	\$0	\$0	\$0	\$5,000	\$0	\$6,000
140501 · Vehicle Expenses	\$0	\$20,027	\$0	\$10,000	\$0	\$12,000
1405012045 · Admin VRE (FBT)	\$0	\$0	\$0	\$41,667	\$0	\$50,000
1405012515 · Audit Fees	\$0	\$1,500	\$0	\$75,000	\$0	\$90,000
1405012525 · Consultancy	\$0	\$112,902	\$0	\$83,333	\$0	\$100,000
1405012560 · Legal Expenses	\$0	\$19,077	\$0	\$25,000	\$0	\$30,000
140505 · Administration Building Mtce	\$0	\$27,226	\$0	\$24,342	\$0	\$29,210
140510 · Human Resource Management	\$0	\$0	\$0	\$2,083	\$0	\$2,500
1405152525 · OH & S Admin	\$0	\$119	\$0	\$8,333	\$0	\$10,000
1405012805 · Electricity	\$0	\$3,255	\$0	\$6,667	\$0	\$8,000
1405012820 · Telephone-Internet	\$0	\$26,687	\$0	\$29,167	\$0	\$35,000
1405012300 · Insurance (Includes Property Insurance)	\$0	\$51,168	\$0	\$54,245	\$0	\$65,094
1405012515 · Bank Charges	\$0	\$385	\$0	\$8,333	\$0	\$10,000
1405012720 · Expenses Other	\$0	\$6,475	\$0	\$10,000	\$0	\$12,000
0000000000 · Bad Debts Expense	\$0	\$0	\$0	\$2,500	\$0	\$3,000
1405012825 · Water	\$0	\$0	\$0	\$1,667	\$0	\$2,000
140525 · Admin Vehicle	\$0	\$1,777	\$0	\$6,250	\$0	\$7,500
140501- Record Management	\$0	\$0	\$0	\$25,000	\$0	\$30,000
140501 · Financial Software	\$0	\$29,484	\$0	\$41,667	\$0	\$50,000
1405012980 · Depn - Administration General	\$0	\$755	\$0	\$29,827	\$0	\$35,792
1405302720 · LESS ADMIN ALLOCATED-PROGRAMS	\$0	(\$628,725)	\$0	(\$1,118,483)	\$0	(\$1,342,180)
Sub Total - ADMINISTRATION OP/EXP	\$0	\$85,040	\$0	\$0	\$0	\$0
OPERATING INCOME						
1405011640 · Reimbursements	(\$1,539)	\$0	(\$8,333)	\$0	(\$10,000)	\$0
1405011145 · Photocopies & Facsimiles	(\$176)	\$0	(\$83)	\$0	(\$100)	\$0
1405011045 · Commissions - Transport	(\$1,054)	\$0	(\$1,250)	\$0	(\$1,500)	\$0
1405011160 · RAV Admin - CA07 Application	\$0	\$0	\$0	\$0	\$0	\$0
1405011155 · Admin Charges	\$0	\$0	\$0	\$0	\$0	\$0

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - ADMINISTRATION OP/INC	(\$2,770)	\$0	(\$9,667)	\$0	(\$11,600)	\$0
Total - ADMINISTRATION	(\$2,770)	\$85,040	(\$9,667)	\$0	(\$11,600)	\$0
MATERIALS AND STOCK						
OPERATING EXPENDITURE						
000000 Opening Stock	\$0	\$0	\$0	\$0	\$0	\$0
000000 Material Purchases	\$0	\$0	\$0	\$0	\$0	\$0
000000 Less Material Allocated	\$0	\$0	\$0	\$0	\$0	\$0
000000 Closing Stock	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MATERIALS AND STOCK	\$0	\$0	\$0	\$0	\$0	\$0
Total - MATERIALS AND STOCK	\$0	\$0	\$0	\$0	\$0	\$0
SALARIES AND WAGES						
OPERATING EXPENDITURE						
1406012000 · Gross Total Salaries and Wages	\$0	\$10,991	\$0	\$1,558,841	\$0	\$1,870,609
1406052000 · LESS SALS/WAGES ALLOCATED	\$0	\$0	\$0	(\$1,558,841)	\$0	(\$1,870,609)
1403012310 - Workers Compensation Payments	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP	\$0	\$10,991	\$0	\$0	\$0	\$0
OPERATING INCOME						
1406012085 · Reimbursements - Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES	\$0	\$10,991	\$0	\$0	\$0	\$0
UNCLASSIFIED						
OPERATING EXPENDITURE						
1407012720-Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING INCOME						
1407011620 · Other Income	\$0	\$0	\$0	\$0	\$0	\$0
1407011640 · Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - UNCLASSIFIED	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER PROPERTY AND SERVICES	(\$11,657)	\$866,237	(\$42,167)	\$11,708	(\$44,400)	\$14,049
	(\$4,014,102)	\$3,473,553	(\$11,480,220)	\$9,075,471	(\$11,647,397)	\$10,824,822
FUND TRANSFERS						
EXPENDITURE						
000000 Transfer to Yalgoo Ninghan Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$1,062,149
Interest Earnt	\$0	\$20,767	\$0	\$0	\$0	\$0
Transfer from Muni - Mt Gibson \$578092 EMR Grove \$151200 +151200+151200	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Plant Reserve Fund	\$0	\$1,494	\$0	\$0	\$0	\$239,359
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Sports Complex Reserve Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$3,443
Interest Earnt	\$0	\$2,348	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to HCP Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$5,095
Interest Earnt	\$0	\$3,474	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Building Reserve Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$5,832
Interest Earnt	\$0	\$3,977	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Community Amenities Maintenance Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$9,762
Interest Earnt	\$0	\$6,656	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Long Service Leave Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$1,771
Interest Earnt	\$0	\$1,208	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Housing Maintenance Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$4,430
Interest Earnt	\$0	\$3,021	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$179,950

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Interest Earnt	\$0	\$4,430	\$0	\$0	\$0	\$0
Transfer from Muni - Silverlake \$82940 less \$80000 + \$10513 2020-21 +80000 2022-23	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to General Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$4,629
Interest Earnt	\$0	\$3,157	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Office Equipment Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$130
Interest Earnt	\$0	\$89	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Road Agreement Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Natural Disaster Triggerpoint Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$460
Interest Earnt	\$0	\$314	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Emergency Road Repairs Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$301
Interest Earnt	\$0	\$205	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer to Superannuation Back Pay Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$1
Interest Earnt	\$0	\$1	\$0	\$0	\$0	\$0
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0
TO BE ALLOCATED						
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$51,139	\$0	\$0	\$0	\$1,517,312
INCOME						
000000 Transfer from Yalgoo Morawa Road Reserve Fund (Refer above)	\$0	\$0	\$0	\$0	(\$120,000)	\$0
000000 Transfer from General Roads Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from Superannuation Back Pay Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
000000 Transfer from Plant Reserve Fund	\$0	\$0	\$0	\$0	(\$200,000)	\$0
000000 Transfer from Yalgoo Ninghan Road Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS	\$0	\$0	\$0	\$0	(\$320,000)	\$0
Total - FUND TRANSFER	\$0	\$51,139	\$0	\$0	(\$320,000)	\$1,517,312
000000 (Surplus) / Deficit - Carried Forward	(\$3,596,954)	\$0	(\$3,596,954)	\$0	(\$3,596,954)	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - SURPLUS C/FWD	(\$3,596,954)	\$0	(\$3,596,954)	\$0	(\$3,596,954)	\$0
Total - SURPLUS	(\$3,596,954)	\$0	(\$3,596,954)	\$0	(\$3,596,954)	\$0
LONG TERM LOANS						
000000 Loan Principal Repayments -	\$0	\$0	\$0	\$0	\$0	\$0
					\$0	\$0
Sub Total - LONG TERM LOANS	\$0	\$0	\$0	\$0	\$0	\$0
Total - DEFERRED ASSETS	\$0	\$0	\$0	\$0	\$0	\$0
LIABILITY LOANS						
EXPENDITURE						
000000 Loan Principal Repayments - Housing loans ,53,	\$0	\$0	\$0	\$10,072	\$0	\$20,143
000000 Loan Principal Repayments - Housing loans 55	\$0	\$0	\$0	\$12,042	\$0	\$24,083
000000 Loan Principal Repayments - Housing loans 56	\$0	\$0	\$0	\$13,964	\$0	\$27,927
000000 Loan Principal Repayments - Community Amenities loan 54	\$0	\$0	\$0	\$4,971	\$0	\$9,941
Sub Total - LOAN REPAYMENTS	\$0	\$0	\$0	\$41,047	\$0	\$82,094
INCOME						
000000 Loan Raised - Loan No	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LOANS RAISED	\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES	\$0	\$0	\$0	\$41,047	\$0	\$82,094
000000 Depreciation Written Back	\$0	(\$151,716)	\$0	(\$674,518)	\$0	(\$809,421)
000000 Book Value of Assets Sold Written Back	\$0	\$0	\$0	(\$437,300)	\$0	(\$437,300)
000000 Accrued Salary and Wages	\$0	\$0	\$0	\$0	\$0	\$0
000000 Accrued Interest on Debentures	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000 Movement in Employee Provisions (AL & LSL)	\$0	\$115,570	\$0	\$0	\$0	\$0
000000 Net Change in Non Current	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - DEPRECIATION WRITTEN BACK	\$0	(\$36,146)	\$0	(\$1,111,818)	\$0	(\$1,246,721)
Total - DEPRECIATION	\$0	(\$36,146)	\$0	(\$1,111,818)	\$0	(\$1,246,721)
FURNITURE AND EQUIPMENT						
GOVERNANCE						
EXPENDITURE						
000000-Computer Hardware ,Systems Upgrade,and Phone Replacement	\$0	\$13,666	\$0	\$0	\$0	\$10,000
000000- New Photocopier - Fibre Admin Centre	\$0	\$0	\$0	\$0	\$0	\$0
000000- External Monitor Display	\$0	\$0	\$0	\$0	\$0	\$21,602
000000-Wireless Infrastructure LRCI	\$0	\$0	\$0	\$0	\$0	\$0
000000-Fire Proof Safe- Admin Centre	\$0	\$0	\$0	\$0	\$0	\$0
000000-Financial Software	\$0	\$0	\$0	\$0	\$0	\$0
000000-Tables and Chairs	\$0	\$0	\$0	\$5,000	\$0	\$5,000
Sub Total - CAPITAL WORKS	\$0	\$13,666	\$0	\$5,000	\$0	36,602
Total - GOVERNANCE	\$0	\$13,666	\$0	\$5,000	\$0	\$36,602
FURNITURE AND EQUIPMENT						
RECREATION AND CULTURE						
EXPENDITURE						
000000 - Furn. & Equip - Art Centre - Camera,Lockers,Bookcase	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Furn. & Equip - Art Centre	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Furn. & Equip - Day Care Centre	\$0	\$0	\$0	\$0	\$0	\$0
000000- Core Stadium - Exercise Equip ,Seating and BBQ area improvements	\$0	\$0	\$0	\$0	\$0	\$22,000
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$22,000
Total - HEALTH	\$0	\$0	\$0	\$0	\$0	\$22,000
FURNITURE AND EQUIPMENT						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
LAW ORDER AND PUBLIC SAFETY						
EXPENDITURE						
000000- CCTV Caravan Park	\$0	\$0	\$0	\$0	\$0	\$0
000000- Shire Firearm	\$0	\$0	\$0	\$0	\$0	\$0
000000- CCTV Yalgoo Townsite	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
Total -LAW ORDER AND PUBLIC SAFETY	\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE AND EQUIPMENT						
ECONOMIC SERVICES						
EXPENDITURE						
000000-Commercial Washing Machine and Dryer	\$0	\$0	\$0	\$40,000	\$0	\$40,000
000000- Theme bed Linen	\$0	\$0	\$0	\$0	\$0	\$0
000000- HCP Program Computer	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$40,000	\$0	\$40,000
Total - ECONOMIC SERVICES	\$0	\$0	\$0	\$40,000	\$0	\$40,000
Total - FURNITURE AND EQUIPMENT	\$0	\$13,666	\$0	\$45,000	\$0	\$98,602
LAND AND BUILDINGS						
GOVERNANCE						
EXPENDITURE						
000000-New Front Doors - Administration Building (incl Notice Board)	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre - Replace Office Lighting	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre - Garden Reticulation	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre - Air Conditioners	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Admin Centre Covered Carport Area	\$0	\$0	\$0	\$0	\$0	\$0
000000- Admin Centre -Records Fit Coolroom Panels to Sea Container	\$0	\$0	\$0	\$0	\$0	\$0

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23 JULY - APRIL 2023 YTD		Adopted Budget 2022-23 JULY - APRIL 2023 YTD		Adpoted Budget 2022-23	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - GOVERNANCE	\$0	\$0	\$0	\$0	\$0	\$0
LAND AND BUILDINGS						
LAW ORDER AND PUBLIC SAFETY						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - LAW ORDER AND PUBLIC SAFETY	\$0	\$0	\$0	\$0	\$0	\$0
LAND AND BUILDINGS						
HEALTH						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
LAND AND BUILDINGS						
HOUSING						
EXPENDITURE						
000000-Staff Housing - Solar Panels	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - 19b Stanley Street Security Screens	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - 19a Stanley Street Replace Floor Coverings	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - Security	\$0	\$0	\$0	\$0	\$0	\$0
000000-Staff Housing - 42 Units 3 Gibbons Street Replace Floor Coverings	\$0	\$0	\$0	\$0	\$0	\$0
000000 -House 74 Weekes Street	\$0	\$0	\$0	\$0	\$0	\$0
000000-Two Units 17 Shemrock Street	\$0	\$0	\$0	\$0	\$0	\$0

Detailed Statement

And Type Of Activities Within The Programme

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Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Sub Total - CAPITAL WORKS	\$0	\$268,271	\$0	\$350,000	\$0	\$675,220
Total - RECREATION AND CULTURE	\$0	\$268,271	\$0	\$350,000	\$0	\$675,220
LAND AND BUILDINGS						
TRANSPORT						
EXPENDITURE						
000000- Machinery Shed Depot - Concrete Floor 2 Bays	\$0	\$0	\$0	\$27,000	\$0	\$27,000
000000- Storage Shed Depot	\$0	\$0	\$0	\$16,000	\$0	\$16,000
000000-Flood Control -Fuel Station	\$0	\$0	\$0	\$0	\$0	\$0
000000- Depot -Electric Boundary Fence and Gate	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$43,000	\$0	\$43,000
Total - TRANSPORT	\$0	\$0	\$0	\$43,000	\$0	\$43,000
LAND AND BUILDINGS						
ECONOMIC SERVICES						
EXPENDITURE						
000000- BBQ's (1) Caravan Park LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0
000000-Heritage Building Renewals LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$0
000000 - Awning over BBQ Facility LRCI Grant 2022-23 - Caravan Park	\$0	\$0	\$0	\$0	\$0	\$10,000
000000-Caravan Park - Disabled Toilets Chair and Rails	\$0	\$0	\$0	\$0	\$0	\$0
000000-Caravan Park - Upgrade Water and Power Supply	\$0	\$0	\$0	\$0	\$0	\$0
000000-Caravan Park -2 Self Contained Accommodation Units	\$0	\$31,347	\$0	\$0	\$0	\$25,000
000000- Shelter and Seating Jokker Tunnel	\$0	\$0	\$0	\$0	\$0	\$0
000000- Shelter and Visitors Board at Railway Station	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$31,347	\$0	\$0	\$0	\$35,000
Total - ECONOMIC SERVICES	\$0	\$31,347	\$0	\$0	\$0	\$35,000
LAND AND BUILDINGS						
OTHER PROPERTY AND SERVICES						

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
EXPENDITURE						
000000-Solar Panel - Shire Buildings	\$0	\$0	\$0	\$60,000	\$0	\$60,000
000000-Land Acquistion SHERP	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$60,000	\$0	\$60,000
Total - OTHER PROPERTY AND SERVICES	\$0	\$0	\$0	\$60,000	\$0	\$60,000
Total - LAND AND BUILDINGS	\$0	\$629,862	\$0	\$753,000	\$0	\$1,233,220
PLANT AND EQUIPMENT						
GOVERNANCE						
EXPENDITURE						
000000- Motor Vehicle CEO	\$0	\$0	\$0	\$0	\$0	\$0
000000- Motor Vehicle CGTS	\$0	\$0	\$0	\$0	\$0	\$0
000000- Motor Vehicle - Subaru	\$0	\$0	\$0	\$0	\$0	\$0
000000- Motor Vehicle - Fortunner	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE	\$0	\$0	\$0	\$0	\$0	\$0
PLANT AND EQUIPMENT						
LAW ORDER & PUBLIC SAFETY						
EXPENDITURE						
000000- Light Tanker	\$0	\$0	\$0	\$239,000	\$0	\$239,000
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$239,000	\$0	\$239,000
Total - LAW, ORDER & PUBLIC SAFETY	\$0	\$0	\$0	\$239,000	\$0	\$239,000
PLANT AND EQUIPMENT						
COMMUNITIES AMENITIES						

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
EXPENDITURE						
000000- Community Bus	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES	\$0	\$0	\$0	\$0	\$0	\$0
PLANT AND EQUIPMENT						
RECREATION AND CULTURE						
EXPENDITURE						
000000- Kubota Utility	\$0	\$0	\$0	\$0	\$0	\$0
000000- Mower	\$0	\$0	\$0	\$35,000	\$0	\$35,000
000000- Hilux 4x2 Gardener	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Total - RECREATION AND CULTURE	\$0	\$0	\$0	\$35,000	\$0	\$35,000
PLANT AND EQUIPMENT						
TRANSPORT						
EXPENDITURE						
000000- Skidsteer	\$0	\$75,835	\$0	\$86,000	\$0	\$86,000
000000- Trailer	\$0	\$0	\$0	\$0	\$0	\$0
000000- Genset	\$0	\$11,339	\$0	\$20,000	\$0	\$20,000
000000- Grader cat 12M	\$0	\$0	\$0	\$0	\$0	\$0
000000- Multi Tyre Roller	\$0	\$176,000	\$0	\$220,000	\$0	\$220,000
000000-Slasher Attachment	\$0	\$0	\$0	\$0	\$0	\$0
000000- Debris Vacuum	\$0	\$0	\$0	\$0	\$0	\$0
000000-Traffic Light Pair	\$0	\$33,525	\$0	\$32,000	\$0	\$32,000
000000-Caterpillar Prime Mover	\$0	\$9,091	\$0	\$325,000	\$0	\$325,000
000000-Portable toilet on Trailer	\$0	\$0	\$0	\$0	\$0	\$0
000000-Backhoe	\$0	\$0	\$0	\$0	\$0	\$0
000000-Trailer - Side Tipper	\$0	\$9,091	\$0	\$240,000	\$0	\$240,000
000000-Utility	\$0	\$0	\$0	\$32,000	\$0	\$32,000
000000-Dual Cab Utility	\$0	\$0	\$0	\$40,000	\$0	\$40,000
000000-Works Foreman Ute - YA 1000	\$0	\$0	\$0	\$75,000	\$0	\$75,000

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000-Utility Works Crew	\$0	\$0	\$0	\$40,000	\$0	\$40,000
000000-Fuel Tank	\$0	\$0	\$0	\$0	\$0	\$0
000000-Deisel Air Compressor	\$0	\$0	\$0	\$0	\$0	\$0
000000-Works Forklift	\$0	\$25,338	\$0	\$50,000	\$0	\$50,000
000000-Generator Genelite 4.5 kva	\$0	\$0	\$0	\$0	\$0	\$0
000000-Communications- Satellite Phone and Vehicle Tracking	\$0	\$0	\$0	\$10,000	\$0	\$10,000
000000-Road Sweeper Attachment	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$340,219	\$0	\$1,170,000	\$0	\$1,170,000
Total - TRANSPORT	\$0	\$340,219	\$0	\$1,170,000	\$0	\$1,170,000
PLANT AND EQUIPMENT						
ECONOMIC SERVICES						
CAPITAL EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
Total - ECONOMIC SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
Total - PLANT AND EQUIPMENT	\$0	\$340,219	\$0	\$1,444,000	\$0	\$1,444,000
TOOL PURCHASES						
EXPENDITURE						
	\$0	\$0	\$0	\$0	\$0	\$0
NEW PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0
Total - TOOL PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0
INFRASTRUCTURE ASSETS - ROAD RESERVES						
ROADS TO RECOVERY GRANTS						
000000- Yalgoo/Morawa Road - Widen to 7m 7km (R2R,LRCI and OWN RESOURCES)	\$0	\$0	\$0	\$0	\$0	\$0

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
000000- Yalgoo/Nighan Road - Road Widening				\$377,293	\$0	\$377,293
RRG SPECIAL GRANT RD WORKS						
000000- Yalgoo/Morawa Road - Widen to 7m 7km	\$0	\$0	\$0	\$0	\$0	\$0
000000- Yalgoo/Nighan Road - Seal (LRCI \$446000 RRG \$300,000	\$0	\$0	\$0	\$746,000	\$0	\$746,000
MUNICIPAL/LOCAL ROADS GRANT- ROADS						
TOWN STREET CONSTRUCTION						
BRIDGES						
FOOTPATH CONSTRUCTION - MUNICIPAL						
FLOOD DAMAGE						
DRAINAGE MUNICIPAL						
OTHER						
000000 - Fixed Road and Wayfinding Signage LRCI Grant 2022-23	\$0	\$0	\$0	\$15,000	\$0	\$15,000
000000 - Jokers Tunnel Sealed Floodway and Improved Access LRCI Grant 2022-23	\$0	\$0	\$0	\$80,000	\$0	\$80,000
000000 - Sealing Outside Primary School LRCI Grant 2022-23	\$0	\$0	\$0	\$40,000	\$0	\$40,000
000000 - Sealing Paynes Find Poiner Cemetery LRCI Grant 2021-22	\$0	\$0	\$0	\$10,000	\$0	\$10,000
000000- Floodway Stabalisation and Flood Mitigation	\$0	\$0	\$0	\$0	\$0	\$100,000
000000- Gibbons Street Intersection -MRWA Highway Design	\$0	\$0	\$0	\$0	\$0	\$0
000000- Morawa Yalgoo Road Culvert, Floodway and Shoulder	\$0	\$0	\$0	\$80,000	\$0	\$80,000
000000- Yalgoo/Nighan Road - Road Widening LRCI	\$0	\$0	\$0	\$0	\$0	\$0
000000- Casurina Causeway - Widen to 2 Lanes	\$0	\$0	\$0	\$0	\$0	\$0
000000- Badga Woolshed Road - Geraldton Mount Magnet Road to Airstrip Seal 800m	\$0	\$0	\$0	\$0	\$0	\$0
000000- Tourism Projects as per Plan	\$0	\$0	\$0	\$35,000	\$0	\$35,000
000000- Sealing of Road and Parking Area -Yalgoo Lookout	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$1,383,293	\$0	\$1,483,293
Total - ROADS	\$0	\$0	\$0	\$1,383,293	\$0	\$1,483,293
Total - INFRASTRUCTURE ASSETS ROAD RESERVES	\$0	\$0	\$0	\$1,383,293	\$0	\$1,483,293
INFRASTRUCTURE ASSETS-RECREATION FACILITIES						
000000- Yalgoo/Ningham Road - Seal to width 4m						
000000- Landscape - Admin Office	\$0	\$0	\$0	\$0	\$0	\$40,000
000000- Oval Water Treatment LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0
000000- Oval Fixed Exercise Equipment LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$0
000000- Sports Complex Carpark - Kerb and Seal and Footpath to School	\$0	\$0	\$0	\$0	\$0	\$0
000000- Stadium Relocate Fence	\$0	\$0	\$0	\$0	\$0	\$47,077
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$87,077

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2022-23		Adopted Budget 2022-23		Adpoted Budget 2022-23	
	JULY - APRIL 2023 YTD		JULY - APRIL 2023 YTD			
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Total - OTHER	\$0	\$0	\$0	\$0	\$0	\$87,077
Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES	\$0	\$0	\$0	\$0	\$0	\$87,077
INFRASTRUCTURE ASSETS - OTHER						
000000- Street Lighting	\$0	\$0	\$0	\$0	\$0	\$22,000
000000- Yalgoo Rubbish Tip	\$0	\$0	\$0	\$0	\$0	\$0
000000-Dalgaraanga Crater Signage and Viewing Platform LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$0
000000- Security System Depot	\$0	\$0	\$0	\$0	\$0	\$0
000000- Paynes Find Airstrip Fence	\$0	\$0	\$0	\$0	\$0	\$0
000000- Public Toilets- Paynes Find	\$0	\$0	\$0	\$0	\$0	\$0
000000-Paynes Find Entry Statements	\$0	\$0	\$0	\$0	\$0	\$18,652
000000 - Jokers Tunnel Entry Road Sheeting	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$40,652
Total - OTHER	\$0	\$0	\$0	\$0	\$0	\$40,652
Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$0	\$0	\$0	\$0	\$40,652
Rounding Adjustment						
GRAND TOTALS	(\$7,611,056)	\$4,472,293	(\$15,077,174)	\$11,629,994	(\$15,564,351)	\$15,564,351
SURPLUS						
		(\$3,138,763)		(\$3,447,181)		\$0



**Southern Rangelands
PASTORAL ALLIANCE**

info@srpa.org.au • www.srpa.org.au

Shire President & Chief Executive Officer
Shire of Yalgoo
37 Gibbons St
(PO Box 40)
YALGOO WA 6635

Dear Greg and Ian

The Southern Rangelands Pastoral Alliance (SRPA) Inc. would like to thank Yalgoo Shire for supporting to the fastest growing and most progressive pastoral industry group in Western Australia. We now respectfully request that your shire consider providing ongoing support for the upcoming financial year.

WHO and HOW

Prior to October 2020, Southern Rangelands pastoralists were unrepresented at a broad landscape level. SRPA is now supporting the pastoral community through provision of information and training opportunities, and by providing industry viewpoints and a regional voice to government agencies and other bodies. SRPA's aim is to attract significant funding to rebuild pastoralism, support diversification and bring more prosperity to the regions. Through such opportunities SRPA can deliver benefits to pastoralists in your shire.

The SRPA Board is comprised of Southern Rangelands pastoralists, with even representation across the three Regional Biosecurity Groups (Carnarvon, Meekatharra and Goldfields Nullarbor).

CHALLENGES and SOLUTIONS

The project funds we secure are strictly for project delivery and cannot be used to pay salaries for general operations. We need to find additional funds to employ staff such as the Executive Officer and Communications Officer, who provide administrative functions for the group. Professional staff are critical to the ongoing success of the group and the capacity to offer a medium to long term contract is vital to securing the right people for the job.

Your shire's contribution to SRPA's day-to-day operations enables us to deliver maximum value for growers by targeting current needs for on-ground support for our pastoralists whilst maintaining high standards of governance and accountability.

To date we have received financial assistance from five shires within the Southern Rangelands. These contributions range from \$5,000 to \$20,000 for one year and one has committed \$20,000 per year for a five-year period. We work collaboratively with these shires, delivering mutual benefits at every opportunity and thus maximising the benefits of any project funding that we do secure. A good example of this was the very successful Roads for Rehydration Forum delivered in Mt Magnet.

PASTORAL REVITALISATION

As Pastoral Revitalisation is one of the Economic Pillars of the Blueprints for Economic Development established by each of the Development Commissions across the Southern Rangelands, we feel that the SRPA can be a vehicle to achieving this and thus provide recognition for shires who can measurably demonstrate this achievement. Any increases in

productivity and improvements in rangeland condition will provide broad benefits to all shires and towns.

ACHIEVEMENTS

To date SRPA has successfully made funding applications for four on-ground projects, one of which will run from 2022 to 2027. Our projects cover diverse aspects of the pastoral industry and include:

- Supporting improvements in livestock productivity and profitability, and improving rangeland condition
- Landscape rehydration and improved design of roads and tracks
- Automated technology to monitor natural capital (biodiversity)
- Integrating facial recognition software to drones to identify grazers (feral, domestic and non-domestic) and also predators
- Production of podcasts and videos featuring some of our pastoralists' achievements. We feel that these podcasts present the diversity of progressive, passionate and innovative pastoralists from across the Southern Rangelands. You can access these podcasts via these links:
 - <https://open.spotify.com/episode/1OmdVL0aJB6OKgtqPQ3E40?si=d5ad0b4ad5b14217>
 - <https://open.spotify.com/episode/4srVND7lotQYcBdBtG8xBT?si=b9f0c9fd978f416f>
 - <https://open.spotify.com/episode/0kHYAiQhgccEhk3HVM8INO?si=c4fc32a06f0e47b2>

We have recently submitted two exciting project applications that, if funded, will serve the broader Southern Rangelands community with new communications technology and through rehydration demonstration sites.

THE FUTURE

In the future SRPA will be a self-sufficient group with a diverse range of partners and investors supporting the great work that we do. To help us continue to grow and reach this level of independence, we request that your council consider continuing to support what is becoming a very successful grower group in a non-extraction-based industry. We look forward to ongoing mutually beneficial outcomes for both SRPA and the Shire of Yalgoo.

Yours sincerely



Jack Carmody
Chair, SRPA Inc.
0488 581 729



Margi Weir
Executive Officer, SRPA Inc.
0408 210 285

April 19, 2023



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Yalgoo

To the Councillors of the Shire of Yalgoo

Report on the audit of the annual financial report

Disclaimer of Opinion

I was engaged to audit the annual financial report of the Shire of Yalgoo (the Shire) which comprises:

- the Statement of Financial Position as at 30 June 2021, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

I do not express an opinion on the accompanying financial report of the Shire.

Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial report.

Basis for Disclaimer of Opinion

Financial report not supported with complete and accurate underlying records

I was unable to obtain sufficient appropriate audit evidence regarding the financial report as a whole, as the financial report was submitted for audit purposes without complete and accurate underlying records. I was unable to audit the financial report by alternative means. Consequently, I am unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2021 and 30 June 2020.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. However, based on the matter described in the basis for disclaimer of opinion of the auditor's report, I was not able to obtain adequate and appropriate audit evidence to provide a basis for an audit opinion on the financial report.

Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) The following material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
 - a) Changes made to the supplier, employee, debtors and fixed assets masterfiles were not independently reviewed and authorised. This increased the risk of unauthorised changes to key information, although our audit sampling did not identify any.
 - b) For seven out of 26 purchases sampled there was no purchase order raised. Additionally, for 36 out of 104 purchases sampled there was insufficient documentation to support the purchase. These practices increase the risk of fraud or favoritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.
 - c) All daily banking reconciliations sampled (being 21 instances) were not signed by either the preparer or reviewer (or both). This increases the risk of errors and omissions relating to cash remaining undetected.
 - d) From our review of the financial policy manual there were numerous instances identified where policies were out of date, required further work or did not reflect current practices. Without approved policies and procedures, this may lead to errors, fraud or non-compliance.
 - e) Management has not updated the asset management plan and long-term financial plan since 2013. As a result the Asset Renewal Funding Ratio for all years presented in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996 is not able to be supported by verifiable information or reasonable assumptions.
 - f) For 50% of credit card statements for the year (of which, half had no transactions) there was no evidence of independent review. This could result in unauthorised expenditure by the Shire.
 - g) Reconciliations for Trust accounts, investments, fixed assets, sundry debtors, sundry creditors, rates debtors and rates valuations were not maintained by the Shire for the full year. With key balance sheet accounts not being reconciled to the general ledger on a regular basis there is an increased risk that errors or imbalances will not be detected on a timely basis, which in turn could lead to misstatements in the Shire's financial reporting.
 - h) Accounting journal entries were processed with no evidence of independent review and approval by a senior staff member for 20% of the journals sampled. Additionally, adequate supporting documentation or commentary was not retained to support journal entries in 10% of the journals sampled. Accounting journals can represent significant adjustments to previously approved accounting transactions and, should therefore be independently reviewed and approved with evidence of this review being retained.

- (ii) As a result of the matters described in the Basis for Disclaimer of Opinion section of my report, I am not able to report:
- a. Whether there were not any significant adverse trends in the financial position of the Shire.
 - b. That all required information and explanations were obtained by me.
 - c. That all audit procedures were satisfactorily completed.
 - d. That the Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

My independence and quality control relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Yalgoo for the year ended 30 June 2021 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
18 April 2023

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Matters identified during the current year			
1. Fair value of Land, Building and Infrastructure Assets	✓		
2. GST and PAYG Balances		✓	
3. Risk register		✓	
4. Audit committee meetings			✓
Matters outstanding from prior year			
5. Masterfile Accuracy and Validity	✓		
6. Non-compliance with Internal Purchasing Policy	✓		
7. Daily Banking Reconciliations and Cash Handling/Receipting	✓		
8. Out of Date Council Policy Manual	✓		
9. Asset Management Plan and Long-Term Financial Plan	✓		
10. Credit Card Procedures	✓		
11. Key Balance Sheet Reconciliations	✓		
12. General Journals – Supporting Documentation	✓		
13. Payroll Exceptions	✓		
14. Sundry and Rates Debtors		✓	
15. Rates Notices		✓	
16. High annual leave accrual at year end		✓	
17. Non-compliance with Section 5.55A of the <i>Local Government Act 1995</i>		✓	
18. Non-compliance with Local Government (Financial Management) Regulations 1996		✓	

KEY TO RATINGS

The ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****1. Fair value of land, buildings and infrastructure assets****Finding**

The Shire of Yalgoo has not performed an assessment to determine whether its land, building and infrastructure assets – roads, airport and other represent fair value at the end of the reporting period. Land and buildings were last formally revalued in 2017, and infrastructure was last formally revalued in 2018.

AASB 116 'Property, plant and equipment' requires asset revaluations to be made with sufficient regularity to ensure the carrying amount does not differ materially from the fair value at the end of the reporting period. When the fair value differs materially from the carrying amount, a further revaluation is required.

Regulations 17A(4)(a) and (b) of the Local Government (Financial Management) Regulations 1996 (the Regulations) require a local government to revalue its revalued assets when it is of the opinion that the fair value is likely to be materially different from the carrying amount, and in any event, no more than 5 years from the last revaluation.

**Rating: Significant
Implication**

Without a robust assessment of fair value of the Shire's land, building and infrastructure assets, there is a risk that the fair value of these assets may not have been assessed adequately and in compliance with *AASB 13 Fair Value Measurement*, as well as Regulation 17A(4)(a) of the Regulations.

Recommendation

The Shire consider implementing as a part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of land, buildings and infrastructure assets. Where indicators exist a robust fair value assessment should be performed capturing the requirements of *AASB 13 Fair Value Measurements*. This process is to ensure that the Shire's land, buildings and infrastructure assets are recorded at fair value in compliance with *AASB 13 Fair Value Measurement* and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair value of relevant assets are likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

Management comment

The Shire conducted a land and building revaluation for 30 June 2022 and will take on board more comprehensive and documented assessment of fair value outside of insurance assessment on a yearly basis.

Responsible officer:

CEO

Completion date:

30 June 2023

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

2. GST and PAYG balances

Finding

The Shire of Yalgoo's ATO integrated account includes various amendments (some dating back to 2019), adjustments and interest charges as a result of GST and PAYG balances not being reported correctly and paid in accordance with statutory requirements at the time of lodgement of the Activity Statements. Due to lack of reconciliation procedures, amendments to the Activity Statements (post lodgement with the ATO) are being processed.

Rating: Moderate

Implication

Without reconciliation controls in place to ensure ATO liabilities are correctly recorded and paid in accordance with statutory requirements, it is likely to result in misstatement of GST and PAYG balances in the financial report in addition to the potential to incur interest charges and penalties.

Recommendation

We recommend robust GST, PAYG and BAS reconciliation procedures be implemented to ensure correct and timely lodgement of the required ATO forms and timely payment.

Management comment

Below is matters outstanding with the ATO as of 3 April 2023

The Shire will look to develop procedures and include them as part of future contracts for the provision of accounting services.

SHIRE OF YALGOO

TFN
46 048 950

ABN
74 086 787 099

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Summary

Profile
▼Accounts and payments
▼Lodgments
▼Business
▼

COVID-19

Access ATO measures and tailored support during COVID-19

View

For action?

Lodgments

Account	Description	Due date	
Activity statement 001	Jan 2023 - Mar 2023 Business activity statement	21/04/2023	Prepare >
Activity statement 001	Jul 2020 - Sep 2020 Business activity statement	21/10/2020	Overdue Prepare >
Fringe benefits tax 551	2023 Fringe benefits tax return	22/05/2023	

Responsible officer:

Deputy CEO

Completion date:

30 June 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****3. Risk register****Finding**

Although the Shire of Yalgoo has an individual risk management policy, we noted an overall Risk Management Framework or Plan has not been developed (encompassing all policies, procedures, a risk register etc.).

Rating: Moderate**Implication**

Without a comprehensive and up to date risk management framework, potential risks associated with Shire operations may not be identified and treated appropriately such as litigation/claims, fraud/misconduct, media release and environmental procedures as examples.

Recommendation

We recommend an overall Risk Management Framework be developed, encompassing all risk policies and procedures and be linked to an organisational risk register.

Management comment

The Shire regularly works with its Mutual Insurer and other entities to understand current and potential risks. Further development of policy as well as a plan and register will be actioned if resources permit.

Responsible officer:

Deputy CEO

Completion date:

31 December 2023

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

4. Audit committee meetings

Finding

We noted only one Shire of Yalgoo Audit Committee meeting was held during the year ended 30 June 2021.

Rating: Minor

Implication

If there are not regular audit committee meetings there is a risk of the necessary governance and oversight responsibilities not being met.

Recommendation

Local Government Operational Guideline 9 – Audit in Local Government outlines that it is best practice for the Audit Committee to meet on at least a quarterly basis.

Management comment

For smaller local governments this is a significant financial burden for something that could be incorporated into a standard Council meeting. This makes sense as all Shire of Yalgoo Councillors are Audit Committee Members. Council will be presented with this option separate to the audit process for a determination on meeting frequency and agenda topics.

Best Practice Guidelines may not be appropriate across the sector due to the vast differences in local government size, resourcing or community expectation.

Responsible officer:

CEO

Completion date:

Pending a Decision of Council

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****MATTERS OUTSTANDING FROM PRIOR YEAR****5. Masterfile accuracy and validity****Finding 2019**

The Shire does not currently conduct an independent review of all changes and adjustments made to masterfiles, including changes to payroll, fixed assets, revenue and expenditure. In particular there is no review for timeliness of changes made, errors, or any other unauthorised changes.

Status 2020

Changes made to the supplier, employee, debtors and fixed assets masterfiles were not independently reviewed and authorised. This increased the risk of unauthorised changes to key information, although our audit sampling did not identify any.

Status 2021

Changes made to the supplier, employee, debtors and fixed assets masterfiles were not independently reviewed and authorised. This increased the risk of unauthorised changes to key information, although our audit sampling did not identify any.

Rating: Significant (2019: Significant, 2020: Significant)**Implication**

There is an increased risk that:

- Required changes to the masterfiles are untimely;
- Erroneous changes made to masterfiles have a low chance of being detected in a timely manner; and
- Suspicious/fraudulent changes made to masterfiles have a low chance of being detected in a timely manner.

Recommendation

We recommend an independent review of all changes made to masterfiles be conducted periodically. This review should involve:

- A download of all changes (new/old/modify) made to each masterfile;
- A representative sample be tested and traced to originating/supporting documentation to assure validity and timeliness; and
- A review of suspicious master-file changes (e.g. changes to bank details, unusual variations to pay-rates and amendments to existing supplier bank account details) be performed.

Management comment

The Shire of Yalgoo changed financial software at the end of the 2021/22 Financial Year. This new software allows for audit trails to be examined and a hierarchy of user privileges has been established. Periodic Masterfile reviews have been conducted during the 2022/23 Financial Year.

The Shire will continue to develop policies and procedures for the routine checking of master files as well as the recording of independent review and authorisation.

Responsible officer:

Deputy CEO

Completion date:

30 June 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****6. Non-Compliance with Internal Purchasing Policy****Finding 2019**

As previously noted and carried forward from the 2018 Interim Management Letter, the internal purchasing policy 7.2 *Purchasing and Tenders* requires that purchases within prescribed thresholds meet certain conditions in order to comply with the *Local Government Act 1995* and accompanying regulations.

During our procurement testing, our audit sample identified instances where there was insufficient documentation to indicate that the requisite number of quotations had either been obtained or, in some cases, not attached to the payment record.

In addition to the above, the following exceptions were noted whilst conducting our procurement and payments testing:

- Purchase orders had not been raised for certain transactions.
- Where a purchase order has been raised, these were usually raised after the supplier invoice was received.
- Purchase orders were not always matched to the supplier invoice.
- Documentation was missing to support a payment made to a supplier on the 24 April 2019.
- Purchase order number 545 for an amount of \$12,133 was signed by an Officer without the sufficient authorisation limit.
- Creditor batch listings were not consistently signed as evidence of independent review.
- NAB Bank Authorisation form was not consistently signed by two authorities, and in some instances the authorization was in the form of an email or SMS, however this was not printed and attached to the form as evidence of authorization.
- Lack of segregation of duties with the same Officer both preparing the batch listing and authorizing the payment.
- There are only two cheque signatories and EFT authorities in place with no back-up available.

Status 2020

During our procurement testing, we identified the following exceptions:

- Purchase orders had not been raised for 13 out of the 26 transactions tested.
- Where a purchase order has been raised, these were usually raised after the supplier invoice was received (11 out of the 13 purchase orders tested);
- One purchase order was signed by an Officer without the sufficient authorisation limit.
- Seven instances out of the 26 transaction tested were identified where insufficient documentation to indicate that the requisite number of quotations has been obtained.
- Creditor batch listings were not consistently signed as evidence of independent review (22 out of the 26 instances tested).
- Physical NAB Bank Authorisation form was not consistently signed by two authorities prior to payment, and in some instances the authorisation was in the form of an email or SMS, however this was not printed and attached to the form as evidence of authorisation (21 out of the 26 instances tested).
- Lack of segregation of duties with the same Officer both preparing the batch listing and authorizing the payment.
- There are only two cheque signatories and EFT authorities in place with no back-up available.

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****Status 2021**

We noted during our testing that there was a significant improvement in the controls surrounding purchasing and compliance with the Council's purchasing policy, however our procurement testing still identified the following exceptions:

- Invoices were not available to be provided in 36 out of the 104 purchase transactions selected for testing;
- Purchase orders had not been raised for 7 out of the 26 transactions tested; and

Rating: Significant (2019: Significant, 2020: Significant)**Implication**

There is an increased risk of unauthorised purchases and non-compliance with the Shire's purchasing policy when purchase orders are not raised. The lack of documentation being available for audit to view also raises concerns of whether all purchases were valid and appropriately complied with the Shire's purchasing policy. These findings also indicate non-compliance with *Local Government (Functions and General) Regulations 1996* Part 4.

Recommendation

The requirement for full compliance with the Shire's purchasing policy should be communicated to all staff and be closely monitored by management.

- Purchase orders be raised for all transactions prior to the expenditure being incurred by the Shire and only by an Officer with the appropriate authorization.
- Prior to payment, the purchase order be matched to the supplier invoice to ensure that the Shire is not expending funds that are greater than what was initially agreed.
- Appropriate supporting documentation should be maintained to support all purchases made by the Shire.

Management comment

These requirements were significantly reinforced with staff after receiving the 2019/20 Audit Report in March 2021. Additional staff were hired and trained to more adequately segregate duties and better assess compliance with the purchasing policy. This recommendation will be performed yearly.

Responsible officer:

Deputy CEO

Completion date:

30 June 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****7. Daily banking reconciliations and cash handling/receipting****Finding 2019**

Section 7.3 of the Western Australian Local Government Accounting Manual Edition 3 issued by the Department Local Government in September 2012 outlines the minimum level of monitoring and control activities for key risk areas. At 4(h), the manual states *"Reconciliation of daily deposit total to receivable posting and cash sales is prepared and reviewed."*

During our daily banking testing, we identified that 13 out of the 15 daily banking reconciliations tested were either not completed, signed by the reviewer as evidence of independent review or the preparer of the reconciliation.

In addition, our daily banking testing identified the following:

- Bank statements are reviewed only on a monthly basis to ensure that all cash receipts are recorded in Ozone.
- No receipts had been generated to provide proof of the \$214.50 held in the Shire office's till on 7 May 2019 (identified whilst conducting cash counts on 7 May 2019).
- The Shire office's till is not reconciled to the \$100 float on a daily basis, rather this is only completed when the cash balance reaches ~\$1,000.
- The Shire was unable to confirm when recorded cash takings of \$980 on 11 October 2018 was banked, rather we were informed that this is currently under investigation as to what happened to the cash or whether it was receipted in error.
- The Caravan Park Manager is unable to open the safe at the Caravan Park and will keep up to \$1,000 in the till until the cash is taken to the Shire office for banking.
- Cash is held on the premises for an extended period of time as the Shire only completes banking on a fortnightly basis.

Status 2020

During our daily banking testing, we identified that all daily banking reconciliations sampled were either:

- not completed (three out of the 21 days tested)
- not signed by the reviewer as evidence of independent review (all 21 days tested) or
- not signed by the preparer of the reconciliation (18 out of the 21 days tested).

In addition, our daily banking testing identified the following:

- bank statements are reviewed only on a weekly basis to ensure that all cash receipts are recorded in Ozone
- the Shire was unable to confirm when recorded cash takings of \$27.50 on 29 November 2019 was banked and
- cash is held on the premises in the Safe for an extended period of time as the Shire only completes banking on a fortnightly basis.

Status 2021

There was a significant improvement noted during our daily banking testing, however we identified that daily banking reconciliations sampled were either:

- not signed by the reviewer as evidence of independent review (all 21 days tested) or
- not signed by the preparer of the reconciliation (11 out of the 21 days tested).

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT**

In addition, our daily banking testing identified the following:

- Bank statements are reviewed only on a weekly (sometimes monthly) basis to ensure that all cash receipts are recorded in Ozone.
- Cash is held on the premises in the Safe for an extended period of time as the Shire only completes banking on a fortnightly basis.

Rating: Significant (2019: Significant, 2020: Significant)

Implication

- Daily banking reconciliations sampled in most instances were either not completed or not signed by the preparer and/or the independent reviewer. This increases the risk of errors and omissions relating to cash remaining undetected.
- Delayed review of bank statements and the allocation of associated cash receipts within Ozone increases the risk of the Shire not accounting for funds received in a timely fashion nor does it allow the Shire to actively manage its debtors.
- Lack of timeliness of banking increases the risks of cash being misappropriated.

Recommendation

Daily banking reconciliations should be consistently prepared and adequately reviewed on a daily basis by an independent senior management staff member.

In addition, we recommend:

- Bank statements are generated, coded and checked off to ensure all cash receipts are appropriately recorded in Ozone on a daily basis and
- Cash be banked at least on a weekly basis to decrease the risk of theft.

Management comment

Banking will always be done as and when it is required due to the 200km journey to the nearest bank. As further regional banks close this issue will effect more regional local governments who handle significantly higher amounts of cash. At present during an average month it costs more money in wages and vehicle expenses to transport money than the amount of cash received by the office. The Shire will continue to promote cashless payment as a preferred option.

Bank receipting is carried out on a daily basis and reconciliations are conducted externally on a monthly basis. Further resourcing is required to implement daily reconciliations. Recommendations relating to daily receipting and reconciliations will be implemented this financial year.

Responsible officer:

Deputy CEO

Completion date:

30 June 2023

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

8. Out of date council policy manual

Finding 2019

Whilst completing our interim testing, we identified instances where the Council Policy Manual (the "Manual") does not reflect current practices and is potentially out of date:

- *Investment Policy* not located in the Manual although as stated within Council minutes dated 27 October 2017, the Council resolved to adopt the policy and the Manual would be updated accordingly.
- *Risk Management Policy* not located in the Manual.
- There is no documented Related Party Policy.
- *Policy 11.5, Superannuation* reference 9% opposed to the current 9.5%.
- *Policy 7.2, Purchasing and Tenders* does not allow for WALGA eQuotes and the tender limit reference is \$100,000 rather than the current limit of \$150,000.
- Numerous policies in the Manual state either out of date or further work required.

Furthermore, we identified that section 2.4, Creditors Payments of the Delegations Register dated 26 May 2017 has not been updated to reflect the Shire's current practices, specifically with respect to the authorities of the Finance and Administration Officer.

Furthermore, we noted that the Code of Conduct was last reviewed on 18 April 2002 and may require a review to ensure that it is up to date and relevant.

Status 2020

Whilst completing our testing, we identified instances where the Council Policy Manual (the "Manual") does not reflect current practices and is potentially out of date:

- *Investment Policy* not located in the Manual although as stated within Council minutes dated 27 October 2017, the Council resolved to adopt the policy and the Manual would be updated accordingly.
- *Risk Management Policy* not located in the Manual.
- There is no documented Related Party Policy.
- *Policy 11.5, Superannuation* reference 9% opposed to the required 9.5%.
- *Policy 7.2, Purchasing and Tenders* does not allow for WALGA eQuotes and the tender limit reference is \$100,000 rather than the current limit of \$150,000.
- Numerous policies in the Manual state either out of date or further work required.

Status 2021

Whilst completing our testing, we identified instances where the Council Policy Manual (the "Manual") does not reflect current practices and is potentially out of date:

- *Code of Conduct for Elected Members* not in place as required under the Model Code of Conduct Regulations 2021. Section 5.104 of the Act requires local governments to adopt the Model Code as their Code of Conduct within 3 months of the Regulations coming into operation (being 3 May 2021).
- *Investment Policy* not located in the Manual although as stated within Council minutes dated 28 January 2022, the Council resolved to adopt the policy and the Manual would be updated accordingly.

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT**

- There is no documented *Related Party Policy*.
- *Policy 7.2, Purchasing and Tenders* does not allow for WALGA eQuotes and the tender limit reference is \$100,000 rather than the current limit of \$250,000.
- Numerous policies in the Manual state either out of date or further work required.

Rating: Significant (2019: Significant, 2020: Significant)**Implication**

Without approved policies and procedures, staff may be unaware of Council and management's expectations regarding how they conduct themselves and perform various key transactions and activities. This can lead to errors, fraud and/or non-compliance.

Recommendation

We recommend that each policy contained in the Manual is reviewed and updated to reflect the Shire's current practices. All new policies should be added to the Manual.

In addition, we recommend that the Shire develop and implement a Related Party Policy and adopt the Model Code of Conduct for Elected Members.

Management comment

The Shire of Yalgoo consolidated Policy Manual requires updating and these policies need to be more readily accessible on the Shires Website – Many have been updated by Council but resourcing is required to include them in a consolidated document.

A new website framework was brought online in March 2023 and contract services will be engaged to update website and policy manual information and make sure it is readily labelled and easily identifiable. Some information is currently only available by search and administration can provide assistance for any requests.

In the lead up to the 2021 Ordinary Elections Administration updated the Councillor/Governance Policy Manual which included the previously adopted Code of Conduct for Elected Members (April 2021).

<https://www.yalgoo.wa.gov.au/documents/669/2021-04-ordinary-council-meeting-agenda-and-attachments>

<https://www.yalgoo.wa.gov.au/documents/681/2021-07-ordinary-council-meeting-agenda-and-attachments>

Staff and Councillors currently utilise related party guidelines from other institutions and a Shire policy will be included in the described policy manual work.

Like the described Investment Policy, Council updated the Purchasing Policy in November 2020 but it has not been adequately included in a consolidated manual.

<https://www.yalgoo.wa.gov.au/documents/658/2020-11-ordinary-council-meeting-agenda>

Responsible officer:

CEO

Completion date:

30 October 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****9. Asset management plan and long-term financial plan****Finding 2019**

As required by Regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996, the Shire is to disclose in its Annual Financial Report an “asset renewal funding ratio” and in terms of Regulation 10(3)(e) of the Local Government (Audit) Regulations 1996 the auditor is required to provide an opinion on whether or not the following financial ratios included in the Annual Financial Report are supported by verifiable information and reasonable assumptions:

- (i) The asset consumption ratio and
- (ii) The asset renewal funding ratio.

An up to date asset management plan and long-term financial plan assists the local government to comply with the requirements stated above. At the date of the interim audit, we noted the Shire did not have up to date asset management plan (dated 2013) and long-term financial plan (dated 2013) in place.

Status 2020

We noted the Shire still did not have an up to date asset management plan or long-term financial plan in place, this has resulted in the Shire calculating average values for planned capital renewals and required capital expenditure to be used for the purposes of the asset renewal funding ratio for both FY2018/2019 and FY2019/2020.

Status 2021

We noted the Shire still did not have an up to date asset management plan or long-term financial plan in place, this has resulted in the Shire calculating average values for planned capital renewals and required capital expenditure to be used for the purposes of the asset renewal funding ratio for FY2018/2019, FY2019/2020 and FY2020/2021.

In addition to the above, it was noted that the Corporate Business Plan for the Shire of Yalgoo was also out of date.

Rating: Significant (2019: Significant, 2020: Significant)**Implication**

Without an up to date asset management plan and long-term financial plan in place the asset renewal ratio is not supported by verifiable information and reasonable assumptions as required by Regulation 10(e) of the Local Government (Audit) Regulations 1996.

This may impact the strategic planning process and is likely to result in misstatement of the asset renewal funding ratio in the financial report.

Recommendation

We recommend the Shire reviews the current asset management plan and long-term financial plan to ensure that the required capital renewals, capital expenditure and replacement costs estimated is relevant and up to date to enable the calculation of the asset renewal funding ratio.

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

Management comment

This has been allocated in the current budget and an external contractor has been engaged. Asset values and renewal predictions have been highly volatile over the past two years of Covid-19 uncertainty and further uncertainty was generated by the proposed reforms of the Department of Local Government as to the necessity of some strategic plans. This recommendation is currently being actioned.

Responsible officer:

CEO

Completion date:

30 June 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****10. Credit card procedures****Finding 2019**

As previously noted and carried forward from the 2018 Interim Management Letter, as required by Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared:

- (a) The payee's name.
- (b) The amount of the payment.
- (c) The date of the payment.
- (d) Sufficient information to identify the transaction.

We noted, for both months tested (August 2018 and December 2018) credit card expenditure was not individually itemised on the List of Payments presented to Council, and instead the balance accrued and owing was listed as the payment.

In addition, our audit sample testing with respect to credit cards identified the following:

- (a) There was no credit card agreement in place with the credit card holder, being the CEO.
- (b) The monthly credit card statement was not signed by the credit card holder, nor was the credit card statement independently reviewed by the Council President.
- (c) Receipts/invoices could not be located to support expenditure incurred on the credit card for July 2018, August 2018, September 2018, October 2018 and February 2019.

Status 2020

We noted, for all 12 months during 2019/2020 credit card expenditure was not individually itemised on the List of Payments presented to Council, and instead the balance accrued and owing was listed as the payment.

In addition, our audit sample testing with respect to credit cards identified the following:

- There was no credit card agreement in place with the credit card holder, being the CEO.
- The monthly credit card statement was not signed by the credit card holder, nor was the credit card statement independently reviewed by the Council President.
- Receipts/invoices could not be located to support expenditure incurred on the credit card for July 2019, September 2019, December 2019, January 2020, February 2020, March 2020, April 2020 and June 2020, totaling \$1,346.73 of unsupported expenditure which is 6% of total expenditure via credit card.

Status 2021

We noted controls relating to credit cards improved from February 2021, however, for all 12 months during 2020/2021 credit card expenditure was not individually itemised on the List of Payments presented to Council, and instead the balance accrued and owing was listed as the payment.

In addition, our audit sample testing with respect to credit cards identified the following:

- There was no credit card agreement in place with the credit card holder, being the CEO.
- From our review of 100% of the credit card statements during the financial year, it was noted that six out of the 12 were not independently reviewed by the Council President.
- Two receipts/invoices could not be located to support expenditure incurred on the credit card in the months of March 2021 and May 2021, totaling \$37.48 of unsupported expenditure which is 0.2% of total expenditure via credit card.

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****Rating: Significant (2019: Moderate, 2020: Significant)****Implication**

- Non-compliance with Regulation 13(1) of the Local Government (Finance Management) Regulations 1996.
- Failure to maintain adequate records to support credit card transactions results in non-compliance with *Local Government Operational Guidelines – Number 11 – September 2006 ‘Use of Corporate Credit Cards’*.
- Risk that error or fraud may not been detected on a timely basis.

Recommendation

In accordance with Regulation 13(1) of the Local Government (Financial Management) Regulation 1996, we recommend individual accounts paid be itemised on the List of Payments presented to Council which includes individual transactions incurred using the Shire's credit card.

In addition, we recommend:

- A formal credit card agreement be developed which outlines the appropriate use of the credit card and is signed by the credit card holder.
- The credit card holder reviews and signs the credit card statement on a monthly basis. As the credit card holder is the CEO, it is also recommended that the Council President reviews and signs the credit card statement as evidence of independent review.
- Supporting documentation is maintained for all expenditure incurred using the Shire's credit card. In the event the receipt/invoice is lost the credit card holder should complete a lost receipt/statutory declaration.

Management comment

From October 2020 the only months not independently reviewed by the Shire President had no expenditure other than the monthly fee.

The two missing receipts totalling \$37.48 were for postage of a legal document in Perth and the purchase of fuel when a fuel card failed. These explanations have been accepted and the payments authorised. A statutory declaration will be placed on file.

As a suitable policy was not in place the CEO implemented a Credit Card Policy in October 2021. Statements are tabled or presented to Council upon request. A more robust requirement for listing the accounts will be included in the next contract for accounting services.

https://www.yalgoo.wa.gov.au/profiles/yalgoo/assets/clientdata/2021-10_ordinary_council_meeting_agenda___reports_29_october_2021.pdf

Responsible officer:

CEO

Completion date:

30 April 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****11. Key balance sheet reconciliations****Finding 2019**

Section 7.3 of the Western Australian Local Government Accounting Manual Edition 3 issued by the Department Local Government in September 2012 outlines the minimum level of monitoring and control activities for key risk areas which advises that key balance sheet accounts should be reconciled and reviewed routinely.

During our review of the month end reconciliation procedures, we noted that the following key balance sheet accounts are not being reconciled to the general ledger on a monthly basis:

- investments
- fixed assets
- sundry debtors
- sundry creditors
- rates debtors
- rates valuations.

In relation to the Sundry Debtors and Rate Debtors accounts, as at 31 March 2019, unexplained variances were identified between the general ledger and the sub-ledger.

In addition, we identified that although the:

- municipal Bank Account is reconciled on a monthly basis, this bank account is not reconciled or independently reviewed on a timely basis. Furthermore, we noted that there are long outstanding uncleared transactions recorded on the reconciliation (as previously noted and carried forward from the 2018 Final Management Letter).
- reserves Bank Account(s) is reconciled on a monthly basis, there was no evidence of independent review
- trust Bank Account is reconciled on a monthly basis, there was no evidence of independent reviews.

Furthermore, at the time of the interim audit, the Shire had not rolled over the 2017/18 balances in Ozone making it difficult to agree the audited balances for the year ended 30 June 2018 to the opening balances as at 1 July 2018.

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****Status 2020**

During our review of the month end reconciliation procedures, we noted that the following key balance sheet accounts are not being reconciled to the general ledger on a monthly basis:

- trust account
- investments
- fixed assets
- sundry debtors
- sundry creditors
- rates debtors
- rates valuations.

In addition, we identified that although the:

- Municipal Bank Account is reconciled on a monthly basis, this bank account is not reconciled or independently reviewed on a timely basis. Furthermore, we noted that there are long outstanding uncleared transactions recorded on the reconciliation.
- Reserves Bank Account(s) is reconciled on a monthly basis, there was no evidence of independent review.

Status 2021

During our review of the month end reconciliation procedures, we noted that the following key balance sheet accounts were still not being reconciled to the general ledger on a monthly basis:

- trust account
- investments
- fixed assets
- sundry debtors;
- sundry creditors;
- rates debtors
- rates valuations.

In addition, we identified that although the:

- Municipal bank account is reconciled on a monthly basis, the bank account is not reconciled or independently reviewed on a timely basis. Furthermore, we noted that there are long outstanding uncleared transactions recorded on the reconciliation; and
- Reserves bank account(s) are reconciled on a monthly basis, there was no evidence of independent review.

Furthermore the following was noted:

- The municipal bank reconciliation was out of balance by \$15,451 as at 30 June 2021, however this was rectified in July 2021.
- The trust bank account is not correctly reconciled and is out of balance by \$3,334.

Rating: Significant (2019: Moderate, 2020:Significant)

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****Implication**

By key balance sheet accounts not being reconciled to the general ledger on a regular basis there is an increased risk that errors, imbalances or fraud will not be detected on a timely basis, which in turn could lead to misstatements in the Shire's financial reporting. There is non-compliance with Regulation 5(1) of the Local Government (Financial Management) Regulations 1996.

Recommendation

We recommend that key balance sheet accounts are regularly reconciled to the general ledger on a timely basis (i.e. monthly), being within the first week after month end. This will ensure that any errors or imbalances are detected on a timely basis and the appropriate action taken accordingly. It is important that the balance sheet reconciliation is independently reviewed and signed off as evidence of independent review.

Management comment

Since October 2020 the only transactions in the Trust Account have been monthly interest. This is checked ad hoc by Management.

There have been improvements in 2022/23 regarding reconciliations of accounts such as rates, debtors creditors and valuations however more qualified staff and training is required to make these reconciliations more timely. Other reconciliations are currently performed externally and will be brought back in house when suitable staff are attracted.

Responsible officer:

Deputy CEO

Completion date:

30 September 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****12. General journals – Supporting documentation****Finding 2019**

Section 7.3 of the Western Australian Local Government Accounting Manual Edition 3 issued by the Department Local Government in September 2012 outlines the minimum level of monitoring and control activities for key risk areas. At 14(a), the manual states *“All journals are independently reviewed (including check to ensure correct account allocation) and contain sufficient support information.”*

During our general journal testing, we noted that although in most cases the general journal is printed off and signed off by both the preparer and independent reviewer, there was limited documentation attached to the general journal print-out that supporting the journal posted.

Status 2020

During our general journal testing, we noted the following exceptions:

- For all ten general journals tested, we were unable to determine who at the Shire had prepared the journal with the report only showing “YALGOOACCOUNTS”;
- For eight out of the ten general journals tested, there was no narration noted and we were required to look at the general ledger accounts the journal impacted on to determine the purpose of journal;
- For four out of the ten general journals tested, only the “General Ledger Detailed Batch Journal Listing” had been printed with no supporting documentation attached; and
- For nine out of the ten general journals tested, there was no evidence of independent review.

Status 2021

An improvement in relation to the General Journal controls was noted later in 2021, however during our general journal testing, we noted the following exceptions:

- For 7 out of the 20 general journals tested, we were unable to determine who at the Shire had prepared the journal with the report only showing “YALGOOACCOUNTS”;
- For 2 out of the 20 general journals tested, there was no narration noted nor was there any supporting documentation attached therefore we were required to look at the general ledger accounts the journal impacted on to determine the purpose of journal;
- For 4 out of the 20 general journals tested, there was no evidence of independent review.

Rating: Significant (2019: Moderate, 2020: Significant)**Implication**

In the absence of supporting documentation being attached to the general journal the process of general journal being independently reviewed is null and void and increases the risk of error and omissions not being detected in a timely manner. There is a further risk of non-compliance with Regulation 5(1) of the Local Government (Financial Management) Regulations 1996.

Recommendation

We recommend supporting documentation be attached to the general journal print-off and the general journal should be independently reviewed in conjunction with the supporting documentation. General journals should not be signed off by the independent reviewer without the supporting documentation. In addition, the general journal should be consistently signed off by both the preparer and independent reviewer.

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

Management comment

In the case of Ozone, journals were prepared by contract positions and then entered by YALGOOACCOUNTS. Access to this account is limited to the then position of finance officer/executive assistant.

The Shire is currently resourced to implement electronic record keeping. This will help to further improve the capture of documentation and authorisations both onsite and offsite.

Journal records have improved and the new financial system allows for printing that can be authorised and recorded.

Responsible officer:

Deputy CEO

Completion date:

30 June 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****13. Payroll exceptions****Finding 2019**

As previously noted and carried forward from the 2018 Interim Management Letter, during our payroll testing, we noted the Payroll Report generated from Datacom is not signed off as evidence of independent review.

In addition, we noted the following exceptions pertaining to our audit sample:

- Termination payout calculations are not independently reviewed and signed off.
- The NAB Authorization form for 30 December 2018 did not have two authorities.
- Terminated employee 1/HODGL did not have a documented employment contract supporting the hourly pay rate paid.
- We were unable to agree employee 1/MAHA's pay rate to a documented letter of offer or contract.
- For two employees the Shire's superannuation matching was higher than the agreed 5% in the pay slips tested.
- Electricity allowance calculation not in accordance with section 3 of internal policy, *11.4 Staff Housing – Subsidies*.
- Annual leave taken by employee 1/EGANR for the pay period ended 13 January 2019 was not supported by an authorised leave form.
- Payroll Comparison Report per pay period is not currently issued by Datacom for the Shire's review.

Status 2020

Our payroll testing identified that the Payroll Report generated from Datacom is still not signed off as evidence of independent review.

In addition, we noted the following exceptions pertaining to our audit sample:

- Termination payout calculations are not independently reviewed and signed off;
- The NAB Authorization physical form for 14 July 2019 and 8 March 2020 payroll payments was not physically signed by the two authorities prior to payment on NAB Online;
- For two employee the Shire's superannuation matching was higher than the agreed 5% in the pay slip tested, it is understood that this error occurred when the Shire moved across from Reckon to Ozone; and
- Electricity allowance calculation not in accordance with section 3 of internal policy, *11.4 Staff Housing – Subsidies*. We are unable to determine what the impact of the electricity allowance being calculated in accordance with the internal policy, however the total electricity allowance paid to staff for FY2019/2020 was \$5,537.

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****Status 2021**

Our payroll testing identified that the Payroll Report generated from Datacom is still not signed off as evidence of independent review.

In addition, we noted the following exceptions pertaining to our audit sample:

- Termination payout calculations are not independently reviewed and signed off;
- For two employees tested the Shire's superannuation matching was higher than the agreed 5% in the pay slip tested, it is understood that this error occurred when the Shire moved across from Reckon to Ozone;
- Termination checklists are not utilised;
- Numerous instances where documentation was not available in respect of salary sacrifice arrangements, changes from casual to full-time employment, letter of offer or contract for support of payrate; and
- The Payroll Register Summary is not signed as evidence of independent review.

Rating: Significant (2019: Moderate, 2020: Significant)

Implication

The absence of review and approval of payroll reports, termination calculations and leave taken, could result in invalid transactions and incorrect amounts being paid to employees. There is a further risk of non-compliance with Regulation 5(1) of the Local Government (Financial Management) Regulations 1996.

Recommendation

We recommend the following:

- The Payroll Report generated from Datacom be independently reviewed and evidence of this review is documented in the form of a physical sign-off.
- Termination payout calculations be independently reviewed and signed off.
- Ensure that the Shire's superannuation matching is 5% or the relevant percentage and calculated accordingly on the employee's pay slip and legal advice should be obtained with respect to recovery of superannuation overpayments from current employees and former employees.
- All documentation relating to employee payroll be retained in employee files.

Management comment

At the time it was difficult to further segregate duties due to the number of staff. Independent review was simply recorded as the seconder authorising a termination payment.

Administration identified the superannuation error, isolated to two long serving employees with superannuation matching. This money has since been recovered from their superannuation funds. A full review was carried out at the time the error was discovered and no further instances were found. Regular reviews are now performed.

Termination checklists and further termination authorisations will be implemented for departing staff and checks of all payroll documentation will be undertaken when resourcing allows.

Responsible officer:

CEO

Completion date:

30 December 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****14. Sundry and Rates Debtors****Finding 2019**

Section 7.3 of the Western Australian Local Government Accounting Manual Edition 3 issued by the Department Local Government in September 2012 outlines the minimum level of monitoring and control activities for key risk areas. At 4(k), the manual states “*Significant overdue customer accounts are investigated by management and actions taken documented.*”

Whilst reviewing the month end reconciliation procedures, we identified that as at 31 March 2019, 96.6% of the outstanding debtors balance were aged 90+ days with the majority of this balance relating to Tourism WA of \$33,000. Our enquiries at the time of our interim audit indicated a credit note should be issued for this balance due to the Shire recording this sundry invoice twice. We were further advised there were other balances on the debtor aged trial balance which a credit note is required to be issued.

In relation to rates debtors, we were advised that after the 35 days have passed for payment to be made, nothing further happens, for example there is no active following up of outstanding balances.

In addition, our sundry debtor and credit notes testing identified the following:

- No documentation was located to support the one credit note that had been issued for the financial period.
- A customer was overcharged by \$5 for the hire of the Shire bus (when compared to the Fees and Charges Schedule).
- There was no supporting documentation located to support the use of the JD Grader Hire on 11 September 2018, specifically there were no details on number of hours etc.
- A sundry debtor form does not appear to be utilised when raising an invoice in Ozone.

Status 2020

Our inquiries in relation to rate debtors identified that the Shire is still not actively following up the outstanding balances, specifically after the 35 days have passed for payment to be made, nothing further happens.

In addition, our sundry debtor testing identified the following:

- Hourly rate charged to a customer were not disclosed in the FY2019/2020 Fees and Charges Schedule for the tipper truck or septic tank.
- A customer was overcharged by \$5 for the hire of the Shire bus (when compared to the Fees and Charges Schedule).
- A sundry debtor form does not appear to be utilised when raising an invoice in Ozone.

Status 2021

While improvements were noted in relation to controls pertaining to sundry debtors for FY2020/2021, our sundry debtor testing identified that a sundry debtor form does not appear to be utilised when raising an invoice in Ozone.

Rating: Moderate (2019: Moderate, 2020 Moderate)

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

Implication

Risk of Shire being unable to provide evidence to support sundry debtor transactions.

Recommendation

Consideration to be given to the Shire utilising a sundry debtor form for all sundry debtor invoices raised in Ozone.

Management comment

The Shire will implement a policy that all sundry debtor invoices raised be accompanied by a sundry debtor form.

Responsible officer:

Finance/Corporate Services Officer

Completion date:

30 June 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****15. Rates Notices****Finding 2019**

Whilst conducting our rates testing, we identified the following exceptions:

- Interim rate notices are not issued throughout the year by the Shire when Landgate updates the property valuation and in some instances we identified that the property value had not been updated in Ozone to reflect the updated valuation.
- The Shire was unable to provide an explanation to why the rate notice issued for assessment number 600 did not calculate correctly, with the property owner only having to pay \$37.53, whilst our calculations identified that the property owner was liable to pay \$337.53.
- The Officer was unable to locate the Valuer General Report to support the GRV in the 2018/19 rate notices.

Status 2020

Whilst conducting our rates testing, we identified that the Shire had not issued final rate notices for the FY2019/2020 communicating with the rate payers that funds remained outstanding.

Status 2021

Whilst conducting our rates testing, we identified the following exceptions:

- Interim rate notices are not issued throughout the year by the Shire when Landgate updates the property valuation on a timely basis.
- The Shire had not issued final rate notices for the FY2020/2021 communicating with the rate payers that funds remained outstanding.

Rating: Moderate (2019: Moderate, 2020: Moderate)

Implication

With the Shire not issuing interim or final notices, there is risk of funds not being collected in a timely manner.

Recommendation

We recommend that interim rate notices are raised in a timely manner when Landgate updates the property valuation and that final notices are issued as a reminder that funds are outstanding.

Management comment

There is no mandated settlement process for rates when a mining tenement changes hands and companies/holders going into administration or ceasing operation are extremely difficult and costly to recover costs from. Reform is needed in this area as there are too many loopholes for transferring debt to unsuspecting individuals.

Mining tenements are the majority of the Shires rate base and frequent changes to holders, tenement deaths, revaluations are enacted as soon as possible. A backlog was created during 2022/23 due to the go live process of the Shires new financial system. The Shire maintains low outstanding rate amounts and has been extremely forgiving through Covid by freezing penalty interest and 0% rate increases. Interim and back rates are now being regularly supplied as a result of our financial system change and final notices are being sent out, however we still attempt to contact ratepayers by letter or phone to discuss their situation.

Responsible officer:

Rates Officer

Completion date:

30 June 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****16. High annual leave accrual at year end****Finding 2019**

We identified three instances where employees have annual leave accrued balances in excess of 304 hours (eight weeks) each.

In addition, we identified that annual leave taken by an outside employee during the year was not supported by an approved annual leave form.

Status 2020

Our testing identified three instances where employees have annual leave accrued balances in excess of 304 hours (eight weeks) each.

In addition, we identified that annual leave taken by three employees during the year was not supported by an approved annual leave form.

Status 2021

Our testing identified four instances where employees have annual leave accrued balances in excess of 350 hours (representing seven weeks for outside employees and nine weeks for inside employees) each.

Rating: Moderate (2019: Moderate, 2020: Moderate)**Implication**

Excessive accrued annual leave balances increases the risk of an adverse impact through excessive liabilities and may also indicate over-reliance on key individuals. It is important for staff to take regular leave for their health and wellbeing, and to develop staff to perform the tasks of others. Fraud can also be more easily concealed by staff who do not take leave.

Recommendation

The Shire should continue to manage and monitor the excessive annual leave balances to reduce the liability, risk of business interruption and potential fraud.

Management comment

The Shire of Yalgoo does have an over reliance on staff. Housing is the first hurdle in attracting qualified staff to the area and is compounded when temporary staff is required. While the Shire covers shortfalls of state government agencies in housing it is difficult to improve our own accommodation resources.

Sick days and short periods of annual leave or RDOs cannot be covered by drive in drive out staff due to distances and skill shortages. The Shire will continue to investigate ways to incentivise staff to use their accrued leave and appropriately cover their tasks during their absence.

Responsible officer:

CEO

Completion date:

Ongoing

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****17. Non-Compliance with Section 5.55A of the Local Government Act 1995****Finding 2019**

As required by Section 5.55A of the *Local Government Act 1995*, the Chief Executive Officer (the "CEO") is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government. We noted that the Shire's annual report was accepted by the local government on 31 January 2019, however the annual report was not published on the website until 18 February 2019.

Status 2020

We noted that the Shire's annual report was accepted by the local government on 31 January 2020 (Annual Electors meeting held on 28 February 2020), however the annual report was not published on the website until 28 May 2020.

Status 2021

We noted that the Shire's 30 June 2020 annual report was accepted by the local government on 13 April 2022, however the annual report has not been published on the Shire's website as at the date of this report.

Rating: Moderate (2019: Moderate, 2020: Moderate)**Implication**

Non-compliance with Section 5.55A of the *Local Government Act 1995*.

Recommendation

We recommend, in accordance with Section 5.55A of the *Local Government Act 1995*, the CEO publish the annual report on the local government's official website within 14 days after the report has been accepted.

Management comment

While the Shire may have inadvertently not placed a separate copy in the section labelled annual reports, the Agenda and Minutes of the Meeting held on the 13th April 2022 contain the full annual report. The full annual report has therefore been published on the website within the required timeframe. A notice on the website at the time directed individuals to where it could be viewed along with a response to the Minister on audit findings.

<https://www.yalgoo.wa.gov.au/documents/738/2022-04-special-council-meeting-minutes-and-attachments>

Responsible officer:

CEO

Completion date:

6 April 2023

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****18. Non-compliance with Local Government (Financial Management) Regulations 1996****Finding 2019**

As required by:

- Regulation 51(2) of the Local Government (Financial Management) Regulations 1996 ("Regulations"), a copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report. We noted at the time of the interim audit, the Shire was unable to provide evidence that the annual financial report had been sent to the Departmental CEO resulting in the annual financial report being submitted to the Departmental CEO on 8 May 2019.
- Regulation 56(4) of the Regulations, the following information is to accompany or be included in the rate notice:
 - a) a brief statement of the objects and reasons for:
 - i) any differential rates imposed by the local government under section 6.33; and
 - ii) any differential minimum payments imposed by the local government under section 6.35(6)(c);

We noted that the Shire's rate notices and accompanying information for the year ended 30 June 2019 did not include such brief statements.

Status 2020

As required by:

- Regulation 51(2) of the Regulations, a copy of the annual financial report of a local government was not submitted to the Departmental CEO within 30 days of receipt by the local government's CEO of the auditor's report on that financial report. The signed audit report contained within the 2018/2019 annual financial report was dated 31 January 2020 and the annual financial report was not submitted to the Departmental CEO until 25 March 2020.
- Regulation 18 of the Regulations, states a Local Government is not required to give local public notice of a proposed change of use of money in a reserve account –
 - a) Where the money is to be used to meet expenditure authorised by the mayor or president under section 6.8(1)(c); or
 - b) Where the total amount to be used does not exceed \$5,000 in a financial year.

Status 2021

As required by:

- Regulation 51(2) of the Regulations, a copy of the annual financial report of a local government was not submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report. The signed audit report contained within the 2019/2020 annual financial report was dated 3 March 2022 and the annual financial report was not submitted to the Departmental CEO until 14 April 2022.

Rating: Moderate (2019: Significant, 2020: Significant)

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

Implication

- Non-compliance with Regulation 51(2) of the Regulations

Recommendation

We recommend, in accordance with Regulation 51(2) of the Regulations, a copy of the annual financial report of a local government is submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

Management comment

This process could quite easily be carried out by the OAG at the same time that the auditors report and Annual Financial Report is released to the local government and Minister for Local Government. The Shire is able to confirm through correspondence that all documents required by the Department during the 2019/20 audit process were sent no later than the 14/4/2022.

As the Department of Local Government is altering the Smart Hub submission portal the Shire is unable to confirm an earlier submission date. Future copies will be provided to the Departmental CEO within the required timeframe.

Responsible officer:

CEO

Completion date:

6 April 2023

SHIRE OF YALGOO
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:
37 Gibbons Street
Yalgoo WA 6635

**SHIRE OF YALGOO
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Yalgoo for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Yalgoo at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

18th

day of

April

2023



Chief Executive Officer

Ian Holland

Name of Chief Executive Officer



AMD

SHIRE OF YALGOO
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	21(a)	2,594,364	2,654,309	2,005,268
Operating grants, subsidies and contributions	2(a)	3,004,469	1,581,071	3,054,217
Fees and charges	2(a)	250,089	164,960	218,659
Interest earnings	2(a)	8,047	19,000	40,539
Other revenue	2(a)	50,265	7,000	1,185,074
		5,907,234	4,426,340	6,503,757
Expenses				
Employee costs		(1,588,079)	(2,047,002)	(1,929,645)
Materials and contracts		(1,893,209)	(1,749,824)	(2,781,850)
Utility charges		(66,910)	(124,250)	(43,176)
Depreciation on non-current assets	9(b)	(1,412,817)	(1,249,287)	(1,333,936)
Interest expenses	2(b)	(15,463)	(15,707)	(19,958)
Insurance expenses		(250,731)	(208,323)	(216,303)
Other expenditure		(70,987)	(589,579)	(145,308)
		(5,298,196)	(5,983,972)	(6,470,176)
		609,038	(1,557,632)	33,581
Non-operating grants, subsidies and contributions	2(a)	664,348	1,294,110	659,346
Profit on asset disposals	9(a)	16,197	48,500	17,992
(Loss) on asset disposals	9(a)	(4,017)	(33,043)	(28,397)
Fair value adjustments to financial assets at fair value through profit or loss		646	0	288
		677,174	1,309,567	649,229
Net result for the period		1,286,212	(248,065)	682,810
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,286,212	(248,065)	682,810

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



SHIRE OF YALGOO
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
General purpose funding	2(a)	5,068,001	3,821,531	4,424,118
Law, order, public safety		47,455	24,200	39,366
Health		18,828	15,875	19,951
Housing		14,850	17,500	23,780
Community amenities		18,588	14,250	14,115
Recreation and culture		16,111	4,700	5,362
Transport		315,688	243,224	1,426,937
Economic services		350,157	246,810	492,953
Other property and services		57,556	38,250	57,175
		5,907,234	4,426,340	6,503,757
Expenses				
Governance	2(b)	(379,719)	(487,317)	(338,903)
General purpose funding		(197,644)	(188,980)	(191,359)
Law, order, public safety		(166,083)	(180,371)	(161,025)
Health		(113,030)	(173,408)	(113,648)
Education and welfare		(6,921)	(22,749)	(6,048)
Housing		(340,652)	(276,383)	(277,474)
Community amenities		(199,426)	(258,113)	(219,037)
Recreation and culture		(923,422)	(914,227)	(877,706)
Transport		(2,098,878)	(2,386,613)	(3,326,795)
Economic services		(847,017)	(1,066,833)	(918,318)
Other property and services		(9,941)	(13,271)	(19,905)
		(5,282,733)	(5,968,265)	(6,450,218)
Finance Costs				
Housing	2(b)	(13,379)	(13,445)	(17,343)
Community amenities		(2,084)	(2,262)	(2,615)
		(15,463)	(15,707)	(19,958)
		609,038	(1,557,632)	33,581
Non-operating grants, subsidies and contributions	2(a)	664,348	1,294,110	659,346
Profit on disposal of assets	9(a)	16,197	48,500	17,992
(Loss) on disposal of assets	9(a)	(4,017)	(33,043)	(28,397)
Fair value adjustments to financial assets at fair value through profit or loss		646	0	288
		677,174	1,309,567	649,229
Net result for the period		1,286,212	(248,065)	682,810
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,286,212	(248,065)	682,810

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



SHIRE OF YALGOO
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,999,589	3,217,062
Trade and other receivables	6	804,249	1,978,883
Other financial assets	5(a)	2,102,916	0
TOTAL CURRENT ASSETS		5,906,754	5,195,945
NON-CURRENT ASSETS			
Other financial assets	5(b)	18,451	17,805
Property, plant and equipment	7	11,189,023	11,128,236
Infrastructure	8	74,910,898	74,401,546
TOTAL NON-CURRENT ASSETS		86,118,372	85,547,587
TOTAL ASSETS		92,025,126	90,743,532
CURRENT LIABILITIES			
Trade and other payables	11	697,080	542,563
Other liabilities	12	61,308	98,857
Borrowings	13(a)	105,420	100,652
Employee related provisions	14	172,207	192,052
TOTAL CURRENT LIABILITIES		1,036,015	934,124
NON-CURRENT LIABILITIES			
Borrowings	13(a)	128,910	234,330
Employee related provisions	14	55,164	56,253
TOTAL NON-CURRENT LIABILITIES		184,074	290,583
TOTAL LIABILITIES		1,220,089	1,224,707
NET ASSETS		90,805,037	89,518,825
EQUITY			
Retained surplus		33,489,090	32,669,747
Reserves - cash backed	4	2,102,916	1,636,047
Revaluation surplus	10	55,213,031	55,213,031
TOTAL EQUITY		90,805,037	89,518,825

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



SHIRE OF YALGOO
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		31,881,489	1,741,495	55,213,031	88,836,015
Comprehensive income					
Net result for the period		682,810	0	0	682,810
Total comprehensive income		682,810	0	0	682,810
Transfers from reserves	4	128,720	(128,720)	0	0
Transfers to reserves	4	(23,272)	23,272	0	0
Balance as at 30 June 2020		32,669,747	1,636,047	55,213,031	89,518,825
Comprehensive income					
Net result for the period		1,286,212	0	0	1,286,212
Total comprehensive income		1,286,212	0	0	1,286,212
Transfers to reserves	4	(466,869)	466,869	0	0
Balance as at 30 June 2021		33,489,090	2,102,916	55,213,031	90,805,037

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

SHIRE OF YALGOO
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,414,245	2,654,309	1,944,411
Operating grants, subsidies and contributions		3,205,521	3,357,960	1,440,918
Fees and charges		249,530	164,960	218,659
Interest received		8,047	19,000	40,539
Goods and services tax received		382,055	0	(120,333)
Other revenue		1,158,228	7,000	1,185,074
		7,417,626	6,203,229	4,709,268
Payments				
Employee costs		(1,643,096)	(2,047,002)	(1,880,941)
Materials and contracts		(1,709,107)	(2,573,928)	(2,766,068)
Utility charges		(66,910)	(124,250)	(43,176)
Interest expenses		(15,463)	(15,707)	(19,958)
Insurance paid		(250,731)	(208,323)	(216,303)
Goods and services tax paid		(368,809)	0	0
Other expenditure		(70,987)	(589,580)	(145,308)
		(4,125,103)	(5,558,790)	(5,071,754)
Net cash provided by (used in) operating activities	15	3,292,523	644,439	(362,486)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	7(a)	(1,057,883)	(2,590,057)	(717,735)
Payments for construction of infrastructure	8(a)	(1,116,893)	(1,142,021)	(742,652)
Non-operating grants, subsidies and contributions	2(a)	664,348	1,294,110	659,346
Proceeds from sale of property, plant & equipment	9(a)	204,000	242,500	154,033
Net cash provided by (used in) investment activities		(1,306,428)	(2,195,468)	(647,008)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	13(b)	(100,652)	(100,652)	(121,256)
Net cash provided by (used in) financing activities		(100,652)	(100,652)	(121,256)
Net increase (decrease) in cash held		1,885,443	(1,651,681)	(1,130,750)
Cash at beginning of year		3,217,062	3,797,857	4,347,812
Cash and cash equivalents at the end of the year	15	5,102,505	2,146,176	3,217,062

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

SHIRE OF YALGOO
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	22 (b)	2,929,897	3,075,961	2,265,680
		2,929,897	3,075,961	2,265,680
Revenue from operating activities (excluding rates)				
Governance		0	0	355
General purpose funding		2,473,637	1,167,222	2,390,717
Law, order, public safety		47,455	24,200	39,366
Health		18,828	15,875	20,894
Housing		14,850	17,500	23,780
Community amenities		18,588	15,250	14,115
Recreation and culture		16,111	4,700	6,725
Transport		331,885	243,224	1,436,447
Economic services		350,157	246,810	492,953
Other property and services		58,202	85,750	63,284
		3,329,713	1,820,531	4,488,636
Expenditure from operating activities				
Governance		(379,719)	(487,317)	(338,903)
General purpose funding		(197,644)	(188,980)	(191,359)
Law, order, public safety		(166,083)	(180,371)	(161,025)
Health		(113,030)	(173,408)	(113,648)
Education and welfare		(6,921)	(22,749)	(6,048)
Housing		(354,031)	(289,828)	(294,817)
Community amenities		(201,510)	(260,375)	(221,652)
Recreation and culture		(923,422)	(914,227)	(877,706)
Transport		(2,102,895)	(2,419,656)	(3,355,192)
Economic services		(847,017)	(1,066,833)	(918,318)
Other property and services		(9,941)	(13,271)	(19,905)
		(5,302,213)	(6,017,015)	(6,498,573)
Non-cash amounts excluded from operating activities	22(a)	1,384,822	1,233,830	1,303,569
Amount attributable to operating activities		2,342,219	113,307	1,559,312
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	664,348	1,294,110	659,346
Proceeds from disposal of assets	9(a)	204,000	242,500	154,033
Purchase of property, plant and equipment	7(a)	(1,057,883)	(2,590,057)	(717,735)
Purchase and construction of infrastructure	8(a)	(1,116,893)	(1,142,021)	(742,652)
Amount attributable to investing activities		(1,306,428)	(2,195,468)	(647,008)
FINANCING ACTIVITIES				
Repayment of borrowings	13(b)	(100,652)	(100,652)	(121,256)
Transfers to reserves (restricted assets)	4	(466,869)	(471,496)	(23,272)
Transfers from reserves (restricted assets)	4	0	0	128,720
Amount attributable to financing activities		(567,521)	(572,148)	(15,808)
Surplus/(deficit) before imposition of general rates		468,270	(2,654,309)	896,496
Total amount raised from general rates	21(a)	2,594,364	2,654,309	2,033,401
Surplus/(deficit) after imposition of general rates	22(b)	3,062,634	0	2,929,897

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

SHIRE OF YALGOO
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies appears at Note 26 to these financial statements.

INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The impact of adoption of these standards is described at Note 25.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- Employee expenses
- Land held for resale
- Other financial assets
- Property, Plant and Equipment
- Infrastructure
- Intangible assets
- Right-of-use assets
- Lease liabilities
- Borrowing liabilities
- Provisions

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
General purpose funding	2,464,847	1,148,122	2,378,181
Law, order, public safety	43,365	20,000	34,946
Health	17,187	15,725	0
Housing	0	0	316,340
Community amenities	0	0	324,750
Recreation and culture	7,000	0	0
Transport	315,688	243,224	0
Economic services	156,382	119,000	0
Other property and services	0	35,000	0
	3,004,469	1,581,071	3,054,217
Non-operating grants, subsidies and contributions			
General purpose funding	207,055	414,110	0
Recreation and culture	0	0	78,700
Transport	457,293	300,000	580,646
Economic services	0	580,000	0
	664,348	1,294,110	659,346
Total grants, subsidies and contributions	3,668,817	2,875,181	3,713,563
Fees and charges			
Governance	0	100	130
General purpose funding	184	0	0
Law, order, public safety	89	200	165
Health	1,641	150	1,127
Housing	14,850	17,500	23,780
Community amenities	18,588	14,250	14,115
Recreation and culture	9,111	4,700	5,362
Economic services	193,774	127,810	168,203
Other property and services	11,852	250	5,777
	250,089	164,960	218,659

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers
for recognisable non-financial assets

Revenue from contracts with customers and transfers
to enable the acquisition or construction of recognisable
non-financial assets to be controlled by the Shire
was recognised during the year for the following nature
or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions	3,004,469	1,581,071	3,054,217
Fees and charges	250,089	164,960	216,995
Other revenue	50,263	7,000	21,711
Non-operating grants, subsidies and contributions	664,348	1,294,110	659,346
	3,969,169	3,047,141	3,952,269

Revenue from contracts with customers and transfers
to enable the acquisition or construction of recognisable
non-financial assets to be controlled by the Shire
is comprised of:

Revenue from contracts with customers included as a contract liability at
the start of the period

	98,857	0	0
Revenue from contracts with customers recognised during the year	3,205,964	1,753,031	3,292,923
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	664,348	1,294,110	659,346
	3,969,169	3,047,141	3,952,269

Information about receivables, contract assets and contract
liabilities from contracts with customers along with
financial assets and associated liabilities arising from transfers
to enable the acquisition or construction of recognisable
non financial assets is:

Trade and other receivables from contracts with customers	347,653	599,996
Contract liabilities from contracts with customers	(61,308)	(98,857)

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.
Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which
revenue is recognised over time as the performance obligations are met.
Information is not provided about remaining performance obligations for contracts with customers that had an original
expected duration of one year or less.
Consideration from contracts with customers is included in the transaction price.
Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied
as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations
are expected to be met over the next 12 months.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates

Statutory permits and licences

Other revenue

Reimbursements and recoveries

Other

Interest earnings

Interest on reserve funds

Rates instalment and penalty interest (refer Note 20(c))

Other interest earnings

	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	2,594,364	2,654,309	2,005,268
Statutory permits and licences	5,165	0	1,664
	2,599,529	2,654,309	2,006,932
Other revenue			
Reimbursements and recoveries	41,591	0	1,163,363
Other	8,674	7,000	21,711
	50,265	7,000	1,185,074
Interest earnings			
Interest on reserve funds	7,827	16,000	28,158
Rates instalment and penalty interest (refer Note 20(c))	13	0	10,024
Other interest earnings	207	3,000	2,357
	8,047	19,000	40,539

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
Auditors remuneration				
-Audit of the Annual Financial Report		37,000	38,000	37,000
-Audit of the Roads to Recovery Grant Acquittal		2,150	0	0
		39,150	38,000	37,000
Interest expenses (finance costs)				
Borrowings	13(b)	15,463	15,707	19,958
		15,463	15,707	19,958
Other expenditure				
Impairment loss on trade and other receivables		0	0	0
Impairment loss on trade and other receivables from contracts with customers		41,424	0	0
Sundry expenses		29,563	589,579	145,308
		70,987	589,579	145,308

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/Registrations/Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF YALGOO
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FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

	NOTE	2021 \$	2020 \$
Cash at bank and on hand		2,999,589	3,217,062
Total cash and cash equivalents		2,999,589	3,217,062
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		184,833	1,858,429
		184,833	1,858,429
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash backed	4	0	1,636,047
Contract liabilities from contracts with customers	12	61,308	98,857
Unspent loans	13(c)	123,525	123,525
Total restricted assets		184,833	1,858,429

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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4. RESERVES - CASH BACKED

	2021 Actual	2021 Actual	2021 Actual	2021 Actual	2021 Budget	2021 Budget	2021 Budget	2020 Actual	2020 Actual	2020 Actual	2020 Actual
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Balance	Balance	Balance	Closing Balance
(a) Reserves cash backed - Leave Reserve	\$ 49,270	\$ 385	\$ 0	\$ 49,655	\$ 49,270	\$ 482	\$ 0	\$ 49,752	\$ 48,620	\$ 650	\$ 49,270
(b) Reserves cash backed - Plant	60,972	477	0	61,449	60,972	596	0	61,568	60,168	804	60,972
(c) Reserves cash backed - Building	162,254	1,268	0	163,522	162,254	1,588	0	163,842	160,114	2,140	162,254
(d) Reserves cash backed - Yalgoo-Ninghan Road	532,233	321,741	0	853,974	532,233	322,785	0	855,018	525,216	7,017	532,233
(e) Reserves cash backed - Sports Complex	95,789	749	0	96,538	95,789	937	0	96,726	94,526	1,263	95,789
(f) Reserves cash backed - Housing Maintenance	123,247	963	0	124,210	123,246	1,205	0	124,451	121,621	1,626	123,247
(g) Reserves cash backed - General Road	493	129,307	0	129,800	493	128,725	0	129,218	127,509	1,704	493
(h) Reserves cash backed - Community Amenities Maintenance	271,589	2,123	0	273,712	271,589	2,656	0	274,245	268,005	3,584	271,589
(i) Reserves cash backed - HCP	141,759	1,108	0	142,867	141,758	1,386	0	143,144	139,889	1,870	141,759
(j) Reserves cash backed - Yalgoo-Morawa Road	173,607	8,553	0	182,160	173,607	10,894	0	184,501	171,318	2,289	173,607
(k) Reserves cash backed - Superannuation Back-Pay	24	0	0	24	24	0	0	24	24	0	24
(l) Reserves cash backed - Office Equipment	3,623	27	0	3,650	3,624	35	0	3,659	3,575	48	3,623
(m) Reserves cash backed - Natural Disaster Trigger Point	12,807	100	0	12,907	12,808	125	0	12,933	12,638	169	12,807
(n) Reserves cash backed - Emergency Road Repairs	8,380	68	0	8,448	8,381	82	0	8,463	8,272	108	8,380
	1,636,047	466,869	0	2,102,916	1,636,048	471,496	0	2,107,544	1,741,495	23,272	1,636,047

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave Reserve	ongoing	Purpose - To be used to fund annual and long service leave requirements.
(b) Reserves cash backed - Plant	ongoing	Purpose - To be used for the purchase of major plant.
(c) Reserves cash backed - Building	ongoing	Purpose - To be used for the replacement of council properties including housing and other properties.
(d) Reserves cash backed - Yalgoo-Ninghan Road	ongoing	Purpose - To be used to maintain the sealed Yalgoo Ninghan Road.
(e) Reserves cash backed - Sports Complex	ongoing	Purpose - For the development of new recreational facilities.
(f) Reserves cash backed - Housing Maintenance	ongoing	Purpose - For the maintenance of staff and other housing owned by the Shire.
(g) Reserves cash backed - General Road	ongoing	Purpose - For the maintenance of grids etc on roads in the Shire.
(h) Reserves cash backed - Community Amenities Maintenance	ongoing	Purpose - For the maintenance of community amenities.
(i) Reserves cash backed - HCP	ongoing	Purpose - For future community projects operating expenditure.
(j) Reserves cash backed - Yalgoo-Morawa Road	ongoing	Purpose - To be used to maintain the sealed Yalgoo Morawa Road.
(k) Reserves cash backed - Superannuation Back-Pay	ongoing	Purpose - For the purpose of paying any superannuation and back pay costs.
(l) Reserves cash backed - Office Equipment	ongoing	Purpose - For the purpose of purchase of new office equipment and the maintenance of existing equipment.
(m) Reserves cash backed - Natural Disaster Trigger Point	ongoing	Purpose - To be used to fund the Shire mandatory contribution when the Shire receives funding for reparation after natural disaster events.
(n) Reserves cash backed - Emergency Road Repairs	ongoing	Purpose - To be used to fund emergency repairs to roads that are damaged by unfunded events (storm damages, vehicular, etc).

SHIRE OF YALGOO
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5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

2021	2020
\$	\$
2,102,916	0
2,102,916	0

Other financial assets at amortised cost

Term deposits

2,102,916	0
2,102,916	0

(b) Non-current assets

Financial assets at fair value through profit and loss

18,451	17,805
18,451	17,805

Financial assets at fair value through profit and loss

Units in Local Government House Trust

18,451	17,805
18,451	17,805

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

6. TRADE AND OTHER RECEIVABLES

Current	
Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	
Other receivables - flood damage grant	
Other receivables - motor vehicle licences	
Accrued Income	
Other receivables - ATO FBT refund and fuel credits	

2021	2020
\$	\$
368,379	183,762
347,653	599,996
107,087	120,333
(41,424)	(41,983)
2,634	1,110,597
0	632
0	5,546
19,920	0
804,249	1,978,883

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	332,085	1,548,379	7,485,407	9,365,871	35,644	1,914,027	11,315,542
Additions	0	7,482	96,342	103,824	0	613,910	717,734
(Disposals)	0	0	0	0	0	(164,438)	(164,438)
Depreciation (expense)	0	(46,974)	(222,684)	(269,658)	(8,069)	(462,875)	(740,602)
Balance at 30 June 2020	332,085	1,508,887	7,359,065	9,200,037	27,575	1,900,624	11,128,236
Comprises:							
Gross balance amount at 30 June 2020	332,085	1,648,758	7,996,330	9,977,173	54,147	3,252,970	13,284,290
Accumulated depreciation at 30 June 2020	0	(139,871)	(637,265)	(777,136)	(26,572)	(1,352,346)	(2,156,054)
Balance at 30 June 2020	332,085	1,508,887	7,359,065	9,200,037	27,575	1,900,624	11,128,236
Additions	0	0	229,084	229,084	0	828,799	1,057,883
(Disposals)	0	0	0	0	0	(191,820)	(191,820)
Depreciation (expense)	0	(47,197)	(225,595)	(272,792)	(8,070)	(524,414)	(805,276)
Balance at 30 June 2021	332,085	1,461,690	7,362,554	9,156,329	19,505	2,013,189	11,189,023
Comprises:							
Gross balance amount at 30 June 2021	332,085	1,648,758	8,225,414	10,206,257	54,146	3,740,046	14,000,449
Accumulated depreciation at 30 June 2021	0	(187,068)	(862,860)	(1,049,928)	(34,641)	(1,726,857)	(2,811,426)
Balance at 30 June 2021	332,085	1,461,690	7,362,554	9,156,329	19,505	2,013,189	11,189,023

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of last Valuation	Inputs Used
(i) Fair Value						
	Land and buildings					
	Land	Level 2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2017	Price per hectare/market borrowing rates
	Buildings - non-specialised	Level 2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2017	Price per hectare/market borrowing rates
	Buildings - specialised	Level 3	Improvements valued using cost approach using depreciated replacement cost	Independent registered valuer	June 2017	Improvements to land using construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
(ii) Cost						
	Furniture and equipment	Level 3	Cost	Cost		Purchase Cost
	Plant and equipment	Level 3	Cost	Cost		Purchase Cost

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF YALGOO
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FOR THE YEAR ENDED 30 JUNE 2021

8. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Other infrastructure - Airport	Other infrastructure	Total infrastructure
	\$	\$	\$	\$
Balance at 1 July 2019	69,426,290	1,442,343	3,383,595	74,252,228
Additions	679,870	0	62,782	742,652
Depreciation (expense)	(426,111)	(40,789)	(126,434)	(593,334)
Balance at 30 June 2020	69,680,049	1,401,554	3,319,943	74,401,546
Comprises:				
Gross balance at 30 June 2020	80,173,722	2,039,468	3,561,642	85,774,832
Accumulated depreciation at 30 June 2020	(10,493,673)	(637,914)	(241,699)	(11,373,286)
Balance at 30 June 2020	69,680,049	1,401,554	3,319,943	74,401,546
Additions	1,032,932	0	83,961	1,116,893
Depreciation (expense)	(437,809)	(40,790)	(128,942)	(607,541)
Balance at 30 June 2021	70,275,172	1,360,764	3,274,962	74,910,898
Comprises:				
Gross balance at 30 June 2021	81,206,654	2,039,468	3,645,603	86,891,725
Accumulated depreciation at 30 June 2021	(10,931,482)	(678,704)	(370,641)	(11,980,827)
Balance at 30 June 2021	70,275,172	1,360,764	3,274,962	74,910,898

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
	Other infrastructure - Airport	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
	Other infrastructure	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2018	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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9. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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9. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment	191,820	204,000	16,197	(4,017)	227,043	242,500	48,500	(33,043)	164,438	154,033	17,992	(28,397)
	191,820	204,000	16,197	(4,017)	227,043	242,500	48,500	(33,043)	164,438	154,033	17,992	(28,397)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
Plant and Equipment				
Transport				
Side Tipper Trailer	16,439	32,636	16,197	0
Grader	117,197	115,000	0	(2,197)
Motor Vehicle - Works Foreman	58,184	56,364	0	(1,820)
	191,820	204,000	16,197	(4,017)
	191,820	204,000	16,197	(4,017)

SHIRE OF YALGOO
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9. FIXED ASSETS

(b) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	47,197	0	46,974
Buildings - specialised	225,595	262,351	222,684
Furniture and equipment	8,070	9,994	8,069
Plant and equipment	524,414	612,152	462,875
Infrastructure - roads	437,809	362,294	426,111
Other infrastructure - Airport	40,790	0	40,789
Other infrastructure	128,942	2,496	126,434
	1,412,817	1,249,287	1,333,936

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	35 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 10 years
Sealed roads and streets	
construction/road base	41 years
Clearing and earthworks	not depreciated
Seal	
- bituminous seals	20 to 30 years
Gravel roads	
Construction/road base	23 years
Gravel sheet	23 years
Formed roads (unsealed)	
Clearing and earthworks	not depreciated
Construction/road base	14 years
Footpaths - slab	not depreciated
Airport infrastructure	40 to 50 years
Other infrastructure	6 to 67 years

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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10. REVALUATION SURPLUS

	2021 Opening Balance	2021 Closing Balance	2020 Opening Balance	2020 Closing Balance
Revaluation surplus - Land - freehold land	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000
Revaluation surplus - Buildings - specialised	1,901,848	1,901,848	1,901,848	1,901,848
Revaluation surplus - Furniture and equipment	25,665	25,665	25,665	25,665
Revaluation surplus - Plant and equipment	1,561,098	1,561,098	1,561,098	1,561,098
Revaluation surplus - Infrastructure - roads	49,372,768	49,372,768	49,372,768	49,372,768
Revaluation surplus - Other infrastructure - Airport	1,335,784	1,335,784	1,335,784	1,335,784
Revaluation surplus - Other infrastructure	953,868	953,868	953,868	953,868
	55,213,031	55,213,031	55,213,031	55,213,031

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
ATO liabilities	
Bonds and deposits held	
Other sundry liabilities	
Accrued interest on long term borrowings	
Superannuation contributions	

2021	2020
\$	\$
496,766	319,789
29,541	25,043
16,394	87,882
104,157	66,752
15,930	14,786
2,219	3,992
790	1,034
31,283	23,285
697,080	542,563

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

12. OTHER LIABILITIES

Current
Contract liabilities

2021	2020
\$	\$
61,308	98,857
61,308	98,857
61,308	98,857

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

13. INFORMATION ON BORROWINGS

	2021	2020
Current	\$ 105,420	\$ 100,652
Non-current	129,510	234,330
	<u>234,930</u>	<u>334,982</u>

(b) Repayments - Borrowings

[illegible]

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

Particulars	Date Borrowed	Unspent Balance 1 July 2020	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2021
Loan 56 - Purchase of staff housing	31-Dec-14	\$ 123,525	\$ 0	\$ 0	\$ 123,525
* WA Treasury Corporation		123,525	0	0	123,525

	2021	2020
Credit Standby Arrangements		
Bank overdraft limit	50,000	50,000
Bank overdraft at balance date		0
Credit card limit	15,000	15,000
Credit card balance at balance date	(75)	(3,992)
Total amount of credit unused	64,925	61,008

Loan facilities		
Loan facilities - current	105,420	100,652
Loan facilities - non-current	128,910	234,330
Total facilities in use at balance date	234,330	334,982

Unused loan facilities at balance date	NIL	NIL
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SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

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 until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 23.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

14. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2020

Current provisions

Non-current provisions

Additional provision

Amounts used

Balance at 30 June 2021

Comprises

Current

Non-current

Provision for Annual Leave	Provision for Long Service Leave	Total
\$	\$	\$
159,172	32,880	192,052
0	56,253	56,253
159,172	89,133	248,305
0	12,761	12,761
(33,695)	0	(33,695)
125,477	101,894	227,371
125,477	46,730	172,207
0	55,164	55,164
125,477	101,894	227,371

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

2021	2020
\$	\$
82,099	66,265
145,272	182,040
227,371	248,305

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

15. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cash and cash equivalents	2,999,589	2,146,176	3,217,062
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	1,286,212	(248,065)	682,810
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(646)	0	(288)
Depreciation on non-current assets	1,412,817	1,249,287	1,333,936
(Profit)/loss on sale of asset	(12,180)	(15,457)	10,405
Changes in assets and liabilities:			
(Increase)/decrease in receivables	1,174,634	1,776,888	(1,632,400)
(Increase)/decrease in contract assets	(37,549)	0	(169,338)
Increase/(decrease) in payables	154,517	(824,104)	60,594
Increase/(decrease) in employee provisions	(20,934)	0	11,141
Non-operating grants, subsidies and contributions	(664,348)	(1,294,110)	(659,346)
Net cash from operating activities	3,292,523	644,439	(362,486)

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	4,407	5,952
General purpose funding	3,484,341	2,448,668
Law, order, public safety	149,627	181,538
Health	923,965	928,795
Housing	2,424,277	2,491,137
Community amenities	1,036,316	915,489
Recreation and culture	6,406,566	6,595,283
Transport	75,071,923	74,838,380
Economic services	2,029,270	1,732,403
Other property and services	494,433	605,887
	92,025,126	90,743,532

17. CONTINGENT LIABILITIES

Shire of Yalgoo has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. As at the date of this report the value and timing of remediation has not been ascertained.

Lot 196, 21 Stanley Street, Yalgoo - Shire depot, contaminated with heavy metals and hydrocarbons, investigation of rehabilitation works is required.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

18. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

2021	2020
\$	\$
138,151	341,930
138,151	341,930

Payable:

- not later than one year

138,151 341,930

The Shire contracted Willoughby Construction and Murchison Rammed Earth to construct the Yalgoo Caravan Park Chalets. Tender price \$341,930 payments made to 30 June 2021 \$203,779, balance outstanding \$138,151.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year

2021	2020
\$	\$
0	3,594
0	3,594

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

19. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Elected member Cr G Payne			
President's annual allowance	11,000	12,000	11,851
Deputy President's annual allowance	0	0	250
Meeting attendance fees	7,281	7,500	7,770
ICT expenses	3,500	3,500	2,917
Travel and accommodation expenses	832	1,250	2,128
	22,613	24,250	24,916
Elected member Cr G Trenfield			
Deputy President's annual allowance	3,000	3,000	2,250
Meeting attendance fees	3,557	4,500	3,678
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	0	1,250	0
	10,057	12,250	9,428
Elected member Cr T Hodder			
Meeting attendance fees	3,321	4,500	4,269
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	0	1,250	990
	6,821	9,250	8,759
Elected member Cr P Lawson			
Meeting attendance fees	2,140	4,500	3,205
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	0	1,250	238
	5,640	9,250	6,943
Elected member Cr R Valenzuela			
Meeting attendance fees	3,678	4,500	2,497
ICT expenses	3,500	3,500	2,625
Travel and accommodation expenses	0	1,250	0
	7,178	9,250	5,122
Elected member Cr G Simpson			
Meeting attendance fees	2,613	4,500	2,378
ICT expenses	3,208	3,500	2,625
Travel and accommodation expenses	0	1,250	0
	5,821	9,250	5,003
Elected member Cr J Kanny			
President's annual allowance	0	0	2000
Meeting attendance fees	0	0	1,093
ICT expenses	0	0	583
Travel and accommodation expenses	0	0	547
	0	0	4,223
Elected member Cr R Grinham			
Meeting attendance fees	0	0	474
ICT expenses	0	0	1,167
Travel and accommodation expenses	0	0	891
	0	0	2,532
	58,130	73,500	66,926

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

19. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	11,000	12,000	13,851
Deputy President's allowance	3,000	3,000	2,500
Meeting attendance fees	22,590	30,000	25,364
ICT expenses	20,708	21,000	20,417
Travel and accommodation expenses	832	7,500	4,794
	58,130	73,500	66,926

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

20. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2021 Actual	2020 Actual
	\$	\$
Short-term employee benefits	200,323	187,082
Post-employment benefits	20,967	0
Other long-term benefits	15,957	0
	237,248	187,082

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

20. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2021 Actual \$	2020 Actual \$
Sale of goods and services	0	1,952
Purchase of goods and services	19,823	6,357
Amounts outstanding from related parties:		
Trade and other receivables	63	1,557
Amounts payable to related parties:		
Trade and other payables	4,701	1,526

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

21. RATING INFORMATION

RATE TYPE	Differential general rate / general rate
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SIGNIFICANT ACCOUNTING POLICIES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

20. RATING INFORMATION (Continued)

(iv) Discounts, Incentives, Concessions, & Write-offs

Incentives

The Council offered the following rate incentive scheme in the 2020-21 financial year.

Cash prize of \$1000 made to the first drawn entry of ratepayers who have paid their rates by the due date and in one lump sum.

Rates Discounts

Rate or Fee Discount Granted	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$	Circumstances in which Discount is Granted
Rates small balances less than \$10.00.	N/A	N/A	0	0	9	
General Rates - Living Cities Write-off	N/A	N/A	0	0	28,124	
			0	0	28,133	
Total discounts/concessions (Note 21(a))			0	0	28,133	

Rates small balances less than \$10.00.

Rates balances less than \$10.00 are written off.

To write off small rates balances below \$10.00.

To reduce administrative costs in endeavouring to collect small balances below \$10.00 in value.

21. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	Monday , 12 October 2020	0.00	0.00%	0.00%
Option Three				
First instalment	Monday , 12 October 2020	0.00	0.00%	0.00%
Second instalment	Monday, 14 December 2020	0.00	0.00%	0.00%
Third instalment	Monday , 15 February 2021	0.00	0.00%	0.00%
Fourth instalment	Monday , 19 April 2021	0.00	0.00%	0.00%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	13	0	8,568
Interest on instalment plan	0	0	1,456
Charges on instalment plan	184	0	130
	197	0	10,154

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

22. RATE SETTING STATEMENT INFORMATION

		2020/21 Budget	2020/21	2019/20
	2020/21 (30 June 2021 Carried Forward)	(30 June 2021 Carried Forward)	(1 July 2020 Brought Forward)	(30 June 2020 Carried Forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	9(a)	(16,197)	(48,500)	(17,992)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(646)	0	(288)
Movement in accrued salaries and wages		6,008	0	(48,173)
Movement in employee benefit provisions (non-current)		(20,934)	0	11,141
Movement in accrued interest on long term borrowings		(243)	0	(3,452)
Add: Loss on disposal of assets	9(a)	4,017	33,043	28,397
Add: Depreciation on non-current assets	9(b)	1,412,817	1,249,287	1,333,936
Non cash amounts excluded from operating activities		1,384,822	1,233,830	1,303,479
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash backed	4	(2,102,916)	(2,107,544)	(1,636,047)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13(a)	105,420	104,602	100,652
- Accrued salaries and wages		16,394	10,386	10,386
- Accrued interest on long term borrowings		790	982	1,033
- Employee benefit provisions		172,207	192,052	192,052
Total adjustments to net current assets		(1,808,105)	(1,799,522)	(1,331,924)
Net current assets used in the Rate Setting Statement				
Total current assets		5,906,754	2,246,176	5,195,945
Less: Total current liabilities		(1,036,015)	(446,654)	(934,124)
Less: Total adjustments to net current assets		(1,808,105)	(1,799,522)	(1,331,924)
Net current assets used in the Rate Setting Statement		3,062,634	0	2,929,897

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021
23. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2021					
Cash and cash equivalents	0.50%	2,999,589	0	2,999,389	200
2020					
Cash and cash equivalents	0.95%	3,217,062	0	3,216,862	200

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021	2020
Impact of a 1% movement in interest rates on profit and loss and equity*	\$ 29,996	\$ 32,171

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 13(b).

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	65.62%	
Gross carrying amount	61,215	194,234	50,249	62,681	368,379
Loss allowance				41,424	41,424
29 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	100.00%	
Gross carrying amount	0	113,267	28,512	41,983	183,762
Loss allowance				41,983	41,983

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	301,295	0	240	46,118	347,653
29 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	0	1,036	326,648	272,312	599,996

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 13(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Payables	697,079	0	0	697,079	697,080
Borrowings	116,407	136,991	0	253,398	234,330
Contract liabilities	61,308	0	0	61,308	61,308
	874,794	136,991	0	1,011,785	992,718
2020					
Payables	505,629	0	0	505,629	542,563
Borrowings	100,652	234,330	0	334,982	334,982
	606,281	234,330	0	840,611	877,545

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire of Yalgoo has not identified any events occurring after the 30 June 2021.

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25. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 1059 Service Concession Arrangements: Grantors

"The Shire adopted AASB 1059 Service Concession Arrangements: Grantors on 1 July 2020, which resulted in no changes in accounting policies.

26. TRUST FUNDS

The Shire held no funds at balance date which are required to be held in trust and which are not included in the financial statements.

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27. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised 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 impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

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28. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	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 To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH To provide an operational framework for environmental and community health.	Food quality, pest control and immunisation services.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	To promote education services through the education initiatives.
HOUSING To provide housing for Shire of Yalgoo staff.	Provision and maintenance of staff, rental and Joint Venture Housing.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, noise control, litter control, administration of town planning schemes, strategic planning, maintenance of the cemetery, public conveniences and town storm water drainage.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, water park, recreation grounds and various reserves. The operation of library and maintenance of cultural heritage assets and TV/radio transmission services.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, drainage works, lighting of streets, maintenance of the depot and airstrips.
ECONOMIC SERVICES To help promote the shire and its economic wellbeing.	Regulation and provision of tourism services including the caravan park, area promotion, community activities, building control, noxious weeds and vermin control.
OTHER PROPERTY AND SERVICES To monitor and control Shire's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

29. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	5.80	3.76	3.68
Asset consumption ratio	0.85	0.85	0.86
Asset renewal funding ratio	N/A	0.98	0.97
Asset sustainability ratio	1.11	0.86	0.09
Debt service cover ratio	17.66	9.75	11.77
Operating surplus ratio	0.21	0.01	0.04
Own source revenue coverage ratio	0.55	0.53	0.40

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

