



## AGENDA

FOR THE ORDINARY MEETING

OF COUNCIL

TO BE HELD ON

THURSDAY 22 MAY 2014

COMMENCING 11.00 AM

IN THE PAYNES FIND COMMUNITY CENTRE

PAYNES FIND

SHIRE OF YALGOO

NOTICE OF ORDINARY COUNCIL MEETING

THE NEXT ORDINARY MEETING OF COUNCIL WILL BE HELD IN THE PAYNES FIND  
COMMUNITY CENTRE, PAYNES FIND ON THURSDAY 22 MAY 2014  
COMMENCING AT 11.00 AM.

**Bruce Walker**  
A/Chief Executive Officer

15 May 2014

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Agenda for the Ordinary Meeting of the Yalgoo Shire Council,  
to be held in the Paynes Find Community Centre, Paynes Find  
on Thursday 22 May 2014 commencing at 11.00 am.

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

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

MEMBERS

STAFF

GUESTS

OBSERVERS

LEAVE OF  
ABSENCE

APOLOGIES

**3. DISCLOSURE OF INTERESTS**

Disclosures of interest made before the Meeting

**4. PUBLIC QUESTION TIME**

**4.1 RESPONSE TO QUESTIONS TAKEN ON NOTICE**

**4.2 QUESTIONS WITHOUT NOTICE**

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

Item 11.4.6. To consider a matter that is closed to the members of the public under s5.23 (2) (c)

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

**7. ANNOUNCEMENTS CONCERNING MEETINGS ATTENDED**

**7.1 PRESIDENT**

Date	Details	Attended with whom

**7.2 COUNCILLORS**

Date	Details	Councillors

## **8. CONFIRMATION OF MINUTES**

### **8.1 ORDINARY COUNCIL MEETING**

#### **Background**

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

#### **Voting Requirements**

Simple majority

#### **OFFICER RECOMMENDATION**

##### **Minutes of the Ordinary Meeting**

**That the Minutes of the Ordinary Council Meeting held on 3 April 2014 be confirmed.**

**Moved:**

**Seconded:**

**Motion put and carried/lost**

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

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

### **10.0 INFORMATION ITEMS**

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

## **11. MATTERS FOR DECISION**

### **11.0 MATTERS BROUGHT FORWARD**

### **11.1 WORKS AND SERVICES**

### **11.2 DEVELOPMENT, PLANNING AND ENVIRONMENTAL HEALTH**

### **11.3 CEO REPORT**

Within Agenda:

Item 11.4.1

Item 11.4.5

Item 11.4.6



## 11.4 ADMINISTRATION & FINANCE

### 11.4.1 Geraldton-Mt Magnet Road Dedications

File:	006
Author:	B.G.Walker A/CEO
Interest Declared:	No interest to disclose
Date:	9th May 2014
Attachments (yellow coversheet)	A3 Pages 1-7 Deposit Plans 43526(2 of), 43531(1 of ), 43536(4 of)

#### Purpose

- To agree to surrender portions of Council managed land from Reserve 6936(Common) and 3540 (Camping) shown in Deposit Plan 43536 for inclusion into the Geraldton – Mt Magnet Road Reserve
- To agree to the closure of unused road reserves for land shown as Lots 312 & 368 in Deposit Plan 43526 and lots 327 & 328 in Deposit Plan 43531

#### Background

At a meeting held 18 May 2006, Council resolved to concur to the taking of the land subject of Deposit Plans 4325-43531, 43536-43538 and also to its dedication as road under section 56 of the Land Administration Act.

Unfortunately, the resolution was not sufficiently worded to confirm explicit agreement of the Council to surrender Council managed land from reserves 6936 and 3540. Further there was no section 58 resolution for the closure of the unused Wurarga Road reserves 312 and 368 [deposit plan 43526] or lots 328 and 327 [deposit plan 43531] -an old Mt Magnet Road alignment which was just east of Edah Hill.

#### Comment

Those very small portions of land once managed by Council on reserves 6936 and 3540 are already part of the Geraldton-Mt Magnet Road on the southern part of the Yalgoo Town site adjacent to the old Railway and Piesse Street.

The old roads are of no further use.

These resolutions are only functional to tidy up old actions in the upgrade of the Geraldton-Mt Magnet Road

#### Statutory Environment

Land Administration Act 1997 sections 56 & 58

#### Consultation

Main Roads WA

## **Voting Requirements**

Simple Majority

### **OFFICER RECOMMENDATION**

#### **Dedication of Geraldton-Mt Magnet Road**

**That Council resolve to agree to the surrender of those portions of Council managed land from Reserve 6936 (Common) and 3450 (Camping) shown in Deposit Plan 43536 as required for inclusion into the Geraldton- Mt Magnet Road Reserve**

**That Council resolve to agree to the closure of unused road reserves for land shown as Lots 312 & 368 on Deposit Plan 43526 and lots 327 & 328 on Deposit Plan 43531.**

**Moved:**

**Seconded:**

**Motion put and carried/lost**

**11.4.2 Delegates to Organisation**

File:	
Author:	Heather Boyd, EMC
Interest Declared:	No interest to disclose
Date:	15 April 2014
Attachments	Nil

**Matter for Consideration**

To nominate Councillors as delegates to the Mid-West Local Government Emergency Management Network.

**Background**

Council nominates representatives for a range of regional organisations and nominates delegates to other organisations from time to time.

**Statutory Environment**

*Local Government Act 1995*

s.5.8 to s.5.18 – requirements for the appointment of Committees, membership, delegations etc

**Business Implications**

Strategic Community Plan	
Corporate Business Plan	
Long Term Financial Plan	
Asset Management Plan	
Workforce Plan	
Policy	Policy 1.7 – Representatives to Organisations
Financial (short term/ annual budget)	

**Financial Implications**

Under current policy, nominated delegates to committees may be entitled to reimbursement of necessary travelling expenses only to attend meetings.

**Consultation**

Neil Grinham, Shire President

Bruce Walker, Acting CEO

**Comment**

This is the local emergency management committee with mid-west Shires meeting discuss co-operation during emergency management and recovery procedures on a strategic level. Alignment of emergency plans with all the Councils will benefit in the management of emergency situations such as fires and floods. This will assist all of the Shires to apply for funding and planning grants where available.

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION**

**Nomination of Councillors the Mid-West Local Government Emergency Management Network**

That Council nominate Neil Grinham and \_\_\_\_\_ as Shire delegates to the Mid-West Local Government Emergency Management Network and that a fee equal to the committee meeting fee of Council be paid to the delegate for attending the meeting.

**Moved:**

**Seconded:**

**Motion put and carried/lost**

### 11.4.3 Annual Review of Delegations 2013/14

File:	Delegations Register (Section 1 of Councillor’s Manual 2)
Author:	B.G.Walker A/CEO with Neil Mitchell Consultant
Interest Declared:	No interest to disclose
Date:	9 <sup>th</sup> May 2014
Attachments:	Draft Delegations Register ( <a href="#">Appendix 1 – Blue</a> )

#### Purpose

To review delegations made by Council to the CEO and other Officers under the Local Government Act and other Acts as required.

#### Background

Section 546(2) of the Local Government Act 1995 requires Council to review any delegation/s of its powers at least once per financial year.

The Shire of Yalgoo Delegations Register was adopted on 17 April 2008 and last reviewed on 21 June 2012, in the 2011/12 financial year. The delegations were meant for review in the 2012/13 financial year and therefore it is necessary to carry out a review as soon as possible to bring us back into compliance.

Section 5.18 of the Local Government Act 1995 also requires a local government to keep a register of the delegations made to any Committees of Council and review the delegations at least once every financial year. While Council has two committees, it has not delegated any of its powers or function to those committees.

#### Comment

Rather than trying to go through current delegations and make amendments, the approach which has been taken is to write a complete new set of delegations based on the Local Government Guidelines and in keeping with a number of other Shire Councils of similar size and regional demography. The officer recommendation therefore includes a resolution to revoke previous delegations.

The delegation register attached as ([Appendix1](#)) was presented to the workshop for Councillors on May 1<sup>st</sup> as draft 4. Only a very few minor adjustments have been made in keeping with discussions on that day except to add delegation 15.6- Acquisition and Disposal of Land- this delegation was formerly a policy of Council.

Once these new delegations are adopted by Council, an instrument of delegation has to be made and signed by the Shire President and the relevant officer. In the case of the CEO where a sub-delegation is made, an instrument of each delegation has to be made and signed by the CEO and the relevant officer.

A delegation of a Council power or duty under section 5.42 of the Local Government Act 1995 can only be made to the CEO.

Section 5.43 of the Local Government Act sets limits of any delegation to the CEO. All of the delegations recommended in Appendix 1 are in keeping with those limits.

The recommended delegations also include delegations under other Acts including the Building Act, Bushfires Act 1954, the Dog Act 1976, the Food Act 2008, the Health Act 1911 and the Planning and Development Act 2005.

**NB:** At the time of preparing the agenda, we have been waiting on our EHO/Building Consultant Bill Atyeo to make sure that ‘10.1 Control of Building Matters’ is in keeping with the Building Act. We will confirm this delegation at the meeting.

### **Strategic Implications**

To ensure legislative compliance and provide for the efficient discharge of the functions of the local government.

### **Policy Implications**

These delegations have been formulated to be consistent with policy and where any policy is a quasi delegation, it has been included in the recommended delegations.

### **Financial Implications**

None

### **Consultation**

Neil Mitchell Consultant and ex-CEO.  
Shire of Wiluna  
Shire of Sandstone.

### **Voting Requirements**

**Absolute Majority**

### **OFFICER RECOMMENDATION**

#### **Review of Delegations 2014/15**

- 1. That the Delegations adopted April 2008 and amended as per Edition 1 of the History Summary on page 59 of Appendix 1 all be revoked.**
- 2. That Council delegate such of its powers and duties as listed in the Draft Delegations Register at Appendix 1 [in blue] to this agenda and subsequent minutes.**

**Moved:**

**Seconded:**

**Motion put and carried by absolute majority/lost**

**11.4.4 Nomination of Cr Percy Lawson to the Shire of Yalgoo Audit Committee**

File:	
Author:	Heather Boyd, EMC
Interest Declared:	No interest to disclose
Date:	24 April 2014
Attachments	Nil

**Matter for Consideration**

To consider appointing newly elected Councillor Percy Lawson to the Shire of Yalgoo Audit Committee to fill the vacancy left by former Councillor Terry Iturbide.

**Background**

The Shire of Yalgoo audit committee was established by resolution of Council following the 2011 general election in accordance with s7.14A of the Act. The members of the audit committee are currently Crs N Grinham, Valenzuela, R Grinham, S Willock and A Fawkes (by resolution C2014-0110).

Council has historically elected all six councillors to the audit committee. Members of the audit committee must be elected by the Council (not the audit committee), by absolute majority. The term of the membership is until the next general election of Council.

**Statutory Environment**

*Local Government Act 1995*

7.1A. Audit committee

- (1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.
- (2) The members of the audit committee of a local government are to be appointed\* by the local government and at least 3 of the members, and the majority of the members, are to be council members.

\* Absolute majority required.

**Business Implications**

Strategic Community Plan	
Corporate Business Plan	
Long Term Financial Plan	
Asset Management Plan	
Workforce Plan	
Policy	
Financial (short term/ annual budget)	

**Consultation**

NA

**Comment**

In accordance with historical precedence, it is recommended that Council elects newly elected Councillor Percy Lawson to the Shire of Yalgoo Audit Committee.

**Voting Requirements**

Absolute Majority

**OFFICER RECOMMENDATION**

**Audit Committee Membership – Cr Percy Lawson**

**That Council appoints newly elected Councillor Percy Lawson to the Audit Committee and that the term of office be until the next ordinary election in October 2015.**

**Moved:**

**Seconded:**

**Motion put and carried by absolute majority/lost**



### 11.4.5 Temporary Closure Mt Gibson Road

File:	ADM 511
Author:	Bruce Walker, A/CEO
Interest Declared:	No interest to disclose
Date:	9 <sup>th</sup> May 2014
Attachments	Nil

#### Purpose

*For Council to resolve to temporarily close the Mt Gibson Road for a period exceeding 28 days.*

#### Background

Mt Gibson Iron have been negotiating with this Shire for some time now for permission to use the first 10km of the Mt Gibson Road for access to the Northern Highway in order to transport their ore to Geraldton. Once on to the Highway they are still looking at options to go to port and may need further agreement/s for other of our Shire roads.

For now they require agreement to upgrade and maintain the Mt Gibson Road. To enable the upgrade, we need to close the road for a period exceeding 28 days.

Section 3.50(1) of the Local Government Act provides that a local government may close its roads either partially or wholly for a period not exceeding 4 weeks. Section 3.50(1a) further provides that a local government may order the closure to the passage of vehicles for a period exceeding 4 weeks by giving local public notice. The order may limit the closure to any class of vehicle and may make exceptions. The local public notice should also invite submissions from any person who wishes to make a submission in regard to the closure. A copy of the notice is to be given to the Commissioner for Main Roads .Notice should also be given to any occupiers of land that may lose their access.

The road was closed temporarily initially on April 8<sup>th</sup>† to all but local area traffic.

#### Comment

There are two occupiers of land on the Mt Gibson Rd; Top Iron Pty Ltd and the Australian Wildlife Conservancy. It was not intended to deny either party access along the road. However, both were given a copy of the notice of intent to close the road for more than 4 weeks from May 8<sup>th</sup> as was the Commissioner for Main Roads. The formal notice inviting submissions was published in the West Australian on Wednesday April 16<sup>th</sup> with the closing date for submissions on May 1<sup>st</sup>.

No submissions were received.

The Main Roads have given consent to the closure.

Council may now resolve to formally close the road temporarily until the upgrade has been completed.

#### Statutory Environment

*Local Government Act 1995 Section 350*

Local Government (Functions and General) Regulations 1996

#### Consultation

Top Iron Pty Ltd

Australian Wildlife Conservancy

Main Roads Western Australia

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION**

**Temporary Closure of Mt Gibson Road**

**That Council resolves to temporarily close the Mt Gibson Road to all traffic, with the exception of local area traffic for local occupiers along the road, for a period exceeding 28 days beginning on May 8. The purpose of the closure is to enable the upgrade of the Mt Gibson Road to enable RAV 10 Access and therefore the road should remain closed until such upgrade is complete.**

**Moved:**

**Seconded:**

**Motion put and carried/lost**

### 11.4.6 Top Iron Pty Ltd- RAV Access Mt Gibson Road

File:	ADM511
Author:	B.G.Walker A/CEO
Interest Declared:	No interest to disclose
Date:	11 <sup>th</sup> May 2014
Attachments	<b>Confidential-</b> RAV Access Agreement <b>[NB: Attachments Not for Public Agenda]</b>

#### Purpose

For Council to consider the Draft Access Agreement [marked ‘Confidential’] and to provide the CEO with the authority to negotiate amendments and enter into an Agreement with Top Iron Pty for the Upgrade and Maintenance of the Mt Gibson Road.

**It is recommended that the agreement discussion be held once the meeting is closed to the public as Top Iron are in competition with other miners and their route to Geraldton is still considered sensitive.**

#### Background

This Shire has been negotiating with Top Iron Pty Ltd for sometime now for agreement for them to use the first 10km of the Mt Gibson Road as access onto the Northern Highway for their RAV 10 class trucks. In order for this to happen, the road has to be upgraded to allow RAV 10 access for the vehicles carting the ore. The RAV classification for the road is determined by Main Roads WA and they have to be satisfied with the design and as constructed pavement. As the road is a Shire Road we also have to be satisfied with the design and give permission to the upgrade of the road. Once the upgrade is complete, the road still remains open to all traffic and any other RAV class vehicles will need to either obtain a CA07 permit for general freight or a RAV access agreement in the case of other miners.

Some agreement is also necessary for the ongoing maintenance of the road. This could be either our role or we may enter into an agreement with Top Iron making it their responsibility to maintain the road. If the latter is the case, then any agreement should contain a clause to provide a contribution to the cost of maintenance by any subsequent mining companies that wish to cart ore over that section.

We have also been asking mining companies which require a RAV access agreement, to provide a community benefit grant to be used for the wider community. The agreement with Top Iron provides for a representative from the Shire, a Top Iron representative, and a community member to be on an advisory group to Council as to how the benefit is spent. In discussion with Top Iron thus far, Paynes Find has been highlighted for community benefit spending.

#### Comment

The attached agreement has been discussed with Top Iron and a number of changes have been made. There are still a couple of matters which are being discussed. These will be discussed at the meeting once closed to the public. It is hoped that an updated draft is available for the meeting. In the meantime, copies have been sent to MRWA, Greenfields and to Civic Legal for comment on the various aspects.

The draft is in fact very similar to the Mt Gibson Iron Agreement on the Wanarra Road. While this agreement has proven to be a very good agreement, there are some recent events which highlight the need to consider such matters as other users of the same road on which an agreement exists. The Yalgoo-Ninghan Road for example essentially had the one MOU for many years, but now there are potentially several users.

We also needed to revisit matters such as road condition at the end of any agreement and to tighten the maintenance clauses to make sure that all users have a road in good condition.

The last 10 km of the Mt Gibson Road is access to the Australian Wildlife Conservancy. They have been most co-operative in the upgrade talks. The timing of the upgrade and road closure to enable such upgrade in fact fits in nicely with their preparation of the conservancy for tourist activity. Maintenance grading of that last 10km will be a community benefit by Top Iron.

### **Statutory Environment**

*Local Government Act 1995*

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

### **Consultation**

Top Iron Pty Ltd  
Australian Wildlife Conservancy  
Greenfields  
Main Roads WA  
Lands Department

### **Voting Requirements**

Simple Majority

### **OFFICER RECOMMENDATION**

#### **Top Iron Pty Ltd RAV Access Agreement -Mt Gibson Road**

**That Council give the CEO authority to further negotiate with Top Iron Pty and enter into a RAV Access Agreement on behalf of this Shire with Top Iron Pty Ltd for the Upgrade and Maintenance of the first 10 km of the Mt Gibson Road.**

**Moved:**

**Seconded:**

**Motion put and carried/lost**

**11.4.7 Financial Activity Statements and Accounts Paid for the Months of March and April 2014.**

File:	
Author:	Heather Boyd, EMC
Interest Declared:	No interest to disclose
Date:	7 May 2014
Attachments (White)	P1 Financial Activity Statements March 2014 - R34 (1) P28 Schedule of Payments March 2014- R13(1) P64 Financial Activity Statements April 2014 - R34 (1) P66 Major Project Progress Reports - C2012-0320 <ul style="list-style-type: none"> <li>• BD008 Staff Housing: Weekes St</li> <li>• CA002: Caravan Park: Major Upgrade</li> </ul> P117 Schedule of Payments April 2014- R13(1)

**Matter for Consideration**

Adoption of the monthly financial statements, major project progress report and schedule of payments.

**Background**

1. The Local Government Act and Regulations require local governments to prepare monthly reports containing the information that is prescribed and require the Chief Executive Officer to prepare a list of accounts paid.
2. Council, at the ordinary meeting held in March 2012, requested that a status report for major projects be included in the monthly financial reports (decision C2012-0320). Where relevant this additional report is included in the attachments for the information of council.

**Statutory Environment**

*Local Government Act 1995*

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

*Local Government (Financial Management) Regulations 1996*

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

Regulation 34 states:

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

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);
- (b) budget estimates to the end of month to which the statement relates;
- (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c);
- (e) the net current assets at the end of the month to which the statement relates.

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



## **12. NOTICE OF MOTIONS**

### **12.1 PREVIOUS NOTICE RECEIVED**

## **13. URGENT BUSINESS**

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

### **14.0 STATUTORY ENVIRONMENT – MEETING CLOSED TO THE PUBLIC**

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

The following legislative extracts were downloaded from [www.auslii.edu.au](http://www.auslii.edu.au) on 8 November 2010.

#### **Local Government Act 1995**

##### **5.23. Meetings generally open to the public**

- (1) Subject to subsection (2), the following are to be open to members of the public —
  - (a) all council meetings; and
  - (b) all meetings of any committee to which a local government power or duty has been delegated.
- (2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —
  - (a) a matter affecting an employee or employees;
  - (b) the personal affairs of any person;
  - (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
  - (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
  - (e) a matter that if disclosed, would reveal —
    - (i) a trade secret;
    - (ii) information that has a commercial value to a person; or
    - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
  - (f) a matter that if disclosed, could be reasonably expected to —
    - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
    - (ii) endanger the security of the local government's property; or

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

#### 5.92. Access to information by council, committee members

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

#### 5.93. Improper use of information

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

- (a) to gain directly or indirectly an advantage for the person or any other person; or
- (b) to cause detriment to the local government or any other person.

Penalty: \$10 000 or imprisonment for 2 years.

### Local Government (Rules of Conduct) Regulations 2007

#### 6. Use of information

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



## 14.1 Consideration of a matter (detail) 5.23 (2) (c)

### 11.4.6 Top Iron Pty Ltd- RAV Access Mt Gibson Road

#### Motion to Close the Meeting to the Public

Voting Requirements - Simple Majority

##### OFFICER RECOMMENDATION

##### Close Meeting to the Public

That the meeting be closed to the public to discuss (detail) (LGA s. 5.23 (x) (x)).

Moved: \_\_\_\_\_ Seconded: \_\_\_\_\_ Motion put and carried/lost

The meeting was closed to the public at \_\_\_\_\_.

Remaining in the meeting were:

▪

#### Motion to Open the Meeting to the Public

Voting Requirements - Simple Majority

##### OFFICER RECOMMENDATION

##### Open Meeting to the Public

That the meeting be re-opened to the public.

Moved: \_\_\_\_\_ Seconded: \_\_\_\_\_ Motion put and carried/lost

The meeting was reopened to the public at \_\_\_\_\_.

## 15. REPORTS

### 15.0 Executive Manager Works & Infrastructure - May Council Report

File:	
Author:	Silvio Brenzi, EMWI
Interest Declared:	No interest to disclose
Date:	13 <sup>th</sup> May 2014
Attachments	Plant and Equipment Budget

#### Matter for Consideration:

Receive Monthly Works & Infrastructure Reports and Schedules.

#### Items:

#### 1/. Road Construction

Yalgoo-Morawa Rd

1. Formation is complete to entire site
2. Gravel Sheeting is underway currently, some delays with wet weather.
3. Expected road construction phase to be completed this financial year.
4. Funding items are listed within the Finance Report.

Yalgoo-Ningham Rd

- 1 Culvert extensions complete
- 2 Controlled floodway construction underway
- 3 Gravel sourced and being stockpiled
- 4 Cartage of sheeting material and rock stabilisers underway

#### 2/. Road Maintenance – Light Grading Works:

Completed roads are:

- 1 Yalgoo-Ningham Rd after weather event complete, with follow up work including drains.
- 2 Partial sections of Thundelarra Rd

Access Roads/Airstrips:

Paynes Find Air-strip to be graded after weather event.

#### 3/. Other Infrastructure Maintenance:

Flood damage inspection by Main Roads is booked for the week starting the 12/05/14. This will determine the set costs for road repairs on all damaged sections to be funded by WANDRA.

#### 4/. Plant & Equipment:

- 1 Two light vehicles replaced as per budget: Maintenance utility and EMWI vehicle. This completes all light vehicles this financial year.

- 2 Forklift has been ordered. ‘United Forklifts’ with the successful quotation will supply a 2.5t CAT and trade the TCM existing vehicle. Change over is within budgeted amount.
- 3 Other budget items outstanding are being assessed and quoted for 13/14 completion, (ref: adopt budget 13/14). Funding items are listed within the Finance Report.

## **5/. Parks and Reserves:**

- 1 Water sampling and soil has been received with recommendations. Water is suitable for turf growth of salt tolerant species such as Saltene. Modifying soil profiles will enhance growth patterns and a small area will be trialled to determine effectiveness prior to any decisions being made.
- 2 Street trees cleared by Horizon Power.

## **6/. Infrastructure – Capital:**

- 1 Weekes St Housing – funding confirmed. Some remedial works to carpentry being quoted along with the next building stages of plasterboard, kitchen, plumbing and electrical fit out. Completion of external construction phases being quoted.
- 2 Caravan Park Upgrade – (ref: finance Report).
- 3 Final works progressing including chalet floor coverings, furniture, sewer and water systems complete.
- 3 External concrete works required to complete ablution area.
- 5 Floor waste levels have been assessed and will require screen doors to standard areas and custom floor ramp to disabled block. Indicative prices are 75% less than reworks.
- 6 War Memorial Project complete.

## **7/. Infrastructure - Maintenance**

- 1 Yalgoo Waste - works to consolidate dumping areas to enhance Veolia skip bins to commence after Yalgoo – Morawa capital work completion.
- 2 Paynes Find Waste – additional landfill disposal area extended and works complete.

## **16. NEXT MEETING**

The next Ordinary Meeting of Council is due to be held in the Council Chambers in Gibbons Street on Thursday, 19 June 2014 commencing at 11.00 am.

## **17. MEETING CLOSURE**

## Common Acronyms

Acronym	Detail
AA	Administration Assistant
ACEA	Admin Coordinator Executive Assistant
AFAC	Australasian Fire Authorities Council
AGDRP	Australian Government Disaster Recovery Payment
AGM	Annual General Meeting
AIIMS	Australasian Inter-Service Incident Management System
AMMS	Accredited Mass Management Scheme
ASKAP	Australian Square Kilometre Array Pathfinder
ATU	Aerobic Transfer Unit
BA	Broadcast Australia
BCA	Building Code Australia
BCITF	Building and Construction Industry Training Fund
BFS	Bush Fire Service
BFTA	Bush Fire Threat Analysis
CALD	Culturally and Linguistically Diverse
CANWA	Community Arts Network of WA
CAR	Compliance Audit Report
CCYP	Commissioner for Children & Young People
CDC	Certificate of Design Compliance
CEMO	Community Emergency Management Officer
CEO	Chief Executive Officer
CERM	Community Emergency Risk Management
CLGF	Country Local Government Fund (Royalties for Regions)
CPTDM	Caravan Park & Tourism Development Manager
CRC	Community Resource Centre
CRS	Coordinator Regional Services
CSRFF	Community Sporting and Recreation Facilities Fund
Das	Development Applications
DAFWA	Department of Agriculture & Food
DAIP	Disability & Access Inclusion Plan
DAP	Development Assessment Panel
DCA	Department for Culture and the Arts
DCD	Department for Communities
DCEO	Deputy Chief Executive Officer
DCP	Department of Child Protection
DEMC	District Emergency Management Committee
DET	Department of Education
DFES	Department of Fire & Emergency Services - formerly FESA
DHW	Department of Housing
DIA	Department of Indigenous Affairs
DISCEX	Discussion Exercise
DITRDLG	Department of Infrastructure, Transport, Local Government (Federal)
DLAG	Drug & Liquor Action Group
DLGC	Department of Local Government & Communities
DoHA	Department of Health & Ageing
DoL	Department of Lands
DON	Director of Nursing
DRD	Department of Regional Development

<b>Acronym</b>	<b>Detail</b>
DoT	Department of Transport
DoW	Department of Water
DPAW	Department of Parks and Wildlife (previously CALM & DEC)
DPI	Department for Planning and Infrastructure
DSR	Department of Sport & Recreation
DTWD	Department of Training & Workforce Development
EA	Executive Assistant
EC	Events Corp
ECC	Emergency Coordination Centre
EMC	Executive Manager Corporate
EMWA	Emergency Management Western Australia
EMWI	Executive Manager Works & Infrastructure
ERM	Emergency Risk management
EWP	Elevated Work Platform
FaHCSIA	Families, Housing, Community Services & Indigenous Affairs
FAG	Financial Assistance Grant
FAO	Finance & Admin Officer
FCWP	Forward Capital Works Plan
FHRO	Finance & HR Officer
FRS	Fire and Rescue Service
GPG	General Purpose Grant
GRAMS	Geraldton Regional Aboriginal Medical Service
GTS	Greenfield Technical Services – consulting civil engineers
GRV	Gross Rental Value
HCP	Healthy Community Program
HMA	Hazard Management Agency
HSM	Health Services Manager
IAP	Incident Action Plan
ICC	Indigenous Coordination Centre
ICPAWA Inc	Isolated Children’s Parents’ Association of WA
ICV	Indigenous Community Volunteers
ILRG	Identified Local Road Grant
ILUA	Indigenous Land Use Agreement
IMG	Incident Management Group
IMT	Incident Management Team
IPWEA	Institute of Public Works/Engineering WA
ISA	Integrated Service Arrangement – replacing MRWA TNCs in 2011 or 2012
ISG	Incident Support Group
LAA	Land Administration Act 1997 (WA)
LC	Landcorp
LCD	Land Conservation District
LEC	Local Emergency Coordinator
LEMA	Local Emergency Management Arrangements
LEMC	Local Emergency Management Committee
LGAP	Local Government Assistance Program
LGEEP	Local Government Energy Efficiency Program
LGGC	Local Government Grants Commission
LGMA	Local Government Managers’ Association
LMDRF	Lord Mayor’s Distress Relief Fund
LRC	Local Recovery Coordinator
LRCG	Local Recovery Coordinating Group

<b>Acronym</b>	<b>Detail</b>
LWA	Lotteries West
MCZ	Murchison Country Zone
MEEDAC	Midwest Employment and Economic Development Aboriginal Corporation
MEG	Murchison Executive Group (CEOs)
MEITA	Morawa Education, Industry and Training Alliance
MGM	Mount Gibson Mining (Extension Hill Haematite)
MMG	Minerals and Mining Group (Golden Grove Mine)
MMGHSRMG	Murchison Mid West Gascoyne Human Services Regional Managers Group
MOU	Memorandum of Understanding
MRBA	Meekatharra Rangelands Biosecurity Association
MRVC	Murchison Regional Vermin Council
MRWA	Main Roads WA
MSC	Model Subdivision Conditions Schedule
MWAC	Municipal Waste Advisory Council
MWDC	Mid West Development Commission
MWGAAS	Mid West Group of Affiliated Agricultural Societies
MWIP	Mid West Investment Plan
MWIRSA	Mid West Industry Road Safety Alliance
MWLGEMN	Mid West Local Government Emergency Management Network
MWRC	Mid West Regional Council – consisting of 7 Shires
NTA	Native Title Act 1993 (Cth)
NBN	National Broadband Network
NDES	National Digital Economy Strategy
NDCSG	Northern Districts Community Support Group
NRIS	National Register Inquiry System
OASG	Operations Area Management Group
OCM	Ordinary Council Meeting
OMI	Office of Multicultural Interests
OPR	Oakajee Port and Rail
PE	Project Executive
PGA	Pastoralists and Graziers Association
PIA	Post Incidence Analysis
PLB	Pastoral Lands Board
PMS	Pastoral/Photographic Monitoring Sites
POC	Plant Operating Costs
PSA	Public Service Authority
PSG	Project Steering Committee
PWOC	Public Works Overhead Costs
R-Codes	Residential Design Codes
R2R	Roads to Recovery (Commonwealth)
R4R	Royalties for Regions (State)
RAV	Restricted Access Vehicle
RCM	Rangeland Condition Monitoring – a self monitoring system to be implemented 2015
RDA	Regional Development Australia
RDAF	Regional Development Australia Fund
RDAMWG	Regional Development Australia Mid West Grants
REVISE	Retired Educator Volunteers for Isolated Students Education
RFT	Request for Tender
RGS	Regional Grant Scheme
RLCIP	Regional and Local Community Infrastructure Program

<b>Acronym</b>	<b>Detail</b>
RRG	Regional Roads Group
RRWA	Remote and Regional Western Australia
RSPCA	Royal Society for the Prevention of Cruelty to Animals
ROMAN	Road Management – software system
SAO	Senior Administration Officer
SAT	State Administrative Tribunal (Salaries & Allowances)
SEC	State Emergency Coordinator
SEMC	State Emergency Management Committee
SEMP	State Emergency Management Policy
SES	State Emergency Service
SEWS	Standard Emergency Warning Signal
SIDE	Schools In Distance Education
SLICP	<i>State Land Information Capture Program</i>
SLK	Straight line kilometres
SMUG	Shires of Murchison & Upper Gascoyne
SOP	Standard Operating Procedure
SOTA	Schools Of The Air
SoY	Shire of Yalgoo
SWMP	(Regional) Strategic Waste Management Plan
STED	Septic Tank Effluent Disposal System
TNC	Term Network Contract – from MRWA for State roads maintenance
TQUAL	Tourism Quality Projects
TIRF	Tourism Infrastructure Regional Development Fund
TWA	Tourism WA
UV	Unimproved Value
VAST	Viewer Access Satellite Television
VESTOC	Volunteer Emergency Services Training & Operations Centre
VET	Vocation, Education & Training
VPD	Vehicles per day
VPN	Virtual Private Network
WAAA	West Australian Agriculture Authority
WACHS	WA Country Health Service
WACRN	Western Australian Community Resource Network
WARDT	Western Australian Regional Development Trust
WAEC	West Australian Electoral Commission
WAERN	West Australian Emergency Response Network
WALGA	WA Local Government Association
WALGEMAG	Western Australian Local Government Emergency Management Advisory Group
WALGGC	West Australian Local Government Grants Commission
WANDRRA	West Australian Natural Disaster Relief and Recovery Arrangements
WAPC	Western Australian Planning Commission
WARDT	Western Australian Regional Development Trust
WARMS	Western Australian Rangeland Monitoring System – regional rangelands information
WPA	Wool Producers Australia
WWTP	Waste Water Treatment Plan
YPS	Yalgoo Primary School



# Finance Attachments

(White pages)

Referenced in Agenda by Page Number



**Shire of Yalgoo**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31st March 2014**

LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Yalgoo**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31st March 2014**

Note	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
<b>Operating Revenues</b>						
	\$	\$	\$	\$	%	
Governance	0	0	2,000	2,000	100.00%	
General Purpose Funding	2,152,446	1,828,377	1,365,999	(462,378)	(33.85%)	▼
Law, Order and Public Safety	34,300	31,350	6,606	(24,744)	(374.57%)	▼
Health	17,700	12,750	436	(12,314)	(2824.31%)	▼
Housing	15,000	11,100	10,482	(618)	(5.90%)	
Community Amenities	35,150	34,450	18,268	(16,182)	(88.58%)	▼
Recreation and Culture	49,200	48,800	50,528	1,728	3.42%	
Transport	187,750	187,750	221,126	33,376	15.09%	▲
Economic Services	118,800	108,000	124,345	16,345	13.14%	▲
Other Property and Services	174,355	132,200	142,360	10,160	7.14%	
<b>Total (Ex. Rates)</b>	<b>2,784,701</b>	<b>2,394,777</b>	<b>1,942,150</b>	<b>(452,627)</b>		
<b>Operating Expense</b>						
Governance	(454,621)	(360,595)	(374,301)	(13,706)	(3.66%)	
General Purpose Funding	(162,605)	(123,985)	(113,487)	10,498	9.25%	
Law, Order and Public Safety	(191,884)	(153,084)	(122,653)	30,431	24.81%	▼
Education and Welfare	(11,843)	(10,410)	(4,167)	6,243	149.82%	
Health	(90,139)	(69,405)	(60,903)	8,502	13.96%	
Housing	(362,509)	(275,459)	(243,141)	32,318	13.29%	▼
Community Amenities	(336,088)	(240,130)	(169,170)	70,960	41.95%	▼
Recreation and Culture	(758,620)	(588,499)	(531,732)	56,767	10.68%	▼
Transport	(2,220,487)	(1,519,675)	(1,425,343)	94,332	6.62%	
Economic Services	(741,767)	(596,959)	(423,755)	173,204	40.87%	▼
Other Property and Services	(31,685)	(47,102)	(14,226)	32,876	231.10%	▼
<b>Total</b>	<b>(5,362,248)</b>	<b>(3,985,303)</b>	<b>(3,482,878)</b>	<b>502,425</b>		
<b>Funding Balance Adjustment</b>						
Add back Depreciation	1,275,432	956,655	840,633	(116,022)	(13.80%)	▼
Adjust (Profit)/Loss on Asset Disposal	(16,300)	(29,375)	61,236	90,611	147.97%	▲
Adjust Provisions and Accruals	0	0	(17,418)	(17,418)	(100.00%)	▼
<b>Net Operating (Ex. Rates)</b>	<b>(1,318,415)</b>	<b>(663,246)</b>	<b>(656,277)</b>	<b>6,969</b>		
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	9,584,010	7,996,426	1,203,947	(6,792,479)	(564.18%)	
Proceeds from Disposal of Assets	319,500	275,438	225,181	(50,256)	(22.32%)	▼
Transfer from Reserves	682,000	0	0	0		
<b>Total</b>	<b>10,585,510</b>	<b>8,271,864</b>	<b>1,429,128</b>	<b>(6,842,735)</b>		
<b>Capital Expenses</b>						
Land and Buildings	(1,922,596)	(1,441,947)	(859,134)	582,813	67.84%	▼
Plant and Equipment	(762,500)	(571,875)	(539,836)	32,039	5.93%	
Furniture and Equipment	0	0	0	0		
Infrastructure Assets - Roads	(8,302,571)	(6,226,928)	(1,257,166)	4,969,762	395.31%	▼
Infrastructure Assets - Other	(401,000)	(300,750)	(23,549)	277,201	1177.12%	▼
Repayment of Debentures	(29,939)	(17,884)	(17,884)	0	0.00%	
Transfer to Reserves	(1,029,441)	(40,235)	(40,235)	0	0.00%	
<b>Total</b>	<b>(12,448,047)</b>	<b>(8,599,619)</b>	<b>(2,737,804)</b>	<b>5,861,815</b>		
<b>Net Capital</b>	<b>(1,862,537)</b>	<b>(327,756)</b>	<b>(1,308,676)</b>	<b>(980,920)</b>		
<b>Total Net Operating + Capital</b>	<b>(3,180,952)</b>	<b>(991,002)</b>	<b>(1,964,953)</b>	<b>(973,951)</b>		
Opening Funding Surplus(Deficit)	1,431,582	1,431,582	1,450,966	19,384	1.34%	
Rate Revenue	1,749,370	1,726,870	1,822,473	95,603	5.25%	
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>2,167,450</b>	<b>1,308,487</b>	<b>(858,964)</b>		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. ▲ ▼

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

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

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

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

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

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

Buildings	35 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 10 years
Roads - Sealed	
Clearing and earthworks	not depreciated
Construction/road base	41 years
Roads - Unsealed - Gravel	
Clearing and earthworks	not depreciated
Construction/road base	23 years
Gravel sheet	23 years
Roads - Formed - Unsealed	
Clearing and earthworks	not depreciated
Construction/road base	14 years
Footpaths - Slab	not depreciated

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

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

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

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

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

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

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

**(p) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

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

**(q) Nature or Type Classifications (Continued)**

**Insurance**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

Food quality, pest control and immunisation services.

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

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

**(r) STATEMENT OF OBJECTIVE (Continued)**

**EDUCATION AND WELFARE**

Telecentre Access Point Service.

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

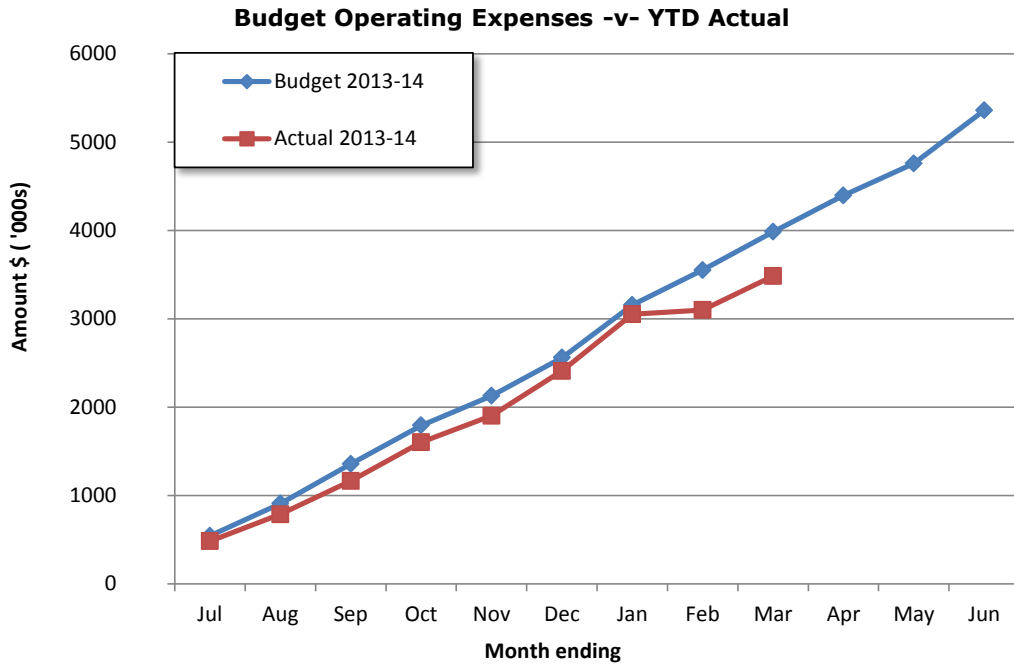
**OTHER PROPERTY & SERVICES**

Private works operations, plant repairs and operation costs.

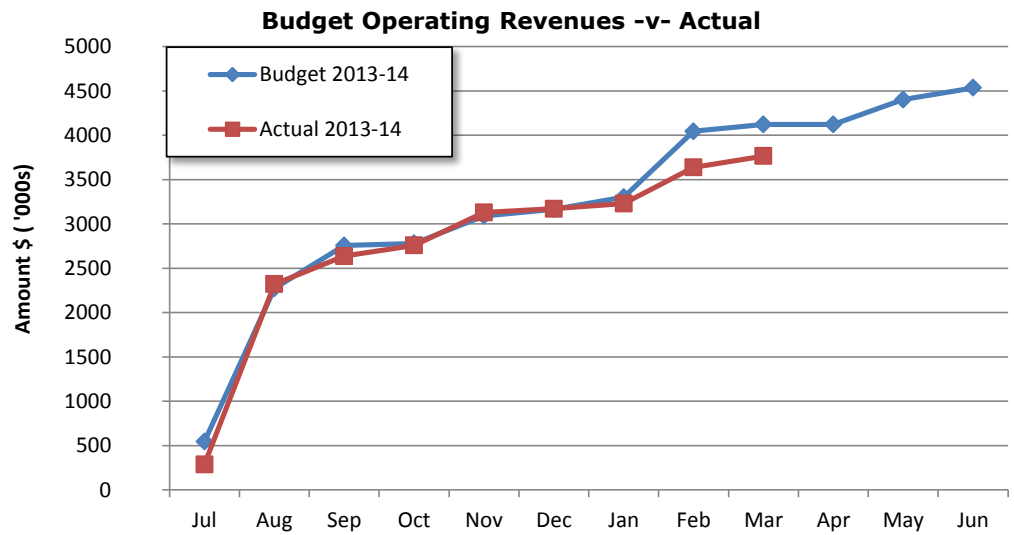


**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



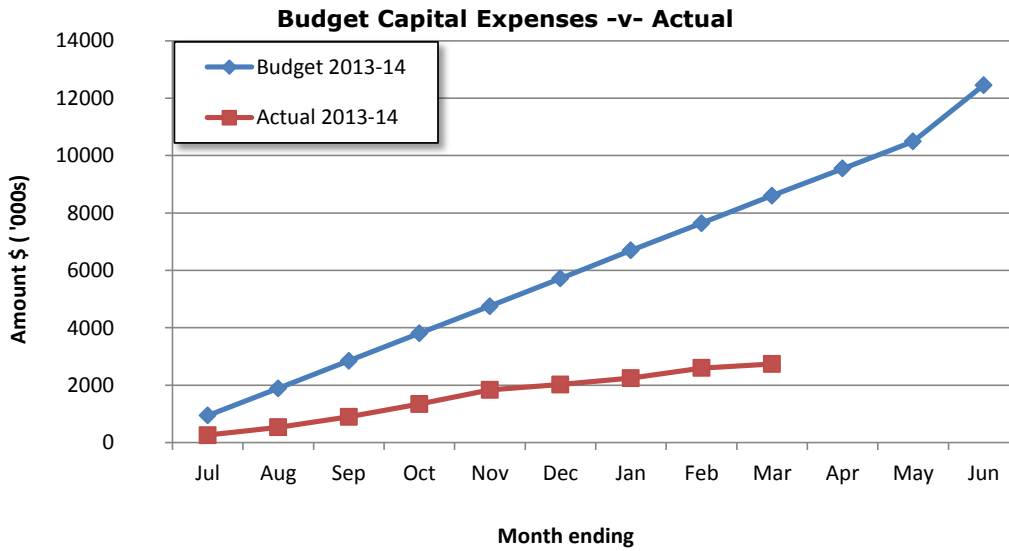
**Comments/Notes - Operating Expenses**



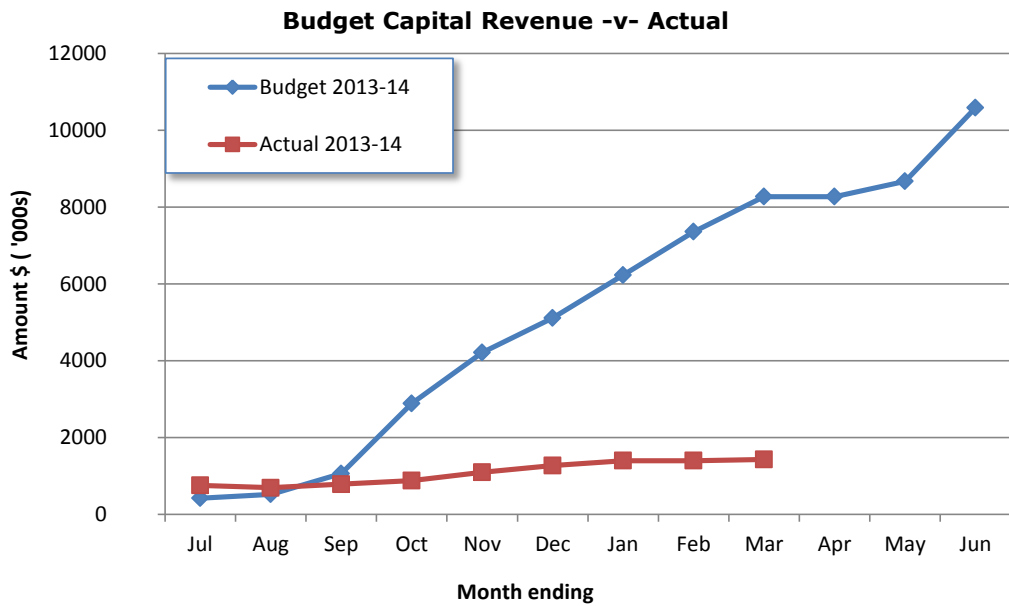
**Comments/Notes - Operating Revenues**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**

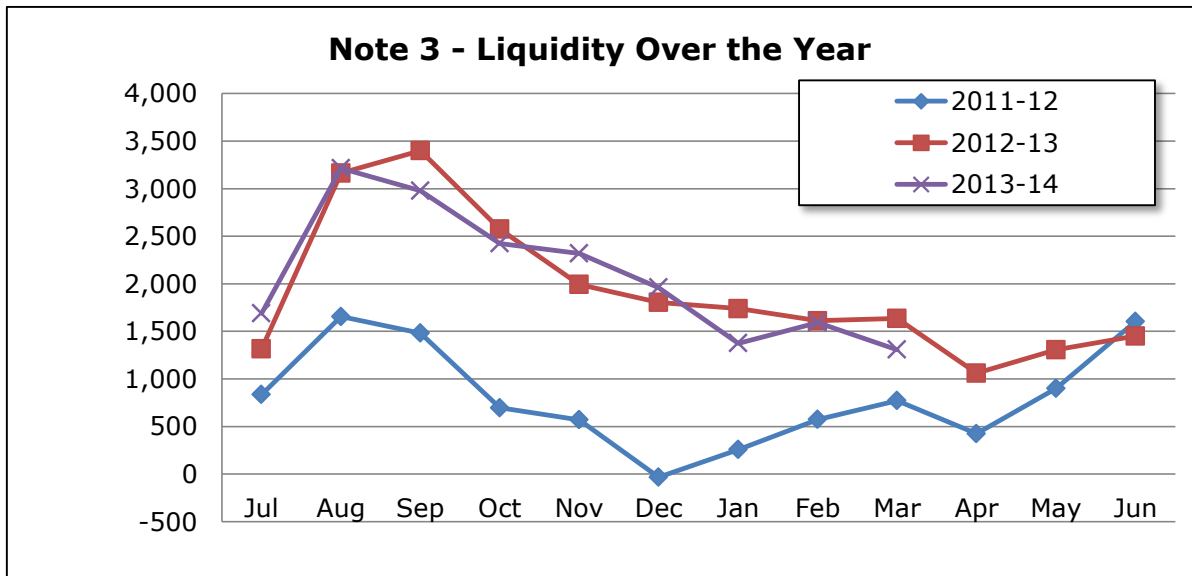


**Comments/Notes - Capital Revenues**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 3: NET CURRENT FUNDING POSTION**

		Positive=Surplus (Negative=Deficit)		
		2013-14		
	Note	YTD 31st March 2014	30th June 2013	YTD 31st March 2013
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	739,066	1,930,022	1,456,592
Cash Restricted	4	1,714,845	1,674,610	1,586,414
Receivables - Rates and Rubbish	6	350,514	44,845	78,135
Receivables -Other	6	395,831	169,617	316,295
Provision for Doubtful Debts		(551)	(16,652)	(1,043)
Inventories		4,256	37,354	38,652
		3,203,961	3,839,796	3,475,045
<b>Less: Current Liabilities</b>				
Payables		(180,629)	(714,220)	(253,015)
Provisions		(213,083)	(228,130)	(163,734)
		(393,712)	(942,350)	(416,749)
Less: Cash Restricted	7	(1,714,845)	(1,674,610)	(1,586,414)
Add: Staff Leave Reserve		213,083	228,130	91,609
Add: Staff Leave Provision not budgeted to be paid during the year				72,125
<b>Net Current Funding Position</b>		<b>1,308,487</b>	<b>1,450,966</b>	<b>1,635,616</b>



**Comments - Net Current Funding Position**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>							
Municipal Account	Variable	190,679		119,742	310,421	NAB	Cheque Acc.
Cash Maximiser	Variable	23,270			23,270	NAB	Cheque Acc.
Cash On Hand	Nil	225			225		On Hand
(b) <b>Term Deposits</b>							
Term Deposit - 30 days	3.00%	524,892			524,892	Suncorp	10/04/2014
Term Deposit - 90 days	3.75%		1,232,185		1,232,185	NAB	10/04/2014
Term Deposit - 90 days	3.15%		482,660		482,660	NAB	16/06/2014
(c) <b>Other Investments</b>							
N/A							
<b>Total</b>		<b>739,066</b>	<b>1,714,845</b>	<b>119,742</b>	<b>2,573,653</b>		

**Comments/Notes - Investments**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note5: BUDGET AMENDMENTS**

**Amendments to original budget since budget adoption. Surplus/(Deficit)**

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<b>Surplus/(Deficit) on Budget Adoption</b>			\$	\$	\$	\$ 0
C140215	Railing for Community Hub	C2013-0804	Capital Expenses			(11,000)	(11,000)
A01116	Sports Complex Reserve	C2013-0804	Capital Revenue		11,000		0
I113023	Kidsport Grant	C2013-0804	Operating Revenue		45,000		45,000
E113028	Kidsport Expenditure	C2013-0804	Operating Expenses			(45,000)	0
A01114	Plant Replacement Reserve	C2013-0804	Capital Revenue		25,000		25,000
C140602	Crane and Auger - Fuso Truck	C2013-0804	Capital Expenses			(25,000)	0
A01115	Building Reserve	C2013-1024	Capital Revenue		15,000		15,000
C140216	Airconditioner Shire Office	C2013-1024	Capital Expenses			(15,000)	0
E132005	Tourism Promotion	C2018-0224	Operating Expenses		10,284		10,284
E132007	Caravan Park Expenditure	C2014-0224	Operating Expenses			(10,284)	0
C140214	Admin Building - extend/renovate	C2014-0224	Capital Expenses		13,516		13,516
C140225	Caravan Park Furnishings	C2014-0224				(13,516)	0
	<b>Amended Budget Closing Funding Surplus / (Deficit)</b>			<b>0</b>	<b>119,800</b>	<b>(119,800)</b>	<b>0</b>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

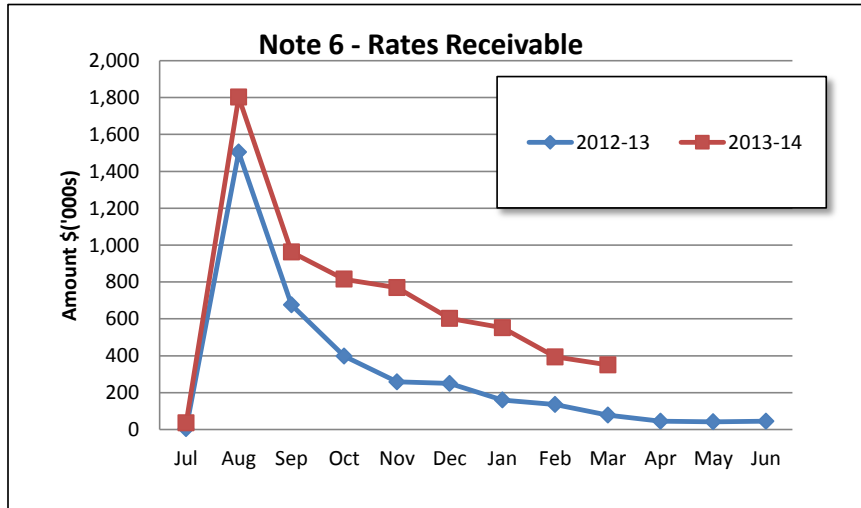
**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

Opening Arrears Previous Years  
 Levied this year  
Less Collections to date  
 Equals Current Outstanding

**Net Rates Collectable**  
 % Collected

	YTD 31st March 2014	YTD 30th June 2013
	\$	\$
Opening Arrears Previous Years	44,845	7,392
Levied this year	1,980,335	1,556,986
<u>Less</u> Collections to date	(1,674,666)	(1,519,533)
Equals Current Outstanding	<b>350,514</b>	<b>44,845</b>
<b>Net Rates Collectable</b>	<b>350,514</b>	<b>44,845</b>
% Collected	82.69%	97.13%



Comments/Notes - Rates Receivable

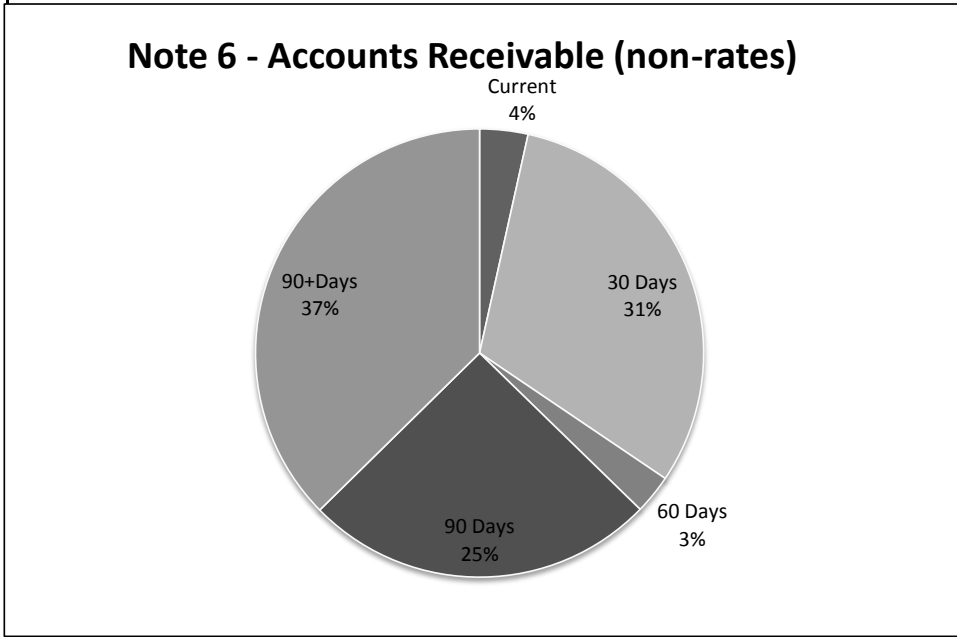
**Receivables - General**

Receivables - General

**Total Receivables General Outstanding**

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	13,785	122,603	11,201	100,381	147,861
<b>Total Receivables General Outstanding</b>					<b>395,831</b>

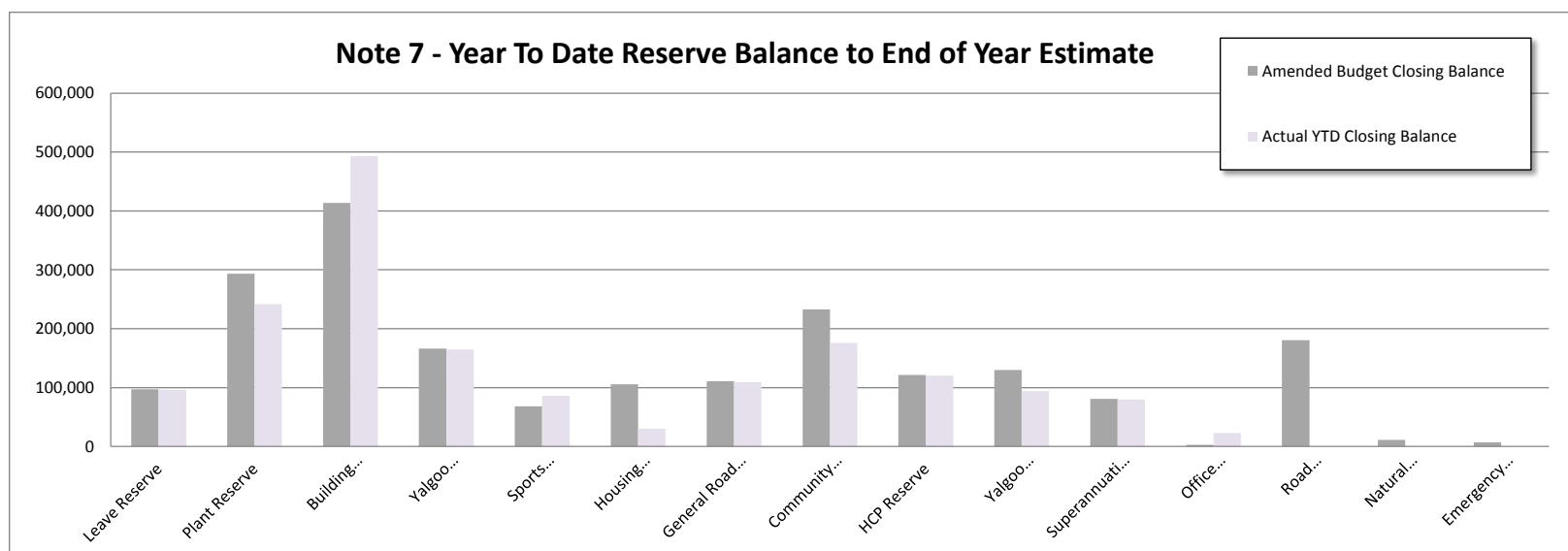


Comments/Notes - Receivables General

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 7: Cash Backed Reserve**

2013-14		Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
Name	Opening Balance									
Leave Reserve	\$ 94,054	\$ 3,006	\$ 2,260	\$ 0	\$ 0	\$ 0	\$ 0		\$ 97,060	\$ 96,314
Plant Reserve	235,811	8,253	5,666	497,301	0	(448,000)	0		293,365	241,477
Building Reserve	481,605	16,856	11,572	80,000	0	(165,000)	0		413,461	493,177
Yalgoo Ninghan Road Reserve	160,727	5,625	3,862	0	0	0	0		166,352	164,589
Sports Complex Reserve	84,270	2,949	2,025	20,000	0	(39,000)	0		68,219	86,295
Housing Maintenance Reserve	29,754	1,041	715	75,000	0	0	0		105,795	30,469
General Road Reserve	107,008	3,745	2,571	0	0	0	0		110,753	109,579
Community Amenities Maintenance Reserve	171,885	6,016	4,129	65,000	0	(10,000)	0		232,901	176,014
HCP Reserve	117,397	4,109	2,821	0	0	0	0		121,506	120,218
Yalgoo Morawa Road Reserve	91,849	3,215	2,206	34,998	0	0	0		130,062	94,055
Superannuation Back-Pay Reserve	77,966	2,729	1,873	0	0	0	0		80,695	79,839
Office Equipment Reserve	22,284	780	535	0	0	(20,000)	0		3,064	22,819
Road Agreement YA-NI Rd Reserve	0	0	0	180,618	0	0	0		180,618	0
Natural Disaster Triggerpoint Reserve	0	0	0	11,000	0	0	0		11,000	0
Emergency Road Repairs Reserve	0	0	0	7,200	0	0	0		7,200	0
	<b>1,674,610</b>	<b>58,324</b>	<b>40,235</b>	<b>971,117</b>	<b>0</b>	<b>(682,000)</b>	<b>0</b>		<b>2,022,051</b>	<b>1,714,845</b>



**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget		
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31st March 2014		
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance
\$	\$	\$	\$	\$	\$	\$	
				<b>Land and Buildings</b>			
			0		0	0	0
				<b>Plant and Equipment</b>			
50,000	(257)	35,000	(14,743)	Side Tipper (Asset #219)	35,000	(14,743)	(49,743)
22,818	(863)	12,727	(9,228)	CDO Car (Asset #485)	(4,000)	(9,228)	(5,228)
			0	Forklift (Asset #435)	(6,000)	0	6,000
28,372	(1,341)	22,727	(4,304)	FUSO Works Truck (Asset #458)	5,000	(4,304)	(9,304)
8,500	(531)	12,000	4,031	Tandem Dolly (Asset #400)	7,500	4,031	(3,469)
70,000	(4,373)	50,000	(15,627)	Side Tipper - Roadwest (Asset #407)	25,000	(15,627)	(40,627)
40,507	(2,064)	23,636	(14,806)	Works Maint Ute (Asset #571)	(5,000)	(14,806)	(9,806)
37,172	(1,405)	27,273	(8,494)	Works Ute (Asset #546)	(10,000)	(8,494)	1,506
			0	Works Ute (Asset = 2013-14 purchase)	(10,000)	0	10,000
42,000	(2,117)	29,091	(10,792)	PE Vehicle (Asset #562)	(5,000)	(10,792)	(5,792)
			0	Trailer - 7 x 4 (Asset #213)	250	0	(250)
			0	Trailer - 8 x 5 (Asset #378)	(450)	0	450
			0	CEO 4WD (Asset #573)	(10,000)	0	10,000
0	0	12,727	12,727	Admin Car (Asset #482)	(6,000)	12,727	18,727
				<b>Infrastructure - Roads</b>			
			0		0	0	0
				<b>Infrastructure - Other</b>			
			0		0	0	0
<b>299,369</b>	<b>(12,951)</b>	<b>225,181</b>	<b>(61,236)</b>		<b>16,300</b>	<b>(61,236)</b>	<b>(77,536)</b>

**Comments - Capital Disposal**

Comments	Summary Acquisitions	Current Budget		
		YTD 31st March 2014		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	<b>Land &amp; Buildings</b>	1,922,596	859,134	(1,063,462)
	<b>Plant &amp; Equipment</b>	762,500	539,836	(222,664)
	<b>Furniture &amp; Equipment</b>	0	0	0
	<b>Infrastructure</b>			
	Roadworks	8,302,571	1,257,166	(7,045,405)
	Drainage	0	0	0
	Bridges	0	0	0
	Footpath & Cycleways	0	0	0
	Parks, Gardens & Reserves	0	0	0
	Airports	0	0	0
	Sewerage	0	0	0
	Other Infrastructure	401,000	23,549	(377,451)
	<b>Capital Totals</b>	<b>11,388,667</b>	<b>2,679,685</b>	<b>(8,708,982)</b>

**Comments - Capital Acquisitions**



**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Comments	Buildings	Current Budget		
		YTD 31st March 2014		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	C140205-Yalgoo Community Hub - CSRFF	32,714	49,930	17,216
	C140206-Yalgoo Community Hub - MWIP	26,571	34,697	8,126
	C140200-Caravan Park Redevelopment TIRF	250,000	165,991	(84,009)
	C140201-Caravan Park Redevelopment CLGF	250,000	278,551	28,551
	C140207-30 Selwyn St	150,000	6,090	(143,910)
	C140202-Yalgoo Hub - CLGF 12-13 CYC	120,411	(7,927)	(128,338)
	C140203-74 Weekes St - 2011-12	541,373	180,990	(360,383)
	C140204-75 Weekes St- 2011-12	0	12,700	12,700
	C140208-Yalgoo Hall Flooring	15,000	4,300	(10,700)
	C140209-Anglican Church Heritage Preservation	8,000	6,000	(2,000)
	C140211-Museum Works	10,000	8,080	(1,920)
	C140210-Yalgoo Hub Waterpark	40,000	13,125	(26,875)
	C140212-Yalgoo Hub Sport Equip Shed	12,000	0	(12,000)
	C140213-Works Depot - VESTOC/Workshop	431,527	0	(431,527)
	C140214-Admin Building - Exten/renovate	6,484	0	(6,484)
	C140220-Yalgoo CYC - CLGF 11/12	0	77,523	77,523
	C140216-Admin Building - Air Conditioning	15,000	10,739	(4,261)
	C140223-74 Weekes St (MWIP)	0	9,600	9,600
	C140224-75 Weekes St (MWIP)	0	123	123
	C140225-Caravan Park Furnishings	13,516	8,622	(4,894)
	<b>Capital Totals</b>	<b>1,922,596</b>	<b>859,134</b>	<b>(1,063,462)</b>

Comments	Plant & Equipment	Current Budget		
		YTD 31st March 2014		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	C140600-Side Tipper	95,000	92,970	(2,030)
	C140601-Forklift	40,000	0	(40,000)
	C140602-FUSO Works Truck	98,000	83,929	(14,071)
	C140603-Tandem Dolly	28,000	29,270	1,270
	C140604-Side Tipper - Roadwest	95,000	92,970	(2,030)
	C140605-Works Maint Ute	40,000	40,232	232
	C140606-Sundry Small Plant	20,000	20,971	971
	C140607-Trailer - 7 x 4	4,500	0	(4,500)
	C140608-Trailer - 8 x 5	5,000	0	(5,000)
	C140609-Air Compressor - Depot	10,000	0	(10,000)
	C140616-CDO Car	38,000	36,788	(1,212)
	C140610-Works Ute	40,000	40,241	241
	C140611-Works Ute	40,000	0	(40,000)
	C140612-Project Executive Vehicle	46,000	46,907	907
	C140613-CEO 4WD	80,000	0	(80,000)
	C140614-Admin Car	38,000	36,787	(1,213)
	C140615-Computers and Server	45,000	18,771	(26,229)
	<b>Capital Totals</b>	<b>762,500</b>	<b>539,836</b>	<b>(222,664)</b>

Comments	Furniture & Equipment	Current Budget		
		YTD 31st March 2014		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	N/A	0	0	0
	<b>Capital Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Comments	Roads	Current Budget		
		YTD 31st March 2014		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	C140360-YA-MO Rd Deflector Mine intersection	250,000	0	(250,000)
	C140353-YA-MO Rd - RRG MRWA SLK 0-13 Formation	474,313	376,284	(98,029)
	C140354-YA-MO Rd - CLGF 13-14 SLK 13-23 Formation	271,524	16,018	(255,506)
	C140352-YA-MO Rd - R2R SLK 13-23 Formation	304,918	533,474	228,556
	C140359-YA-MO Rd - RRG MRWA SLK 13-23 Seal	228,138	177,764	(50,374)
	C140366-YA-MO Rd - CLGF 13-14 SLK 13-23 Form	150,000	0	(150,000)
	C140365-YA-MO Rd - CLGF 12-13 SLK 0-6 Seal	255,000	0	(255,000)
	C140358-YA-NI Rd - RRG MRWA SLK 11-40 Widen/Resheet	433,488	62,502	(370,986)
	C140361-YA-NI Rd - Sinosteel 7.4kms	800,000	0	(800,000)
	C140362-YA-NI Rd - Top Irons	5,000,000	0	(5,000,000)
	C140363-YA-NO Rd - Hills SLK 15-20 Resheet	85,190	91,124	5,934
	C140365-Grids - replace broken/damaged	50,000	0	(50,000)
	<b>Capital Totals</b>	<b>8,302,571</b>	<b>1,257,166</b>	<b>(7,045,405)</b>

Comments	Other Infrastructure	Current Budget		
		YTD 31st March 2014		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	C140502-Payne's Find Tip - Ramp Facility	40,000	0	(40,000)
	C140215-Yalgoo Hub - Railing	11,000	13,121	2,121
	C140503-Yalgoo Tip - Fencing	20,000	0	(20,000)
	C140504-Yalgoo Town Sewerage Upgrade	5,000	0	(5,000)
	C140417-Yalgoo Hub - Bungarra	20,000	0	(20,000)
	C140418-RDAF Round 5 Grant project	132,000	0	(132,000)
	C140419-Community Park	50,000	1,428	(48,572)
	C140505-Footpaths	15,000	0	(15,000)
	C140506 & 507-Payne's Find Beautification incl MWDC \$9k Solar Security Lighting grant	93,000	9,000	(84,000)
	C140508-Diesel Fuel Tank	15,000	0	(15,000)
	<b>Capital Totals</b>	<b>401,000</b>	<b>23,549</b>	<b>(377,451)</b>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

<b>Note 9: RATING INFORMATION</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Amended Budget Rate Revenue \$</b>	<b>Amended Budget Interim Rate \$</b>	<b>Amended Budget Back Rate \$</b>	<b>Amended Budget Total Revenue \$</b>
<b>RATE TYPE</b>											
<b>Differential Rate</b>											
GRV Townsites Improved	0.0712	34	284,059	20,225	0	0	20,225	20,225	0	0	20,225
UV Pastoral	0.0628	20	917,067	57,592	(204)	0	57,388	56,151	0	0	56,151
Mining Leases	0.3575	137	4,091,347	1,462,657	105,239	0	1,567,896	1,451,084	30,000	0	1,481,084
Exploration/Prospecting	0.1899	131	773,701	146,926	(17,901)	0	129,025	132,830	0	0	132,830
<b>Sub-Totals</b>		322	6,066,174	1,687,399	87,134	0	1,774,533	1,660,290	30,000	0	1,690,290
<b>Minimum Rates</b>	<b>Minimum \$</b>										
GRV Townsites Improved	260	2	4,155	520	0	0	520	520	0	0	520
Townsites Vacant	600	11	386	6,600	0	0	6,600	6,600	0	0	6,600
UV Pastoral	260	3	5,589	780	0	0	780	780	0	0	780
Mining Leases	260	30	16,473	7,800	0	0	7,800	7,800	0	0	7,800
Exploration/Prospecting	260	124	64,372	32,240	0	0	32,240	29,380	0	0	29,380
<b>Sub-Totals</b>		170	90,975	47,940	0	0	47,940	45,080	0	0	45,080
Ex-Gratia							1,822,473				1,735,370
Discounts							0				15,000
<b>Totals</b>							1,822,473				1,749,370

**Comments - Rating Information**

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

The differential rates detailed above for the 2013/14 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
<b>Housing</b>								
Loan 53 - 19a & b Stanley	163,360	0	5,503	11,189	157,857	152,171	5,424	10,700
Loan 55 - 18c & d Shamrock	209,676	0	6,693	13,062	202,983	196,614	6,762	13,300
<b>Community Amenities</b>								
Loan 54 - Public Toilets	86,974	0	5,688	5,688	81,286	81,286	5,391	5,400
	460,010	0	17,884	29,939	442,126	430,071	17,577	29,400

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

**Comments - Borrowings Information**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE GRANTS</b>								
1032010-Grants Commission	WALGGC	Y	885,525	0	885,525	0	647,001	238,524
1032020-Federal Roads	WALGGC	Y	273,248	0	273,248	0	203,825	69,423
1032015-CYC & Caravan Park	CLGF 12-13	Y	421,524	0	421,524	0	421,524	0
1032015-VESTOC	CLGF 13-14	N	421,524	0	421,524	0	0	421,524
<b>GOVERNANCE</b>								
1041020-Community Events	MMG Golden Grove			2,000	2,000		2,000	0
<b>LAW, ORDER, PUBLIC SAFETY</b>								
1051010-Fire Prevention Grant	FESA	Y	30,200	0	30,200	0	6,556	23,644
1053015-Payne's Find Telephone Box Lightning		Y	900	0	0	900	900	0
<b>HOUSING</b>								
1091016-75 Weekes St	MWIP		360,000	0	0	360,000	0	360,000
<b>RECREATION AND CULTURE</b>								
1111021-Yalgoo Community Hub	MWIP	Y	85,909	0	0	85,909	85,909	0
1111022-Yalgoo Community Hub	CSRFF	Y	101,477	0	0	101,477	101,477	0
1111024-Murchison Community Hub	Various Shires	Y	0	5,133	5,133		5,133	0
1113022-RDAF	RDAF		132,000	0	0	132,000	0	132,000
1117025-State Heritage	State Heritage council	Y	7,500	0	0	7,500	2,002	5,498
1113023-Kidsport	Dept of Sport& Rec	Y	45,000	0	45,000	0	45,000	0
<b>TRANSPORT</b>								
<b>MRWA ROAD FUNDING</b>								
1121015-MRWA direct Grants	MRWA Funding	Y	105,000	15,000	120,000	0	108,898	11,102
1121005-YA-Ni Reseal	MRWA RRG 1	Y	288,992	0	0	288,992	115,596	173,396
1121010-YA-Mo Formation	MRWA RRG 2	Y	300,000	0	0	300,000	120,000	180,000
1121012-YA-MO Seal	MRWA RRG 3	Y	152,092	24,340	0	176,432	152,091	24,341
<b>OTHER ROAD/STREETS GRANTS</b>								
1121020-Roads To Recovery	Building Program	Y	304,918	0	0	304,918	304,692	226
1121040-Road Construction - Mining	Golden Grove	Y	6,796,556	0	0	6,796,556	144,496	6,652,060
1121047-CLGF - Yalgoo Morawa Rd	CLGF 2012-13	N	255,000	0	0	255,000	0	255,000
1121047-CLGF - Yalgoo Morawa Rd	CLGF 2012-13	N	421,524	0	0	421,524	0	421,524
<b>ECONOMIC SERVICES</b>								
1132027-Healthy community Mining	MMG		54,000	0	54,000	0	54,000	0
1132039-Community Projects	Mining Contribution	Y	40,000		0	40,000	20,000	20,000
1132039-Community Projects	Community Benefit Fund			50,000	50,000		50,000	
1132028-HCP Activities Funding		Y	5,000	0	5,000	0	2,000	3,000
1132040-Caravan Park Upgrade	TIRF	Y	250,000	0	0	250,000	122,500	127,500
1132035-Regional Tourism Strategy	Regional Development Australia	Y	87,142	0	0	87,142	34,284	52,858
<b>TOTALS</b>			<b>11,825,031</b>	<b>96,473</b>	<b>2,313,154</b>	<b>9,608,350</b>	<b>2,749,884</b>	<b>9,171,620</b>
Operating			2,241,021				1,545,937	
Non-operating			9,584,010				1,203,947	
			<u>11,825,031</u>				<u>2,749,884</u>	

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 12: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1-Jul-2013	Received	Paid	YTD 31st March 2014
	\$	\$	\$	\$
Bus Bonds	450	0	0	450
Bus Yalgoo Hall - Annual Bond	300	0	0	300
Hall Bonds	150	0	0	150
Casual Complex	1,150	0	0	1,150
Yamatjii Hall	150	0	0	150
Housing Bonds Other	5,584	100	0	5,684
Land Auction Proceeds	2,500	0	0	2,500
Library Bonds	25	0	0	25
Road Agreements Bonds	0	100,000	0	100,000
Post Office Bonds	30	0	0	30
Museum Account	9,220	0	0	9,220
Unclassified	(157)	0	0	(157)
Candidates Deposits	160	80	0	240
	<b>19,562</b>	<b>100,180</b>	<b>0</b>	<b>119,742</b>

**Shire of Yalgoo**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for V**

**13.1 OPERATING REVENUES**

At the time of creating this report the mid-year budget review had not been presented to Council. Changes to the budget allocations will be made on the end of month April report.

**13.1.1 GOVERNANCE**

**13.1.2 GENERAL PURPOSE FUNDING**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
2,152,446	1,828,377	1,365,999		(462,378)	(33.85%)	▼

The budget allowed for CLGF funds of \$421,524 for the 13/14 round of funding. This round of funding has now been cancelled and therefore the budget will be adjusted as part of the mid-year budget review.

**13.1.3 LAW, ORDER AND PUBLIC SAFETY**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
34,300	31,350	6,606		(24,744)	(374.57%)	▼

An allowance was made in the budget for Fire Costs Reimbursement. There have been no significant fires this financial year requiring reimbursement.

**13.1.4 HEALTH**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
17,700	12,750	436		(12,314)	(2824.31%)	▼

The WACHS lease for the nursing post is still being negotiated and no income will be received until finalised.

**13.1.5 HOUSING**

**13.1.6 COMMUNITY AMENITIES**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
35,150	34,450	18,268		(16,182)	(88.58%)	▼

An allowance was made for the sale of 3 lots of land. The offer for the land has now been withdrawn.

**13.1.7 RECREATION AND CULTURE**

**13.1.8 TRANSPORT**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
187,750	187,750	221,126		33,376	15.09%	▲

Unbudgeted repairs to the seal on the Yalgoo-Ningham Road due to truck damaged was reimbursed by mining companies. Profit on the sale of assets has not been realised.

**13.1.9 ECONOMIC SERVICES**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
118,800	108,000	124,345		16,345	13.14%	▲

**Shire of Yalgoo**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for V**

Unbudget income has been received from a mining company for community projects.

**13.1.10 OTHER PROPERTY AND SERVICES**

**13.2 OPERATING EXPENSE**

**13.2.1 GOVERNANCE**

**13.2.2 GENERAL PURPOSE FUNDING**

**13.2.3 LAW, ORDER AND PUBLIC SAFETY**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(191,884)	(153,084)	(122,653)		30,431	24.81%	▼

An allowance was made in the budget for costs associated with bush fires. There have been no significant fires this financial year.

**13.2.4 HEALTH**

**13.2.5 HOUSING**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(362,509)	(275,459)	(243,141)		32,318	13.29%	▼

Housing repairs and maintenance as well as other expenses have been less than anticipated this financial year.

**13.2.6 COMMUNITY AMENITIES**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(336,088)	(240,130)	(169,170)		70,960	41.95%	▼

Due to capital work planned for both the Paynes Find and Yalgoo tips operational expenditure is less than expected. An adjustment will be processed as part of the mid-year budget review.

**13.2.7 RECREATION AND CULTURE**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(758,620)	(588,499)	(531,732)		56,767	10.68%	▼

Capital work to be undertaken on the community park for the war memorial has resulted in operational expenditure has been less than expected.

**13.2.8 TRANSPORT**

**13.2.9 ECONOMIC SERVICES**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(741,767)	(596,959)	(423,755)		173,204	40.87%	▼



**Shire of Yalgoo**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for V**

HCP activities budget allocated evenly across the financial year while most expenditure occurs during school holidays. Expenditure on events such as the races and gymkhanna will occur in the months the events are held. Expenditure on tourism projects have been delayed due to a staff vacancy. The website project is still being developed.

**13.2.10 OTHER PROPERTY AND SERVICES**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(31,685)	(47,102)	(14,226)		32,876	231.10%	▼

This relates to the timing of monthly budget allocation and expenditure relates to private works. Any material variances within this area will be dealt with as part of the budget review.

**Shire of Yalgoo**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for V**

**13.3 CAPITAL REVENUE**

**13.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**13.3.2 PROCEEDS FROM DISPOSAL OF ASSETS**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
319,500	275,438	225,181		(50,256)	(22.32%)	▼

**13.3.3 PROCEEDS FROM NEW DEBENTURES**

**13.3.4 PROCEEDS FROM SALE OF INVESTMENT**

**13.3.5 PROCEEDS FROM ADVANCES**

**13.3.6 SELF-SUPPORTING LOAN PRINCIPAL**

**13.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

**13.4 CAPITAL EXPENSES**

The budget for capital works to be undertaken is allocated early in the financial year. This allows for closer monitoring of expenditure on these projects. As a result of this, timing will appear to be underspent early in the financial year.

**13.4.1 LAND HELD FOR RESALE**

**13.4.2 LAND AND BUILDINGS**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(1,922,596)	(1,441,947)	(859,134)		582,813	67.84%	▼

Work on the Weekes St housing was dependant on receipt of MWIP funds. These will be invoiced in April when work will recommence. The VESTOC/workshop will no longer proceed due to the cancellation of the CLGF 2013/14 funding. This will be subject to the mid-year budget review.

**13.4.3 PLANT AND EQUIPMENT**

**13.4.4 FURNITURE AND EQUIPMENT**

**13.4.5 INFRASTRUCTURE ASSETS - ROADS**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(8,302,571)	(6,226,928)	(1,257,166)		4,969,762	395.31%	▼

The budget of \$5.8M for work on the Yalgoo-Ninghan Road, which was subject to road agreements with mining companies and was to be offset by income, will not occur. This will be subject to the mid-year budget review.

**13.4.6 INFRASTRUCTURE ASSETS - OTHER**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(401,000)	(300,750)	(23,549)		277,201	1177.12%	▼

**Shire of Yalgoo**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31st March 2014**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for V**

Infrastructure projects have been delayed due to a staff vacancy.

**13.4.7 PURCHASES OF INVESTMENT**

**13.4.8 REPAYMENT OF DEBENTURES**

**13.4.9 ADVANCES TO COMMUNITY GROUPS**

**13.4.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)**

**13.4.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

**13.5 OTHER ITEMS**

**13.5.1 RATE REVENUE**

**13.5.2 OPENING FUNDING SURPLUS(DEFICIT)**

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09/04/14

Accrual Basis

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
Mar 31, 14

	Debit	Credit
900000 - E168006	0.00	
99 - E148299	0.00	
A01100 - Cash at Bank	0.00	
A01101 - Unrestricted Municipal Bank	190,679.03	
A01102 - 11am - Maxi account	23,270.09	
A01104 - Bank PO cheque purchase	0.00	
A01105 - Bank Fuel Account	0.00	
A01106 - Bank Museum Account	0.00	
A01123 - Short Term Cash Investments	0.00	
A01124 - Short Term Cash Investments 2	0.00	
A01125 - Short Tem Investment 3	524,891.68	
A01140 - Term Deposit R2R Supp Grant	0.00	
A01110 - Reserved Cash	0.00	
A011110 - Housing Maintenance Reserve	30,468.52	
A011111 - General Road Reserve	109,578.85	
A011112 - Superannuation Back-pay Reserve	79,839.59	
A011113 - Office Equipment Reserve Accoun	22,819.37	
A01112 - LSL Reserve Account	96,313.91	
A01113 - Yalgoo Ninghan Road Reserve	164,588.53	
A01114 - Plant Reserve Account	241,477.12	
A01115 - Building Reserve	493,176.56	
A01116 - Sport Complex Reserve	86,295.13	
A01117 - Community Amenities Maint Res	176,014.27	
A01118 - HCP Reserve Account	120,218.09	
A01119 - Yalgoo Morawa Road Reserve	94,054.75	
A01120 - ACCOUNTS RECEIVABLE	732,559.48	
A01122 - Provision for Doubtful Debts		551.00
A01107 - Cash Float Muni	0.00	
A011071 - Cash 4 banking	25.00	
A011072 - Cash Advance	200.00	
A01108 - Cash Float Fuel Station	0.00	
A01109 - Cash Float Post Office	0.00	
A01121 - Other Receivables	0.00	
A01130 - UNDEPOSITED FUNDS	0.00	
A01187 - Gravel Inventory	0.00	
A01188 - Cement Products Inventory	2,091.00	
A01189 - Aggregate Inventory	0.00	
A01191 - Stock Diesel	0.00	
A01192 - Stock ULP	0.00	
A01193 - Stock YA 1588	0.00	
A01194 - Stock YA 1587	0.00	
A01195 - Stock YA 1585	0.00	
A01196 - Starcash Card - \$25	204.52	
A01197 - Transfer tank 2	0.00	
A01198 - Transfer Tank 1	1,824.48	
A01199 - Starcash Card - \$50	136.40	
A01200 - Prepayments	0.00	
A01512 - At Cost	115,236.56	

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09/04/14

Accrual Basis

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
Mar 31, 14

	Debit	Credit
E168020 - L220 Piesse Street	0.00	
E170017 - 29 Campbell St Rec Grounds	0.00	
E170018 - Purchase Vacant Land 217	0.00	
E180001 - Vacant land purchase	0.00	
A01521 - Accum.Depn - Buildings		1,845,970.37
A01522 - At Cost	8,355,807.45	
E168016 - Hall Improvements	0.00	
E168021 - Complex Fencing	0.00	
E168022 - Est. Rural Transaction Centre	0.00	
E168024 - Railway Station Complex	0.00	
E168025 - Fuel Station	0.00	
E168026 - Complex Ablutions Upgrade	0.00	
E169024 - Youth Centre	0.00	
E169025 - Railway Station	0.00	
E169027 - Racecourse Fencing	0.00	
E169028 - Ablution West End Upgrade	0.00	
E169029 - House 54 Campbell	0.00	
E169030 - House 6 Henty	0.00	
E169031 - Caravan Park Retic Upgrade	0.00	
E169032 - Pump Railway Station Bore	0.00	
E169033 - Recreation Facilities Development	0.00	
E170029 - 54 Campbell St	0.00	
E170030 - 6 Henty Street	0.00	
E170031 - Public Park (Gibbons St)	0.00	
E170036 - Meeting Room Upgrade	0.00	
E170038 - Toilets Block E End Fill in 7	0.00	
E170041 - Fencing Racetrack Boundary	0.00	
E170042 - Pergola - W/E Ablutions	0.00	
E170044 - Foreman's Office & Crib Room	0.00	
E170045 - HALL Toilets Refurbishment	0.00	
E170047 - Building - Dept of Housing	0.00	
E180003 - New Health Centre	0.00	
E180004 - Patio 3 Gibbon St	0.00	
E180005 - Relocate & Extend 2 Units	0.00	
E180006 - Verandah Construction	0.00	
E180011 - Covered Courts	0.00	
E180012 - Depot Lunch Room	0.00	
E180014 - Payne's Find Rest Ar	0.00	
E180015 - Caravan Park Development	0.00	
E180016 - 6 Henty Street	0.00	
C120200 - 48 Gibbons St 11-12	0.00	
C120201 - 74 Weekes Street 11-12	0.00	
C120202 - 1 Stanley St (Refurb) 11-12	0.00	
C120203 - 16 Shamrock St (Refurb) 11-12	0.00	
C120205 - Yalgoo Hall (RLCIP & CLGF)11-12	0.00	
C120206 - Yalgoo Covered Sports Fac RC003	0.00	
C120207 - Caravan Park Office/Residence	0.00	
C120208 - Replace Workshop Depot	0.00	

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09/04/14

Accrual Basis

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
Mar 31, 14

	Debit	Credit
C120210 · Hall Refurbishment	0.00	
C120211 · PF Fire Appliance Bay Facility	0.00	
C120212 · Yalgoo Fire Shed Apron	0.00	
C120617 · Tank Paynes Find Community	0.00	
C130202 · Yalgoo community Hub - CSRFF	0.00	
C130203 · Yalgoo Community Hub MWIP	0.00	
C130204 · Yalgoo community Hub CLGF 11/12	0.00	
C130205 · Storage Contain.Anglican Church	0.00	
C130207 · Refurbish P & G Depot	0.00	
C130208 · Caravan Park House/Office	0.00	
C130209 · Caravan Park Redevelopment	0.00	
C130210 · Works Depot Replace Workshop	0.00	
C130213 · 16 Shamrock St (Refurb) 12-13	0.00	
C130214 · 74 Weekes St 12-13 (CLGF 10-11)	0.00	
C130218 · 74 Weekes St (CLGF 11-12)	0.00	
C130219 · 75 Weekes St (CLGF 11-12)	0.00	
C130215 · 1 Stanley St (Refurbish)	0.00	
C130216 · 30 Selwyn St	0.00	
C130217 · Yalgoo Hub-CLGF 12-13 CYC	0.00	
C140200 · Caravan Park Redev - TIRF	165,990.63	
C140201 · Caravan Park Redev - CLGF 12/13	278,551.49	
C140202 · Yalgoo Hub - CLGF 12/13		7,927.13
C140203 · 74 Weekes St (CLGF 2011-12)	180,990.06	
C140204 · 75 Weekes St (CLGF 2011-12)	12,699.87	
C140205 · Yalgoo Hub CSRFF	49,929.94	
C140206 · Yalgoo Hub MWIP	34,697.07	
C140207 · 30 Selwyn Street	6,090.32	
C140208 · Yalgoo Hall - Flooring	4,300.00	
C140209 · Angelican Church Heritage Works	6,000.00	
C140210 · Yalgoo Hub - Waterpark H'Cover	13,125.00	
C140211 · Museum Works	8,080.35	
C140216 · Air Conditioner Admin Building	10,738.75	
C140220 · Yalgoo CYC - CLGF 11/12	77,523.44	
C140223 · 74 Weekes St (MWIP)	9,600.00	
C140224 · 75 Weekes St (MWIP)	122.65	
C140225 · Caravan Park Furniture	8,621.82	
E180401 · Health Centre	0.00	
E180403 · Repairs to 17 Shamrock	0.00	
E180404 · Hall Refurbishment	0.00	
E180407 · Caravan Park house	0.00	
E180408 · Caravan Park Development	0.00	
E180410 · 6 Henty St - Driveway	0.00	
E180420 · RLCIP Round 2-Hall Upgrade	0.00	
E180421 · RLCIP Round 3-Hall Upgrade	0.00	
E180430 · Housing-Gibbons Street	0.00	
E180440 · Housing-CLGF	0.00	
A01531 · Accumulated Depn - Infra		20,400,480.27
A01533 · At Cost	36,072,865.92	

## Shire of Yalgoo Trial Balance

As of March 31, 2014  
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	Debit	Credit
C120400 · YA-NI Repair & Seal 11-12	0.00	
C120401 · Black Spot Sandstone 11-12	0.00	
C120402 · Blackspot Maranalgo 11-12	0.00	
C120403 · Blackspot YA-NI (Carryover)	0.00	
C120404 · YA - MO Reform up to 30kms	0.00	
C120405 · Blackspot - Thundelarra Rd	0.00	
C130300 · YA-NI Repair and Reseal	0.00	
C130301 · YA-MO Seal up to 10km- R2R	0.00	
C130302 · YA-MO Seal up to 10km - RRG	0.00	
C130303 · YA-MO Seal up to 10km - CLGF Re	0.00	
C130304 · YA-MO Reform	0.00	
C140352 · YA-MO R2R- SLK 13-23 Formation	533,473.54	
C140353 · YA-MO Rd-RRG MRWA SLK 0-13 Form	376,284.15	
C140354 · YA-MO Rd - CLGF 13-14 SLK 13-23	16,018.28	
C140358 · YA-NI Rd RRG MRWA SLK 11-40 Wid	62,501.98	
C140359 · YA MO Rd - RRG MRA SLK 13-23 SI	177,763.78	
C140363 · YA NO Rd - Hills SLK 14-20	91,123.96	
E168102 · RRG Construction	0.00	
E168104 · R 2 R Construction	0.00	
E168109 · Other Road Construction	0.00	
E168110 · Grid Construction/Installation	0.00	
E168113 · Town Entry Statements	0.00	
E169102 · R2R Construction	0.00	
E169103 · RRG Construction YANI	0.00	
E169104 · Town Entry Statements	0.00	
E169105 · Aircon 17 Shamrock	0.00	
E169106 · YA-MO Road 3km- R2R	0.00	
E169107 · YA-MO RRG Construction 3km	0.00	
E169108 · Grid Construction	0.00	
E169201 · R2R Construction	0.00	
E169203 · R2R- Sealing Morowa rd standard	0.00	
E169204 · R2R Ningham Road Standard	0.00	
E169205 · R2R Ningham Rd Supplementary	0.00	
E169202 · Reseal 13 km YA-NI	0.00	
E169206 · Resheet and reform YA-NI rd	0.00	
E169208 · Construction Ningham Road- MRWA	0.00	
E169301 · Ningham Rd resheet & form CLGF	0.00	
E169302 · Ningham Rd resheet & form 4km	0.00	
E169303 · Reseal Town Streets	0.00	
E169304 · Yalgoo - Morawa Rd Seal	0.00	
E169305 · Yalgoo - Ningham Rd Seal	0.00	
E169306 · Yalgoo-Ningham Rd repair & seal	0.00	
E169307 · Morawa Rd resheet & form 4km	0.00	
E169308 · Morawa Rd resheet & form CLGF	0.00	
E169401 · Yalgoo-Morawa Rd Seal 4km	0.00	
E169402 · Yalgoo-Ningham Rd Seal 4km	0.00	
E169403 · Yalgoo-Ningham Rd repair & seal	0.00	
E169404 · Yalgoo-Morawa Rd resheet & form	0.00	

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Accrual Basis

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
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	Debit	Credit
E169405 - Yalgoo-Ninghan Rd resheet/form	0.00	
E169406 - Gt Northern Hwy/Ninghan interse	0.00	
E169407 - Reseal North overtaking lane	0.00	
A01541 - Accumulated Depn - F&E		6,831.23
A01542 - At Cost	0.00	
C130600 - Yalgoo Town Revitalisation	0.00	
C130601 - Op Shop Air Conditioner	0.00	
C130602 - Tank Paynes Find Community Cent	0.00	
C120300 - Tank Paynes Find Community Cent	0.00	
C120301 - Yalgoo Library Shelves & Furn	0.00	
C120302 - Laptop Computers	0.00	
C120303 - Coffee Machine	0.00	
C120304 - Caravan Park House F & E	0.00	
C120516 - Printer	0.00	
E168201 - Projector - Council Chambers	0.00	
E168203 - Compactus Filing Cabinets	0.00	
E168204 - Yalgoo Playgroup Equipment	0.00	
E168205 - Council Chambers Chairs	0.00	
E168207 - RTC Furniture & Equipment	0.00	
E168208 - HCP Computers & Equipment	0.00	
E168210 - Computer Hardware	0.00	
E168211 - Music Equipment	0.00	
E168212 - HCP Furniture & Equipment	0.00	
E168801 - Air-conditioners - 17 Shamrock	0.00	
E168802 - HCP Computers	0.00	
E168803 - Admin Computer Upgrades	0.00	
E168804 - Office Chairs Chelsea Violen	0.00	
E170202 - Airconditioning Fire Shed	0.00	
E170203 - Photocopier	0.00	
E170204 - Shredder	0.00	
E170251 - Solar lighting town statements	0.00	
E170253 - Air-Con - 16 Shamrock St	0.00	
E170254 - Air-Con - 30 Selwyn St	0.00	
E170257 - Computers/IT Upgrade	0.00	
E170258 - 6 Stanley St - Ceiling Fans	0.00	
E180101 - Laptop computers	0.00	
E180105 - Ice Machine	0.00	
E180107 - Caravan Park House F and Eq	0.00	
A01543 - F & E Management Valuation	44,850.00	
A01551 - Accumulated Depn. - Inf Other		112,293.83
A01552 - At Cost	1,638,949.15	
C140215 - Yalgoo Hub - Railing	13,120.81	
C140419 - Yalgoo Community Park	1,428.00	
C140503 - Yalgoo Tip - Fencing	0.00	
C140507 - Payne's Find Solar Sec Lighting	9,000.00	
C120103 - Water Wise Reticulation Project	0.00	
C120104 - Cemetery Gazebo, Niche Wall etc	0.00	
C120107 - Yalgoo Race Course Fencing	0.00	



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Accrual Basis

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
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	Debit	Credit
C120109 · Refurbish Park & Garden Depot	0.00	
C120110 · Yalgoo RADS (carryover)	0.00	
C120111 · PF RADS (Carryover)	0.00	
C120113 · Paynes Find BeautificationOS003	0.00	
C120114 · Yalgoo Lookout	0.00	
C120115 · Caravan Park Redevelopment	0.00	
C120116 · Admin Building Garden Refurb.	0.00	
C120190 · Caravan Park - Electrical	0.00	
C120191 · Water Play Park	0.00	
C130402 · Security	0.00	
C130403 · Waterwise Reticulation Project	0.00	
C130404 · Cemetery Gazebo, Niche Wall Etc	0.00	
C130405 · Recycling Waste Management	0.00	
C130406 · Yalgoo Community Park	0.00	
C130407 · Footpaths	0.00	
C130408 · Paynes Find Beautification	0.00	
C130412 · Dog Pound 12-13	0.00	
C130415 · Cemetery Yalgoo - Shelter	0.00	
C130416 · Yalgoo Community Hub (Variety)	0.00	
E170301 · Footpath	0.00	
E170302 · Caravan Perimeter Fencing	0.00	
E070402 · Community Park	0.00	
E170401 · Niche wall cemetery	0.00	
E170404 · Water Playground	0.00	
E170406 · MRVC Fence	0.00	
E170407 · Phone Exchange Upgrade	0.00	
E170408 · Flagpole	0.00	
E170409 · Footpath	0.00	
E180201 · Dog pound	0.00	
E180202 · ATU relocation & leach drains	0.00	
E180204 · Water play park	0.00	
E180205 · Payne's Find airstrip developme	0.00	
E180206 · Yalgoo airstrip development	0.00	
E180207 · MRVC fence	0.00	
E180208 · Town entry solar lighting	0.00	
E180209 · Archive storage	0.00	
E180210 · Community Park	0.00	
E180211 · Town Water Reticulation	0.00	
E180212 · Judges Box	0.00	
A01561 · Accumulated Depn - P&E		306,252.78
A01562 · At Cost	0.00	
C120500 · GPS/RAMM Camera Equip	0.00	
C120501 · Concrete Truck & Batching	0.00	
C120502 · Universal Loader (Bobcat)	0.00	
C120503 · Flat Drum Roller	0.00	
C120504 · Garden Tractor	0.00	
C120506 · Works Ute	0.00	
C120507 · Foremans Ute (x 2)	0.00	

**Shire of Yalgoo**  
**Trial Balance**  
 As of March 31, 2014  
 Mar 31, 14

	Debit	Credit
C120509 · Sundry Small Plant	0.00	
C120510 · Satellite Phones x 5	0.00	
C120512 · Aircon Server/Storeroom	0.00	
C120514 · Binder	0.00	
C120515 · Printer	0.00	
C130501 · RoMan PDA and Software	0.00	
C130502 · Work Ute	0.00	
C130503 · Sundry Small Plant	0.00	
C130504 · Bitumen Sprayer	0.00	
C130505 · Water Tanker	0.00	
C130506 · Kubota ride on Mower	0.00	
C130507 · Gardeners Ute	0.00	
C130508 · Loadrite Weighing System	0.00	
C130509 · Dolly	0.00	
C130511 · Tech Supers Ute	0.00	
C130512 · Project Exec Vehicle	0.00	
C130513 · CEO 4WD	0.00	
C130514 · Computers and Server	0.00	
C130515 · Boomlift	0.00	
C130517 · Flat Drum Roller (2011-12)	0.00	
C130518 · Binder	0.00	
C130519 · BFB Toyota Landcruiser	0.00	
E168401 · GPS Hand Held	0.00	
E168402 · Satellite Telephone	0.00	
E168403 · Pump Davey Shamrock Park	0.00	
E168404 · Camera SONY DSC-W70 Works	0.00	
E168407 · Dual Cab Utility (YA899)	0.00	
E168409 · Dual Cab Utility (YA456)	0.00	
E168410 · CAT 950H Loader	0.00	
E168411 · YA 499 Single Cab Ute Gardner	0.00	
E168412 · Miscellaneous Equipment	0.00	
E168413 · Minor Equipment	0.00	
E168414 · 6 x Satellite Telephones	0.00	
E168415 · Ezyserve Fuel Equip TT8300CX	0.00	
E168416 · Prime Mover	0.00	
E168417 · Health Comm. Project Vehicle	0.00	
E168420 · UHF RADIOS	0.00	
E168450 · Utility 4x2 Rodeo YA453	0.00	
E168701 · Railway Station	0.00	
E168702 · CEO Vehicle	0.00	
E168703 · Dolly Trailer	0.00	
E168704 · YA1620 Welder Trailer	0.00	
E168705 · YA361 Grader 12H CAT	0.00	
E168706 · Community Bus-ROSA	0.00	
E168707 · Dual Cab Utility (YA453)	0.00	
E168708 · Dual Cab Utility (YA899)	0.00	
E168709 · Trailer 7 x 5 (YA1620)	0.00	
E168710 · Dolly YA1592	0.00	

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Accrual Basis

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
Mar 31, 14

	Debit	Credit
E168711 - Tri Axle Loaw Loader	0.00	
E168712 - Water Tanker Tri	0.00	
E168713 - Dual Cab Utility (YA456)	0.00	
E170103 - Side Tipper Trailer	0.00	
E170105 - Foreman's Ute	0.00	
E170106 - Works Ute	0.00	
E170107 - Gardener's Ute	0.00	
E170109 - Rockbreaker Attachment JCB	0.00	
E170110 - CDO Vehicle	0.00	
E170111 - CEO Vehicle	0.00	
E170501 - Fire Tender	0.00	
E170502 - Light tanker - Payne's Find	0.00	
E170503 - Rubbish truck	0.00	
E170504 - Ride on mower - Slasher	0.00	
E170505 - Ride on mower - 1200mm	0.00	
E170506 - Dual cab Foreman's vehicle	0.00	
E170511 - Prime Mower	0.00	
E170512 - Side Tipper	0.00	
E170513 - Forklift	0.00	
E170514 - Service Truck	0.00	
E170516 - Radio Installation	0.00	
E170517 - CEO Vehicle	0.00	
E180501 - CEO car	0.00	
E180502 - Grader	0.00	
E180503 - Self propelled MT roller	0.00	
E180504 - Water tanker	0.00	
E180505 - Compressor	0.00	
E180506 - Backhoe	0.00	
E180508 - Car trailer	0.00	
E180509 - Workscrew dual cab ute	0.00	
E180510 - Foreman dual cab ute	0.00	
E180512 - Gardeners ute	0.00	
E180513 - Centrecare car	0.00	
E180515 - Admin vehicle	0.00	
E180516 - Computer server upgrade	0.00	
E180517 - Pump, Centrifugal 3" (Crommlins	0.00	
A01563 - P & E Managment Valuation	758,790.40	
A01564 - P & E Independent Valuation	2,030,981.30	
C140600 - Side Tipper	92,970.00	
C140602 - FUSO Works Truck	83,929.00	
C140603 - Tandem Dolly	29,270.00	
C140604 - Side Tipper - Roadwest	92,970.00	
C140605 - Works Maint Ute	40,231.73	
C140606 - Sundry Small Plant	20,971.02	
C140610 - Works Ute	40,241.05	
C140612 - Project Executive Vehicle	46,907.27	
C140614 - Admin Car	36,787.50	
C140615 - Computers and Server	18,771.05	

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
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	Debit	Credit
C140616 · CDO Car	36,787.50	
A01571 · Accumulated Depn - Tools	0.00	
A01572 · At Cost	0.00	
A01581 · NWHS Accum Depreciation	0.00	
A01582 · NWHS P & E at Cost	0.00	
L01215 · SUNDRY CREDITORS		146,676.91
2200 · Tax Payable	13,785.31	
2222 · Control Account ATO	0.00	
L01225 · Annual Leave		85,591.42
L01226 · LSL Liability Current		95,791.15
L01235 · Accrued Wages Liability	0.00	
L01236 · Sick Leave Liability		31,699.98
L01221 · Borrowings - Current		12,594.72
L01222 · Accrued Interest	0.00	
L01223 · Provision for Bonds	0.00	
L01224 · FBT Payable	0.00	
L01227 · Staff reimbursements	0.00	
L01228 · Accrued Expenses	0.00	
L01240 · Prepaid Income	0.00	
L01258 · FESA Liability		36.00
L01260 · Public Fuel purchase	0.00	
2100 · Payroll Reimbursments-HCP	0.00	
L01237 · Super	0.00	
L01238 · Electricity-Wayne Hodder	0.00	
L0131 · Social Club	0.00	
L0132 · Rent Staff Housing	0.00	
L0133 · Rent MURAC	0.00	
L01334 · WA Councils Union.	0.00	
L0134 · GMF	0.00	
L0135 · ASU	0.00	
L0136 · Sundry Debt Repays		100.00
L0137 · PAYG Tax Payable		32,616.00
L0138 · Sundry Deductions	0.00	
L0140 · Child Support Agency	0.00	
L0143 · PE Vehicle purchase/share	0.00	
L0150 · Fleet Car Lease	0.00	
L0160 · Salary Sacrifice laptop	0.00	
L01250 · BCITF Liability	0.00	
L01255 · BRB Levy Liability	0.00	
L0141 · MLV, MDLs etc Payments	0.00	
L0142 · Trust Bonds		1,200.00
L0199 · Council Candidates Deposit	0.00	
L041 · Chapel & Museum Fees	0.00	
L5000 · Credit Card	0.00	
L01230 · Provision - Employee LSL		17,947.00
L01231 · Provision - Annual Leave	0.00	
L01710 · Loan Liability		429,530.27
3000 · Opening Bal Equity		16,108,870.92

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
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	Debit	Credit
3900 - *Retained Earnings		9,618,134.75
L01900 - Reserved Equity	0.00	
L01901 - Revaluation Reserve		2,447,971.18
L01903 - Office Equipment Reserve		22,819.37
L01905 - Long Service Leave Reserve		96,313.91
L01907 - Plant Reserve		241,477.12
L01909 - Yal/Ninghan Road Reserve		164,588.53
L01910 - Building Reserve		493,176.56
L01912 - Comm Amenities Maint Reserve		176,014.27
L01913 - Sport Complex Reserve Resrve		86,295.13
L01914 - HCP Reserve		120,218.09
L01915 - Yalgoo Morawa Road Reserve		94,054.75
L01916 - House Maintenance Reserve		30,468.52
L01917 - General Road Equity		109,578.85
L01918 - Superannuation Back-Pay Reserve		79,839.59
I031005 - GRV- Townsites Improved		20,225.34
I031020 - UV - Pastoral Rates		57,591.79
I031025 - UV - Mining Leases		1,462,656.48
I031030 - UV - Prospecting		146,925.91
I031040 - GRV - Minimum (Improved)		520.00
I031045 - GRV - Minimum (Vacant)		6,600.00
I031055 - UV - Minimum (Pastoral)		780.00
I031060 - UV - Minimum (Mining)		7,800.00
I031065 - UV - Minimum (Prospecting)		32,240.00
I031084 - UV Interim (Pastoral)	204.22	
I031085 - UV - Interim (Mining)		105,239.43
I031086 - UV Interim (Exploration)	17,901.20	
I031090 - UV - Interim (Other)	0.00	
I031110 - Legal Expenses Recovered		139.90
I031120 - Non Payment Penalty		8,553.90
I031140 - Cost of Instalment Option		10,612.00
I032010 - Grants Commissoon		647,001.00
I032015 - Country Local Gov Funding		421,524.00
I032020 - Local Road Grants		203,825.25
I032030 - Interest on Invest - Muni		34,850.24
I032040 - Interest on Invest - Reserves		39,492.11
I041020 - Community Event funding		2,000.00
I051010 - Fire Service Grants		6,556.00
I052130 - Dog Registrations		50.00
I053015 - PF Telephone Box Lighting		900.00
I074005 - Health Inspection Fees		176.00
I074010 - Septic Tank Fee		260.00
I091005 - Staff Housing Rental		10,481.81
I101005 - Household Refuse Remov. Charges		8,280.00
I101010 - Commercial Refuse Remov Charges		2,760.00
I103005 - Town Planning Fees		5,242.00
I107005 - Cemetery Fees		1,200.00
I107010 - Community Bus Hire		786.00

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
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	Debit	Credit
I111005 - Hall Hire		140.00
I111021 - Yalgoo Community Hub ( MWIP)		85,909.00
I111022 - Yalgoo Community Hub (CSRFF)		101,477.00
I111024 - Murchison Community Hub contr		5,133.00
I113011 - Old Railway Station Hire		63.64
I113023 - Kidsport Grant		45,000.00
I117005 - Sale of History Books		15.00
I117010 - Chapel & Museum Fees		176.34
I117025 - State Heritage Office Grant		2,001.78
I121005 - RRGF Grants 1		115,596.00
I121010 - RRGF Grants 2		120,000.00
I121012 - RRGF Grants 3		152,091.00
I121015 - MRWA Direct Grants		108,898.00
I121020 - Roads to Recovery Grants		304,692.00
I121039 - Road Agreements Income		2,788.00
I121040 - Contrib to Road Const - Mining		154,496.00
I121045 - Contrib to Road Mtce - Mining		99,359.95
I121055 - Depot Sale Cement Other Mat		80.00
I131200 - Commissions on Police Licensing	0.00	
I132005 - Caravan Park Revenues		9,054.95
I132027 - Healthy Community Mining Co Con		54,000.00
I132028 - HCP Activities Funding		2,000.00
I132035 - Regional Tourism Strategy		34,284.00
I132036 - Tourist Sales		104.54
I132039 - Community Projects Mining Contr		70,000.00
I132040 - TIRF Grant		122,500.00
I132114 - Tourism Initiative Regional Dev	0.00	
I133005 - Building Permits		3,248.00
I133010 - BCITF & BSL Fees to Shire		48.20
I136040 - Fuel Station Lease Income		5,889.04
I141005 - Private Works Charges		3,525.91
I143010 - Reimbursements		511.24
I144020 - Reimbursements		31,275.00
I144030 - Plant & Equipment Hire		551.55
I144100 - Gain on Disposal of Assets	0.00	
I145010 - Reimbursements		33,047.70
I145015 - Advertising Rebates		2,594.13
I145020 - Admin Charges		338.37
I145025 - Photocopies & Facsimiles		31.62
I145030 - Profit on Sale of Assets		16,758.23
I145046 - Commissions - Transport		1,951.81
I145060 - Road Agreement - admin	0.00	
I145061 - Road Construction Mining-admin		41,476.53
I145063 - KidSport Administration		10,000.00
I148003 - Other Income		298.34
6560 - Payroll Expenses	0.00	
E031004 - Early Payment Incentive	1,000.00	
E031010 - Valuation Expenses	2,101.60	

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
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	Debit	Credit
E031020 - Debt Collection Costs	3,246.59	
E031021 - Refunds		1,171.07
E031030 - Other Expenses		40.00
E031200 - Admin Allocation - Rates	66,676.87	
E032200 - Admin Allocation - Other GPF	41,673.04	
E041005 - Members Subscriptions	11,281.02	
E041011 - Presidents allowance	7,567.65	
E041012 - Deputy Presidents allowance	1,859.80	
E041015 - Members Meeting Fees	27,335.27	
E041020 - Members Travelling	26,954.47	
E041022 - Member Communication Allowance	12,498.62	
E041030 - Conference Expenses	16,837.02	
E041035 - Training Expenses	21,143.67	
E041040 - Refreshments & Receptions	5,683.66	
E041050 - Election Expenses	2,106.84	
E041055 - Council Chambers Maintenance	3,385.28	
E041060 - Members Insurance	4,233.92	
E041065 - Members Donations	1,370.00	
E041070 - Murchison Zone WALGA Exps	2,100.00	
E041075 - Members Expenses Other	1,694.98	
E041091 - Planning - Integrated	53,748.53	
E041092 - Planning - Business Cases	7,695.00	
E041200 - Admin Allocation - Members	166,692.30	
E041298 - Depn - Membership	112.60	
E051005 - Fire Prevention Expenses	1,432.73	
E051010 - Fire Vehicles Expenses	20,012.86	
E051015 - Fire Insurance	1,539.56	
E051020 - Fire Shed Expenses	357.54	
E051110 - Fire breaks	3,646.52	
E051111 - Emergency Management	1,379.46	
E051150 - Bush Fire Expenses	2,929.69	
E051200 - Admin Allocation - Fire Control	16,669.22	
E051298 - Depn - Fire Control	31,748.67	
E052005 - Animal Control Expenses	14.36	
E052015 - Animal Ranger Expenses	8,800.00	
E052105 - Cat Act Expenses	3,880.00	
E052200 - Admin Allocation - Animal Contr	16,669.22	
E052298 - Depn. Animal Control	236.88	
E053010 - RoadWise LG Road Safety Grant	5,000.00	
E053200 - Admin Allocation - Other Law	8,334.59	
E061200 - Admin Allocation - Other Educat	4,167.30	
E074006 - EHO Consulting	3,023.95	
E074200 - Admin Allocation - Other Health	8,334.59	
E074298 - Depn. - Health Admin. & Inspect	610.63	
E075200 - Admin Allocated - Prev Services	4,167.30	
E077005 - Health Centre Maintenance	12,902.31	
E077010 - Analytical Expenses	425.35	
E077015 - Ambulance Services	153.88	

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
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	Debit	Credit
E077100 · Other Health Admin Allocation	16,669.22	
E077298 · Depn - Other Health	14,615.68	
E091005 · Staff Housing Expenses	853.81	
E091006 · Housing Expenses - Insurance	10,957.84	
E091007 · Housing Expenses - Utilities	30,576.00	
E091008 · Housing Expenses - R & M	79,080.22	
E091009 · Housing Expenses - Other	4,657.53	
E091020 · Interest Expense Loan 53	4,950.21	
E091025 · Interest Expense Loan 55	6,651.22	
E091100 · Admin Allocation	25,003.83	
E091298 · Depreciation - Staff Housing	10,626.46	
E092105 · 18C Shamrock St expenses	12,507.83	
E092110 · 18D Shamrock St expenses	3,205.49	
E092200 · Admin Alloc - Other Housing	8,334.59	
E092298 · Depn - Other Housing	45,736.03	
E101005 · Household Refuse Collection	8,840.54	
E101010 · Refuse Site Mainten - Yalgoo	357.12	
E101015 · Refuse Site Mainten - Paynes F	3,324.61	
E101020 · Commercial Refuse Collection	8,268.09	
E101200 · Admin Allocation - Sanitation	8,334.59	
E106005 · TP Scheme Expenses	5,948.85	
E106006 · Yalgoo Townsite Infr. Plan	250.00	
E106007 · EHO Consulting	1,841.30	
E106011 · Yalgoo Revitalisation Planning	26,954.26	
E106200 · Admin Allocation - Town Plannin	8,334.59	
E107005 · Cemetery Expenses	3,364.91	
E107010 · Public Conveniences	41,955.27	
E107015 · Community Bus Expenses	8,279.75	
E107021 · Vacant Land Development/Mtce	1,169.58	
E107025 · Interest Expenditure - Loan 54	3,604.56	
E107200 · Admin Allocation - Other Commun	16,669.22	
E107202 · Loss on disposal of assets	8,494.02	
E107298 · Depn - Other Community Services	13,178.69	
E111005 · Yalgoo Hall Expenses	27,960.99	
E111200 · Admin Allocation - Public Halls	41,673.04	
E111298 · Depn - Public Halls	11,452.16	
E113002 · Community Park Gibbon St	12,792.82	
E113004 · Shamrock St Park	4,903.53	
E113010 · Old Railway Station grounds	35,629.13	
E113015 · Old Railway Station building	43,216.77	
E113020 · Paynes Find Complex Expenses	7,917.02	
E113025 · Tennis Courts	73.61	
E113027 · Yalgoo Hub - Covered Sports	26,484.69	
E113028 · Kidsport expenditure	57,200.00	
E113030 · Yalgoo Golf Course	1,435.49	
E113060 · Minor Equipment	211.19	
E113070 · Payne's Find Development projec	0.00	
E113090 · Water Park Mtce	34,924.50	



# Shire of Yalgoo Trial Balance

As of March 31, 2014  
Mar 31, 14

	Debit	Credit
E113200 · Admin Allocation - Other Recrea	41,673.04	
E113298 · Depn - Other Recreation	65,642.12	
E114005 · Rebroadcasting Licences	440.25	
E114006 · Rebroadcasting Mats/Contr	1,905.21	
E114010 · Rebroadcasting Equip Mtce	119.70	
E114011 · Digital TV Initiative	2,659.08	
E114200 · Admin Allocated - TV	4,167.24	
E115010 · Freight & Post (Books)	344.10	
E115015 · Library Other Expenses	2,225.88	
E115200 · Admin Allocation - Libraries	41,673.04	
E115298 · Depn - Library	0.00	
E116110 · Celebration	13,838.04	
E116200 · Admin Allocated Other Culture	8,334.59	
E117005 · Museum/Gaol Expenses	3,120.25	
E117010 · Chapel Expenses	2,777.45	
E117024 · Heritage Preservation Fund Exp	2,669.04	
E117110 · Old Anglican Church	1,579.49	
E117200 · Admin Alloc - Other Heritage	12,501.87	
E117298 · Depn Other Heritage	20,186.65	
E122005 · Town St Maintenance	56,620.24	
E122010 · Footpaths/Crossover Mtce	1,672.92	
E122011 · Lighting of Streets	4,651.71	
E122013 · Street Trees & Watering	21,791.98	
E122014 · Loss on Disposal of Assets	54,966.49	
E122015 · Road Mtce Yalg Nighan Unsealed	31,400.00	
E122016 · General Road Expenses	0.00	
E122025 · Road Mtce Other Works	1,307.00	
E025.10 · Sign Reps/Replace	12,480.62	
E122030 · Road Inspection After Rain	5,865.13	
E122050 · Engineering	33,268.69	
E122054 · Cement Products	2,868.13	
E122055 · Rural Road Maintenance	264,269.78	
E122056 · Roman Expenses	14,973.00	
E122060 · Depot Maintenance	0.00	
E122061 · Road Agreement Administration	36,826.53	
E122090 · Rework - Inclement Weather	15,000.00	
E122095 · PWOH Under Utilisation	39,442.14	
E122096 · POC Under Utilisation	254,089.17	
E122200 · Admin Allocation - Roads	41,673.04	
E122298 · Depreciation - Transport Other	512,513.94	
E126005 · Yalgoo Airstrip	2,912.10	
E126010 · Paynes Find Airstrips	5,378.74	
E126200 · Admin Allocation - Aerodromes	8,334.59	
E126298 · Depn - Aerodromes	3,037.00	
E131010 · Vermin Control - MRVC	17,394.00	
E131200 · Admin Allocated	16,669.22	
E131298 · Depreciation	283.90	
E132005 · Caravan Park Expenditure	95,856.60	

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
Mar 31, 14

	Debit	Credit
E132007 · Tourism Promotion	3,620.30	
E132009 · Town Entry Statements (Mtce)	6,714.37	
E132010 · Website Development Expenses	230.00	
E132011 · Regional Tourism Project exp	44.85	
E132017 · Tourism Development Manager	3,552.11	
E132025 · Centrecare support	25,228.42	
E132026 · Emu Cup event	0.00	
E132027 · Yalgoo Racetrack Expenses	1,940.86	
E132029 · Jokers Tunnel Expenses	863.56	
E132030 · Yalgoo Lookout Expenses	481.58	
E132031 · Banners in the Terrace	131.29	
E132032 · Yalgoo Almighty	53,973.31	
E132116 · HCP Salaries and Wages	56,996.35	
E132117 · HCP Staff & Training Expenses	5,015.73	
E132118 · HCP Project Activity Expenses	15,016.77	
E132119 · HCP Vehicle YA800	3,562.79	
E132121 · HCP Office Materials & Contract	1,193.19	
E132122 · HCP Office Equipment	932.09	
E132131 · HCP Camps and Trip Expenses	9,159.72	
E132200 · Admin Allocated - Tourism	41,673.05	
E132298 · Depn - Tourism	14,690.75	
E133005 · Building Control Expenses	4,542.75	
E133010 · EHO Consulting Costs	10,436.18	
E133200 · Admin Allocated Building Contro	8,334.60	
E136015 · Licences/Permits	1,015.30	
E136030 · Other Expenses	525.46	
E136200 · Admin Allocated Fuel Station	8,334.60	
E136298 · Depn Fuel Station	7,007.04	
E138200 · Admin Allocated-Other Econ Dev	8,334.60	
E141005 · Private Works Expenses	3,310.94	
E141200 · Admin Allocation - Private Work	11,934.60	
E143005 · PWO Wages Costs	182,865.24	
E143010 · Sick Leave	21,192.44	
E143015 · Annual Leave	50,832.88	
E143020 · Public Holidays	18,960.15	
E143025 · Long Service Leave	20,801.69	
E143035 · Superannuation	54,180.05	
E143040 · Wages Allowances	7,983.28	
E143050 · Staff Training	3,967.88	
E143055 · Protective Clothing	6,540.36	
E143060 · Travel & Accommodation	3,618.14	
E143064 · Depot Mtce (Works) Expenses	25,792.57	
E143065 · Depot Mtce (P&G) Expenses	5,745.00	
E143075 · PWO Vehicle Expenses	10,513.40	
E143078 · OH & S	1,291.80	
E143085 · Tools Replaced	96.00	
E143100 · Insurance on Works	7,305.70	
E143101 · Satellite phones	5,916.78	

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
Mar 31, 14

	Debit	Credit
E143102 · Recruitment expenses/relocation	10,670.30	
E143110 · Works Workers Compen. Insurance	25,789.02	
E143200 · Admin Allocated	83,346.12	
E143299 · LESS PWOH ALLOCATED-PROJECTS		547,408.80
E144005 · Fuel & Oil	177,438.74	
E144010 · Tyres & Tubes	32,100.23	
E144015 · Parts & Repairs	263,221.10	
E144025 · Insurance (Reg/Ins)	53,244.37	
E144040 · Blades & Tynes	14,097.14	
E144045 · Licensing (Reg/Ins)	9,550.45	
E144050 · Survey and Microcom Equipment	691.79	
E144052 · Workshop consumables	8,649.45	
E144053 · Replacement tools	561.05	
E144054 · Loss on disposal of fixed asset	14,743.15	
E144200 · Admin Alloc - POC	41,673.08	
E144298 · Plant Depreciation	64,248.62	
E144299 · LESS POC ALLOCATED-PROJECTS		680,219.17
E145005 · Salaries & Wages	384,728.81	
E145010 · Superannuation	59,348.63	
E145015 · Staff Amenities	2,273.46	
E145020 · Staff Uniforms	222.15	
E145025 · Recruitment Expenses	3,382.59	
E145026 · Admin Relocation Expenses	7,357.33	
E145030 · Staff Training	17,521.44	
E145035 · Advertising	1,490.77	
E145040 · Postage and Freight	2,148.87	
E145045 · Printing & Stationery	7,782.77	
E145050 · Subscriptions	4,443.82	
E145055 · Computer Mtce/Support	15,478.18	
E145060 · Office Equip Mtce	15,262.75	
E145065 · Travel & Accommodation	2,705.30	
E145070 · Conference Expenses	10,167.48	
E145075 · Vehicle Expenses- YA 0	6,324.75	
E145076 · Admin VRE (FBT)	18,393.00	
E145080 · Audit Fees	9,758.29	
E145085 · Consultancy	9,073.00	
E145086 · Accounting Service	109,984.50	
E145088 · Business Case Expenses	0.00	
E145090 · Legal Expenses	2,383.20	
E145095 · Administration Building Mtce	30,175.82	
E145096 · Human Resource Management	450.00	
E145105 · Electricity	5,847.12	
E145110 · Telephone-Internet	19,269.00	
E145115 · Insurance	44,997.79	
E145120 · Bank Charges	3,723.44	
E145125 · Loss on Sale of Assets	0.00	
E145130 · Expenses Other	1,245.99	
E145136 · Cash discrepancy account	0.00	

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Accrual Basis

# Shire of Yalgoo Trial Balance

As of March 31, 2014  
Mar 31, 14

	Debit	Credit
E145140 - Cash Rounding Account	0.00	
E145145 - Water	1,258.95	
E145146 - Admin Vehicle	5,556.21	
E145147 - Record Management	6,000.00	
E145298 - Depn - Administration General	24,705.38	
E145300 - LESS ADMIN ALLOCATED-PROGRAMS		833,460.79
E146010 - Gross Total Salaries and Wages	1,043,297.50	
E146020 - Reimb.- Workers Comp.		1,019.20
E146200 - LESS SALS/WAGES ALLOCATED		1,043,297.54
E147900 - Suspense	0.00	
<b>TOTAL</b>	<b>61,517,203.20</b>	<b>61,517,203.20</b>

**Shire of Yalgoo**  
**Income Statement Detailed by Program**  
 July 1, 2013 through to March 31, 2014

	Jul 13 - Mar 14	Budget	\$ Over Budget	Annual Budget
<b>Income</b>				
<b>I03 - GENERAL PURPOSE FUNDING</b>				
<b>I031 - Rates</b>				
I031005 - GRV- Townsites Improved	20,225.34	20,225.00	0.34	20,225.00
I031020 - UV - Pastoral Rates	57,591.79	56,151.00	1,440.79	56,151.00
I031025 - UV - Mining Leases	1,462,656.48	1,451,084.00	11,572.48	1,451,084.00
I031030 - UV - Prospecting	146,925.91	132,830.00	14,095.91	132,830.00
I031040 - GRV - Minimum (Improved)	520.00	520.00	0.00	520.00
I031045 - GRV - Minimum (Vacant)	6,600.00	6,600.00	0.00	6,600.00
I031055 - UV - Minimum (Pastoral)	780.00	780.00	0.00	780.00
I031060 - UV - Minimum (Mining)	7,800.00	7,800.00	0.00	7,800.00
I031065 - UV - Minimum (Prospecting)	32,240.00	29,380.00	2,860.00	29,380.00
I031084 - UV Interim (Pastoral)	-204.22			
I031085 - UV - Interim (Mining)	105,239.43	22,000.00	83,239.43	30,000.00
I031086 - UV Interim (Exploration)	-17,901.20			
I031090 - UV - Interim (Other)	0.00			
I031100 - UV - Ex-Gratia	0.00	0.00	0.00	15,000.00
I031105 - Rates Written Off	0.00	-500.00	500.00	-1,000.00
I031110 - Legal Expenses Recovered	139.90	1,500.00	-1,360.10	2,000.00
I031120 - Non Payment Penalty	8,553.90	3,500.00	5,053.90	4,000.00
I031130 - Account Enquiries	0.00	150.00	-150.00	200.00
I031140 - Cost of Instalment Option	10,612.00	6,000.00	4,612.00	6,000.00
<b>Total I031 - Rates</b>	<b>1,841,779.33</b>	<b>1,738,020.00</b>	<b>103,759.33</b>	<b>1,761,570.00</b>
<b>I032 - Other GPF</b>				
I032010 - Grants Commisson	647,001.00	664,143.00	-17,142.00	885,525.00
I032015 - Country Local Gov Funding	421,524.00	843,048.00	-421,524.00	843,048.00
I032020 - Local Road Grants	203,825.25	204,936.00	-1,110.75	273,248.00
I032030 - Interest on Invest - Muni	34,850.24	60,000.00	-25,149.76	80,000.00
I032040 - Interest on Invest - Reserves	39,492.11	45,000.00	-5,507.89	58,325.00
I032045 - Interest on Invest-Other Funds	0.00	100.00	-100.00	100.00
<b>Total I032 - Other GPF</b>	<b>1,346,692.60</b>	<b>1,817,227.00</b>	<b>-470,534.40</b>	<b>2,140,246.00</b>
<b>Total I03 - GENERAL PURPOSE FUNDING</b>	<b>3,188,471.93</b>	<b>3,555,247.00</b>	<b>-366,775.07</b>	<b>3,901,816.00</b>
<b>I04 - GOVERNANCE</b>				
<b>I041 - Governance - Membership</b>				
I041020 - Community Event funding	2,000.00			
<b>Total I041 - Governance - Membership</b>	<b>2,000.00</b>			
<b>Total I04 - GOVERNANCE</b>	<b>2,000.00</b>			
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>				
<b>I051 - Fire Prevention</b>				
I051005 - Bush Fire Brig. Capital Grants	0.00	0.00	0.00	0.00
I051010 - Fire Service Grants	6,556.00	7,650.00	-1,094.00	10,200.00
I051015 - FESA Admin Commission	0.00	3,000.00	-3,000.00	3,000.00
I051020 - Fire costs reimbursement	0.00	20,000.00	-20,000.00	20,000.00
<b>Total I051 - Fire Prevention</b>	<b>6,556.00</b>	<b>30,650.00</b>	<b>-24,094.00</b>	<b>33,200.00</b>
<b>I052 - Animal Control</b>				
I052105 - Grant - Cat Act Implementation	0.00	0.00	0.00	0.00
I052110 - Fines & Penalties	0.00	400.00	-400.00	500.00
I052120 - Impounding Fees	0.00	100.00	-100.00	100.00
I052130 - Dog Registrations	50.00	200.00	-150.00	500.00
<b>Total I052 - Animal Control</b>	<b>50.00</b>	<b>700.00</b>	<b>-650.00</b>	<b>1,100.00</b>

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Accrual Basis

**Shire of Yalgoo**  
**Income Statement Detailed by Program**  
July 1, 2013 through to March 31, 2014

	Jul 13 - Mar 14	Budget	\$ Over Budget	Annual Budget
<b>I053 - Other Law Order &amp; Public Safety</b>				
I053015 - PF Telephone Box Lighting	900.00	900.00	0.00	900.00
<b>Total I053 - Other Law Order &amp; Public Safety</b>	<b>900.00</b>	<b>900.00</b>	<b>0.00</b>	<b>900.00</b>
<b>Total I05 - LAW ORDER &amp; PUBLIC SAFETY</b>	<b>7,506.00</b>	<b>32,250.00</b>	<b>-24,744.00</b>	<b>35,200.00</b>
<b>I07 - HEALTH</b>				
<b>I074 - Admin. &amp; Inspections</b>				
I074005 - Health Inspection Fees	176.00	600.00	-424.00	1,000.00
I074010 - Septic Tank Fee	260.00	150.00	110.00	200.00
<b>Total I074 - Admin. &amp; Inspections</b>	<b>436.00</b>	<b>750.00</b>	<b>-314.00</b>	<b>1,200.00</b>
<b>I077 - Other Health</b>				
I077010 - Reimbursements WACHS	0.00	12,000.00	-12,000.00	16,500.00
<b>Total I077 - Other Health</b>	<b>0.00</b>	<b>12,000.00</b>	<b>-12,000.00</b>	<b>16,500.00</b>
<b>Total I07 - HEALTH</b>	<b>436.00</b>	<b>12,750.00</b>	<b>-12,314.00</b>	<b>17,700.00</b>
<b>I09 - HOUSING</b>				
<b>I091 - Staff Housing</b>				
I091005 - Staff Housing Rental	10,481.81	11,100.00	-618.19	15,000.00
I091016 - Grant - MWIP	0.00	0.00	0.00	360,000.00
<b>Total I091 - Staff Housing</b>	<b>10,481.81</b>	<b>11,100.00</b>	<b>-618.19</b>	<b>375,000.00</b>
<b>Total I09 - HOUSING</b>	<b>10,481.81</b>	<b>11,100.00</b>	<b>-618.19</b>	<b>375,000.00</b>
<b>I10 - COMMUNITY AMENITIES</b>				
<b>I101 - Sanitation Other</b>				
I101005 - Household Refuse Remov. Charges	8,280.00	8,300.00	-20.00	8,300.00
I101010 - Commercial Refuse Remov Charges	2,760.00	3,200.00	-440.00	3,200.00
<b>Total I101 - Sanitation Other</b>	<b>11,040.00</b>	<b>11,500.00</b>	<b>-460.00</b>	<b>11,500.00</b>
<b>I103 - Town Planning &amp; Regional Devel</b>				
I103005 - Town Planning Fees	5,242.00	100.00	5,142.00	100.00
I103010 - Grant-Yalgoo Town Struct Plan	0.00	0.00	0.00	0.00
I103015 - CDC Fee	0.00	100.00	-100.00	100.00
<b>Total I103 - Town Planning &amp; Regional Devel</b>	<b>5,242.00</b>	<b>200.00</b>	<b>5,042.00</b>	<b>200.00</b>
<b>I107 - Other</b>				
I107005 - Cemetery Fees	1,200.00	600.00	600.00	1,200.00
I107010 - Community Bus Hire	786.00	400.00	386.00	500.00
I107301 - Sale of land	0.00	21,750.00	-21,750.00	21,750.00
<b>Total I107 - Other</b>	<b>1,986.00</b>	<b>22,750.00</b>	<b>-20,764.00</b>	<b>23,450.00</b>
<b>Total I10 - COMMUNITY AMENITIES</b>	<b>18,268.00</b>	<b>34,450.00</b>	<b>-16,182.00</b>	<b>35,150.00</b>
<b>I11 - RECREATION &amp; CULTURE</b>				
<b>I111 - Public Halls and Civic Centres</b>				
I111005 - Hall Hire	140.00	375.00	-235.00	500.00
I111021 - Yalgoo Community Hub ( MWIP)	85,909.00	85,909.00	0.00	85,909.00
I111022 - Yalgoo Community Hub (CSRFF)	101,477.00	101,477.00	0.00	101,477.00
I111024 - Murchison Community Hub contr	5,133.00			
<b>Total I111 - Public Halls and Civic Centres</b>	<b>192,659.00</b>	<b>187,761.00</b>	<b>4,898.00</b>	<b>187,886.00</b>
<b>I113 - Other Recreation</b>				

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Accrual Basis

Shire of Yalgoo

Income Statement Detailed by Program

July 1, 2013 through to March 31, 2014

	Jul 13 - Mar 14	Budget	\$ Over Budget	Annual Budget
I113011 - Old Railway Station Hire	63.64	750.00	-686.36	1,000.00
I113015 - Paynes Find Complex Hire	0.00	100.00	-100.00	100.00
I113021 - Jockey club Judge Box contr	0.00	2,000.00	-2,000.00	2,000.00
I113022 - RDAF Grant	0.00	132,000.00	-132,000.00	132,000.00
I113023 - Kidsport Grant	45,000.00	45,000.00	0.00	45,000.00
<b>Total I113 - Other Recreation</b>	<b>45,063.64</b>	<b>179,850.00</b>	<b>-134,786.36</b>	<b>180,100.00</b>
<b>I117 - Other Heritage</b>				
I117005 - Sale of History Books	15.00	75.00	-60.00	100.00
I117010 - Chapel & Museum Fees	176.34	500.00	-323.66	500.00
I117025 - State Heritage Office Grant	2,001.78	7,500.00	-5,498.22	7,500.00
<b>Total I117 - Other Heritage</b>	<b>2,193.12</b>	<b>8,075.00</b>	<b>-5,881.88</b>	<b>8,100.00</b>
<b>Total I11 - RECREATION &amp; CULTURE</b>	<b>239,915.76</b>	<b>375,686.00</b>	<b>-135,770.24</b>	<b>376,086.00</b>
<b>I12 - TRANSPORT</b>				
<b>I121 - Roads &amp; Streets</b>				
I121005 - RRGP Grants 1	115,596.00	288,992.00	-173,396.00	288,992.00
I121010 - RRGP Grants 2	120,000.00	300,000.00	-180,000.00	300,000.00
I121012 - RRGP Grants 3	152,091.00	152,092.00	-1.00	152,092.00
I121015 - MRWA Direct Grants	108,898.00	105,000.00	3,898.00	105,000.00
I121020 - Roads to Recovery Grants	304,692.00	304,918.00	-226.00	304,918.00
I121039 - Road Agreements Income	2,788.00	301,000.00	-298,212.00	602,060.00
I121040 - Contrib to Road Const - Mining	154,496.00	5,944,496.00	-5,790,000.00	6,194,496.00
I121045 - Contrib to Road Mtce - Mining	99,359.95	0.00	99,359.95	0.00
I121047 - CLGF Yalgoo Morawa Road	0.00	0.00	0.00	676,524.00
I121050 - Depot Sale of Scrap	0.00	10,000.00	-10,000.00	10,000.00
I121055 - Depot Sale Cement Other Mat	80.00			
I121060 - Profit on Sale of Assets	0.00	72,750.00	-72,750.00	72,750.00
<b>Total I121 - Roads &amp; Streets</b>	<b>1,058,000.95</b>	<b>7,479,248.00</b>	<b>-6,421,247.05</b>	<b>8,706,832.00</b>
<b>Total I12 - TRANSPORT</b>	<b>1,058,000.95</b>	<b>7,479,248.00</b>	<b>-6,421,247.05</b>	<b>8,706,832.00</b>
<b>I13 - ECONOMIC SERVICES</b>				
<b>I131 - Rural Services</b>				
I131200 - Commissions on Police Licensing	0.00	0.00	0.00	0.00
<b>Total I131 - Rural Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>I132 - Tourism/Area Promotion</b>				
I132005 - Caravan Park Revenues	9,054.95	17,500.00	-8,445.05	22,000.00
I132027 - Healthy Community Mining Co Con	54,000.00	54,000.00	0.00	54,000.00
I132028 - HCP Activities Funding	2,000.00	3,750.00	-1,750.00	5,000.00
I132035 - Regional Tourism Strategy	34,284.00	87,142.00	-52,858.00	87,142.00
I132036 - Tourist Sales	104.54	100.00	4.54	100.00
I132039 - Community Projects Mining Contr	70,000.00	40,000.00	30,000.00	40,000.00
I132040 - TIRF Grant	122,500.00	250,000.00	-127,500.00	250,000.00
I132114 - Tourism Initiative Regional Dev	0.00			
<b>Total I132 - Tourism/Area Promotion</b>	<b>291,943.49</b>	<b>452,492.00</b>	<b>-160,548.51</b>	<b>458,242.00</b>
<b>I133 - Building Control</b>				
I133005 - Building Permits	3,248.00	5,000.00	-1,752.00	10,000.00
I133010 - BCITF & BSL Fees to Shire	48.20	50.00	-1.80	100.00
<b>Total I133 - Building Control</b>	<b>3,296.20</b>	<b>5,050.00</b>	<b>-1,753.80</b>	<b>10,100.00</b>
<b>I136 - Fuel Station</b>				
I136040 - Fuel Station Lease Income	5,889.04	6,000.00	-110.96	6,000.00

**Shire of Yalgoo**  
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	<b>Jul 13 - Mar 14</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Annual Budget</b>
<b>Total I136 - Fuel Station</b>	5,889.04	6,000.00	-110.96	6,000.00
<b>I138 - Other Economic Development</b>				
<b>I138110 - Community Benefit</b>	0.00	21,600.00	-21,600.00	21,600.00
<b>Total I138 - Other Economic Development</b>	0.00	21,600.00	-21,600.00	21,600.00
<b>Total I13 - ECONOMIC SERVICES</b>	301,128.73	485,142.00	-184,013.27	495,942.00
<b>I14 - OTHER PROPERTY &amp; SERVICES</b>				
<b>I141 - Private Works</b>				
<b>I141005 - Private Works Charges</b>	3,525.91	15,000.00	-11,474.09	20,000.00
<b>Total I141 - Private Works</b>	3,525.91	15,000.00	-11,474.09	20,000.00
<b>I143 - Public Works Overheads</b>				
<b>I143010 - Reimbursements</b>	511.24			
<b>I143060 - Road Agreement - supervision</b>	0.00	21,000.00	-21,000.00	45,155.00
<b>I143061 - Road Construction Mining-superv</b>	0.00	45,000.00	-45,000.00	45,000.00
<b>Total I143 - Public Works Overheads</b>	511.24	66,000.00	-65,488.76	90,155.00
<b>I144 - Plant Operation Costs</b>				
<b>I144020 - Reimbursements</b>	31,275.00	29,500.00	1,775.00	40,000.00
<b>I144030 - Plant &amp; Equipment Hire</b>	551.55			
<b>I144100 - Gain on Disposal of Assets</b>	0.00			
<b>Total I144 - Plant Operation Costs</b>	31,826.55	29,500.00	2,326.55	40,000.00
<b>I145 - Administration</b>				
<b>I145010 - Reimbursements</b>	33,047.70	4,500.00	28,547.70	6,000.00
<b>I145015 - Advertising Rebates</b>	2,594.13	1,125.00	1,469.13	1,500.00
<b>I145020 - Admin Charges</b>	338.37	375.00	-36.63	500.00
<b>I145025 - Photocopies &amp; Facsimiles</b>	31.62	100.00	-68.38	100.00
<b>I145030 - Profit on Sale of Assets</b>	16,758.23			
<b>I145046 - Commissions - Transport</b>	1,951.81	100.00	1,851.81	100.00
<b>I145060 - Road Agreement - admin</b>	0.00	500.00	-500.00	1,000.00
<b>I145061 - Road Construction Mining-admin</b>	41,476.53	15,000.00	26,476.53	15,000.00
<b>I145063 - KidSport Administration</b>	10,000.00			
<b>Total I145 - Administration</b>	106,198.39	21,700.00	84,498.39	24,200.00
<b>I148 - Unclassified Income</b>				
<b>I148003 - Other Income</b>	298.34			
<b>Total I148 - Unclassified Income</b>	298.34			
<b>Total I14 - OTHER PROPERTY &amp; SERVICES</b>	142,360.43	132,200.00	10,160.43	174,355.00
<b>Total Income</b>	4,968,569.61	12,118,073.00	-7,149,503.39	14,118,081.00
<b>Expense</b>				
<b>6560 - Payroll Expenses</b>	0.00			
<b>E03 - GENERAL PURPOSE FUNDING.</b>				
<b>E031 - Rates</b>				
<b>E031004 - Early Payment Incentive</b>	1,000.00	1,000.00	0.00	1,000.00
<b>E031005 - Title Searches</b>	0.00	75.00	-75.00	100.00
<b>E031010 - Valuation Expenses</b>	2,101.60	3,500.00	-1,398.40	4,500.00
<b>E031020 - Debt Collection Costs</b>	3,246.59	1,500.00	1,746.59	2,000.00
<b>E031021 - Refunds</b>	-1,171.07	1,000.00	-2,171.07	1,000.00
<b>E031030 - Other Expenses</b>	-40.00	1,110.00	-1,150.00	1,500.00
<b>E031200 - Admin Allocation - Rates</b>	66,676.87	70,200.00	-3,523.13	93,480.00



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<b>Total E031 - Rates</b>	71,813.99	78,385.00	-6,571.01	103,580.00
<b>E032 - Other</b>				
E032005 - Interest on Overdraft	0.00	600.00	-600.00	600.00
E032200 - Admin Allocation - Other GPF	41,673.04	45,000.00	-3,326.96	58,425.00
<b>Total E032 - Other</b>	41,673.04	45,600.00	-3,926.96	59,025.00
<b>Total E03 - GENERAL PURPOSE FUNDING.</b>	113,487.03	123,985.00	-10,497.97	162,605.00
<b>E04 - GOVERNANCE.</b>				
<b>E041 - Membership</b>				
E041005 - Members Subscriptions	11,281.02	6,500.00	4,781.02	6,500.00
E041010 - President's Allowance				
E041011 - Presidents allowance	7,567.65	7,006.00	561.65	9,343.00
E041012 - Deputy Presidents allowance	1,859.80	1,750.00	109.80	2,335.00
<b>Total E041010 - President's Allowance</b>	9,427.45	8,756.00	671.45	11,678.00
E041015 - Members Meeting Fees	27,335.27	15,309.00	12,026.27	20,412.00
E041020 - Members Travelling	26,954.47	10,350.00	16,604.47	13,650.00
E041022 - Member Communication Allowance	12,498.62	15,750.00	-3,251.38	21,000.00
E041030 - Conference Expenses	16,837.02	15,000.00	1,837.02	15,000.00
E041035 - Training Expenses	21,143.67	12,000.00	9,143.67	15,000.00
E041040 - Refreshments & Receptions	5,683.66	9,000.00	-3,316.34	12,000.00
E041050 - Election Expenses	2,106.84	5,000.00	-2,893.16	5,000.00
E041055 - Council Chambers Maintenance	3,385.28	1,500.00	1,885.28	1,500.00
E041060 - Members Insurance	4,233.92	4,180.00	53.92	4,180.00
E041065 - Members Donations	1,370.00	1,500.00	-130.00	2,000.00
E041070 - Murchison Zone WALGA Exps	2,100.00	3,000.00	-900.00	3,000.00
E041075 - Members Expenses Other	1,694.98	2,250.00	-555.02	3,000.00
E041090 - Planning - Fwd Capital Works	0.00	0.00	0.00	0.00
E041091 - Planning - Integrated	53,748.53	60,000.00	-6,251.47	72,000.00
E041092 - Planning - Business Cases	7,695.00	15,000.00	-7,305.00	15,000.00
E041200 - Admin Allocation - Members	166,692.30	175,500.00	-8,807.70	233,701.00
E041298 - Depn - Membership	112.60	0.00	112.60	0.00
<b>Total E041 - Membership</b>	374,300.63	360,595.00	13,705.63	454,621.00
<b>Total E04 - GOVERNANCE.</b>	374,300.63	360,595.00	13,705.63	454,621.00
<b>E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>				
<b>E051 - Fire Prevention</b>				
E051005 - Fire Prevention Expenses	1,432.73	12,000.00	-10,567.27	12,000.00
E051010 - Fire Vehicles Expenses	20,012.86	3,500.00	16,512.86	4,000.00
E051015 - Fire Insurance	1,539.56	1,684.00	-144.44	1,684.00
E051020 - Fire Shed Expenses	357.54	3,250.00	-2,892.46	4,000.00
E051110 - Fire breaks	3,646.52	1,000.00	2,646.52	1,000.00
E051111 - Emergency Management	1,379.46	2,000.00	-620.54	2,000.00
E051150 - Bush Fire Expenses	2,929.69	22,000.00	-19,070.31	22,000.00
E051200 - Admin Allocation - Fire Control	16,669.22	17,550.00	-880.78	23,370.00
E051298 - Depn - Fire Control	31,748.67	42,300.00	-10,551.33	56,160.00
<b>Total E051 - Fire Prevention</b>	79,716.25	105,284.00	-25,567.75	126,214.00
<b>E052 - Animal Control</b>				
E052005 - Animal Control Expenses	14.36	1,500.00	-1,485.64	2,000.00
E052015 - Animal Ranger Expenses	8,800.00	13,500.00	-4,700.00	18,000.00
E052020 - Animal Sterilisation Program	0.00	3,000.00	-3,000.00	4,300.00
E052105 - Cat Act Expenses	3,880.00	0.00	3,880.00	0.00

**Shire of Yalgoo**  
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	<b>Jul 13 - Mar 14</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Annual Budget</b>
E052200 · Admin Allocation - Animal Contr	16,669.22	17,550.00	-880.78	23,370.00
E052298 · Depn. Animal Control	236.88	225.00	11.88	315.00
<b>Total E052 · Animal Control</b>	<b>29,600.46</b>	<b>35,775.00</b>	<b>-6,174.54</b>	<b>47,985.00</b>
<b>E053 · Other Law, Order Public Safety</b>				
E053005 · Community Safety	0.00	750.00	-750.00	1,000.00
E053010 · RoadWise LG Road Safety Grant	5,000.00	2,500.00	2,500.00	5,000.00
E053200 · Admin Allocation - Other Law	8,334.59	8,775.00	-440.41	11,685.00
E053298 · Depreciation	0.00	0.00	0.00	0.00
<b>Total E053 · Other Law, Order Public Safety</b>	<b>13,334.59</b>	<b>12,025.00</b>	<b>1,309.59</b>	<b>17,685.00</b>
<b>Total E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>	<b>122,651.30</b>	<b>153,084.00</b>	<b>-30,432.70</b>	<b>191,884.00</b>
<b>E06 · EDUCATION &amp; WELFARE.</b>				
<b>E061 · Other Education</b>				
E061010 · Education Initiative	0.00	6,000.00	-6,000.00	6,000.00
E061200 · Admin Allocation - Other Educat	4,167.30	4,410.00	-242.70	5,843.00
<b>Total E061 · Other Education</b>	<b>4,167.30</b>	<b>10,410.00</b>	<b>-6,242.70</b>	<b>11,843.00</b>
<b>Total E06 · EDUCATION &amp; WELFARE.</b>	<b>4,167.30</b>	<b>10,410.00</b>	<b>-6,242.70</b>	<b>11,843.00</b>
<b>E07 · HEALTH.</b>				
<b>E074 · Admin. &amp; Inspections</b>				
E074006 · EHO Consulting	3,023.95	3,150.00	-126.05	4,000.00
E074010 · Water Sampling Expenses	0.00	150.00	-150.00	200.00
E074020 · Other Health Admin Expenses	0.00	150.00	-150.00	200.00
E074200 · Admin Allocation - Other Health	8,334.59	8,775.00	-440.41	11,685.00
E074298 · Depn. - Health Admin. & Inspect	610.63	495.00	115.63	683.00
<b>Total E074 · Admin. &amp; Inspections</b>	<b>11,969.17</b>	<b>12,720.00</b>	<b>-750.83</b>	<b>16,768.00</b>
<b>E075 · Preventative Services</b>				
E075005 · Mosquito Control	0.00	5,000.00	-5,000.00	5,000.00
E075200 · Admin Allocated - Prev Services	4,167.30	4,410.00	-242.70	5,843.00
E075298 · Depn - Prev Services	0.00	0.00	0.00	0.00
<b>Total E075 · Preventative Services</b>	<b>4,167.30</b>	<b>9,410.00</b>	<b>-5,242.70</b>	<b>10,843.00</b>
<b>E077 · Other Health</b>				
E077005 · Health Centre Maintenance	12,902.31	12,600.00	302.31	16,588.00
E077010 · Analytical Expenses	425.35	400.00	25.35	400.00
E077015 · Ambulance Services	153.88	1,125.00	-971.12	1,500.00
E077020 · RFDS Paynes Find	0.00	0.00	0.00	0.00
E077025 · Dental Services	0.00	1,200.00	-1,200.00	1,200.00
E077100 · Other Health Admin Allocation	16,669.22	17,550.00	-880.78	23,370.00
E077298 · Depn - Other Health	14,615.68	14,400.00	215.68	19,470.00
<b>Total E077 · Other Health</b>	<b>44,766.44</b>	<b>47,275.00</b>	<b>-2,508.56</b>	<b>62,528.00</b>
<b>Total E07 · HEALTH.</b>	<b>60,902.91</b>	<b>69,405.00</b>	<b>-8,502.09</b>	<b>90,139.00</b>
<b>E09 · HOUSING.</b>				
<b>E091 · Staff Housing</b>				
E091005 · Staff Housing Expenses	853.81			
E091006 · Housing Expenses - Insurance	10,957.84	9,739.00	1,218.84	9,739.00
E091007 · Housing Expenses - Utilities	30,576.00	25,500.00	5,076.00	33,000.00
E091008 · Housing Expenses - R & M	79,080.22	90,000.00	-10,919.78	117,036.00
E091009 · Housing Expenses - Other	4,657.53	19,800.00	-15,142.47	26,820.00
E091020 · Interest Expense Loan 53	4,950.21	5,700.00	-749.79	10,700.00

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E091025 · Interest Expense Loan 55	6,651.22	7,300.00	-648.78	13,300.00
E091100 · Admin Allocation	25,003.83	26,100.00	-1,096.17	35,055.00
E091298 · Depreciation - Staff Housing	10,626.46	13,050.00	-2,423.54	17,347.00
<b>Total E091 · Staff Housing</b>	<b>173,357.12</b>	<b>197,189.00</b>	<b>-23,831.88</b>	<b>262,997.00</b>
<b>E092 · Other Housing</b>				
E092105 · 18C Shamrock St expenses	12,507.83	14,500.00	-1,992.17	15,851.00
E092110 · 18D Shamrock St expenses	3,205.49	9,500.00	-6,294.51	11,176.00
E092200 · Admin Alloc - Other Housing	8,334.59	8,820.00	-485.41	11,685.00
E092298 · Depn - Other Housing	45,736.03	45,450.00	286.03	60,800.00
<b>Total E092 · Other Housing</b>	<b>69,783.94</b>	<b>78,270.00</b>	<b>-8,486.06</b>	<b>99,512.00</b>
<b>Total E09 · HOUSING.</b>	<b>243,141.06</b>	<b>275,459.00</b>	<b>-32,317.94</b>	<b>362,509.00</b>
<b>E10 · COMMUNITY AMENITIES.</b>				
<b>E101 · Sanitation Other</b>				
E101005 · Household Refuse Collection	8,840.54	15,600.00	-6,759.46	20,800.00
E101010 · Refuse Site Mainten - Yalgoo	357.12	25,500.00	-25,142.88	33,130.00
E101015 · Refuse Site Mainten - Paynes F	3,324.61	40,000.00	-36,675.39	45,000.00
E101020 · Commercial Refuse Collection	8,268.09	5,850.00	2,418.09	7,800.00
E101025 · Replacement bins	0.00	750.00	-750.00	1,000.00
E101200 · Admin Allocation - Sanitation	8,334.59	8,775.00	-440.41	11,685.00
<b>Total E101 · Sanitation Other</b>	<b>29,124.95</b>	<b>96,475.00</b>	<b>-67,350.05</b>	<b>119,415.00</b>
<b>E102 · Protection of Environment</b>				
E102005 · Removal Abandoned Vehicles	0.00	1,000.00	-1,000.00	1,000.00
<b>Total E102 · Protection of Environment</b>	<b>0.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>1,000.00</b>
<b>E106 · T.P. &amp; Regional Devel</b>				
E106005 · TP Scheme Expenses	5,948.85	15,000.00	-9,051.15	15,000.00
E106006 · Yalgoo Townsite Infrs. Plan	250.00			
E106007 · EHO Consulting	1,841.30	2,250.00	-408.70	3,000.00
E106011 · Yalgoo Revitalisation Planning	26,954.26	58,180.00	-31,225.74	58,180.00
E106200 · Admin Allocation - Town Plannin	8,334.59	8,775.00	-440.41	11,685.00
<b>Total E106 · T.P. &amp; Regional Devel</b>	<b>43,329.00</b>	<b>84,205.00</b>	<b>-40,876.00</b>	<b>87,865.00</b>
<b>E107 · Other</b>				
E107005 · Cemetery Expenses	3,364.91	0.00	3,364.91	15,470.00
E107010 · Public Conveniences	41,955.27	0.00	41,955.27	34,905.00
E107015 · Community Bus Expenses	8,279.75	8,500.00	-220.25	10,000.00
E107021 · Vacant Land Development/Mtce	1,169.58	15,000.00	-13,830.42	17,250.00
E107025 · Interest Expenditure - Loan 54	3,604.56	1,200.00	2,404.56	5,400.00
E107200 · Admin Allocation - Other Commun	16,669.22	17,550.00	-880.78	23,370.00
E107202 · Loss on disposal of assets	8,494.02			
E107298 · Depn - Other Community Services	13,178.69	16,200.00	-3,021.31	21,413.00
<b>Total E107 · Other</b>	<b>96,716.00</b>	<b>58,450.00</b>	<b>38,266.00</b>	<b>127,808.00</b>
<b>Total E10 · COMMUNITY AMENITIES.</b>	<b>169,169.95</b>	<b>240,130.00</b>	<b>-70,960.05</b>	<b>336,088.00</b>
<b>E11 · RECREATION &amp; CULTURE.</b>				
<b>E111 · Public Halls &amp; Civic Centres</b>				
E111005 · Yalgoo Hall Expenses	27,960.99	24,500.00	3,460.99	32,980.00
E111200 · Admin Allocation - Public Halls	41,673.04	43,830.00	-2,156.96	58,425.00
E111298 · Depn - Public Halls	11,452.16	11,340.00	112.16	15,123.00
<b>Total E111 · Public Halls &amp; Civic Centres</b>	<b>81,086.19</b>	<b>79,670.00</b>	<b>1,416.19</b>	<b>106,528.00</b>

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	<b>Jul 13 - Mar 14</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Annual Budget</b>
<b>E113 - Other Recreation</b>				
E113002 - Community Park Gibbon St	12,792.82	30,000.00	-17,207.18	39,921.00
E113004 - Shamrock St Park	4,903.53	11,250.00	-6,346.47	15,500.00
E113010 - Old Railway Station grounds	35,629.13	40,000.00	-4,370.87	54,840.00
E113015 - Old Railway Station building	43,216.77	40,000.00	3,216.77	54,804.00
E113020 - Paynes Find Complex Expenses	7,917.02	22,500.00	-14,582.98	30,172.00
E113025 - Tennis Courts	73.61	0.00	73.61	0.00
E113027 - Yalgoo Hub - Covered Sports	26,484.69	15,000.00	11,484.69	20,100.00
E113028 - Kidsport expenditure	57,200.00	45,000.00	12,200.00	45,000.00
E113030 - Yalgoo Golf Course	1,435.49	3,750.00	-2,314.51	5,688.00
E113060 - Minor Equipment	211.19	4,500.00	-4,288.81	6,000.00
E113070 - Payne's Find Development projec	0.00			
E113090 - Water Park Mtce	34,924.50	25,500.00	9,424.50	31,465.00
E113200 - Admin Allocation - Other Recrea	41,673.04	43,830.00	-2,156.96	58,425.00
E113298 - Depn - Other Recreation	65,642.12	66,240.00	-597.88	88,334.00
<b>Total E113 - Other Recreation</b>	<b>332,103.91</b>	<b>347,570.00</b>	<b>-15,466.09</b>	<b>450,249.00</b>
<b>E114 - TV &amp; Radio Broadcasting</b>				
E114005 - Rebroadcasting Licences	440.25	500.00	-59.75	500.00
E114006 - Rebroadcasting Mats/Contr	1,905.21	3,000.00	-1,094.79	3,000.00
E114010 - Rebroadcasting Equip Mtce	119.70	1,114.00	-994.30	1,114.00
E114011 - Digital TV Initiative	2,659.08	2,000.00	659.08	2,000.00
E114200 - Admin Allocated - TV	4,167.24	4,410.00	-242.76	5,843.00
<b>Total E114 - TV &amp; Radio Broadcasting</b>	<b>9,291.48</b>	<b>11,024.00</b>	<b>-1,732.52</b>	<b>12,457.00</b>
<b>E115 - Library</b>				
E115010 - Freight & Post (Books)	344.10	750.00	-405.90	1,000.00
E115015 - Library Other Expenses	2,225.88	1,000.00	1,225.88	1,000.00
E115200 - Admin Allocation - Libraries	41,673.04	43,830.00	-2,156.96	58,425.00
E115298 - Depn - Library	0.00	1,260.00	-1,260.00	1,669.00
<b>Total E115 - Library</b>	<b>44,243.02</b>	<b>46,840.00</b>	<b>-2,596.98</b>	<b>62,094.00</b>
<b>E116 - Other Culture</b>				
E116110 - Celebration	13,838.04	17,000.00	-3,161.96	20,000.00
E116200 - Admin Allocated Other Culture	8,334.59	8,775.00	-440.41	11,685.00
<b>Total E116 - Other Culture</b>	<b>22,172.63</b>	<b>25,775.00</b>	<b>-3,602.37</b>	<b>31,685.00</b>
<b>E117 - Other Heritage</b>				
E117005 - Museum/Gaol Expenses	3,120.25	9,750.00	-6,629.75	13,823.00
E117010 - Chapel Expenses	2,777.45	3,750.00	-972.55	5,050.00
E117022 - Heritage Services	0.00	11,000.00	-11,000.00	11,000.00
E117024 - Heritage Preservation Fund Exp	2,669.04	15,000.00	-12,330.96	15,000.00
E117110 - Old Anglican Church	1,579.49	5,000.00	-3,420.51	6,560.00
E117200 - Admin Alloc - Other Heritage	12,501.87	13,140.00	-638.13	17,528.00
E117298 - Depn Other Heritage	20,186.65	19,980.00	206.65	26,647.00
<b>Total E117 - Other Heritage</b>	<b>42,834.75</b>	<b>77,620.00</b>	<b>-34,785.25</b>	<b>95,608.00</b>
<b>Total E11 - RECREATION &amp; CULTURE.</b>	<b>531,731.98</b>	<b>588,499.00</b>	<b>-56,767.02</b>	<b>758,621.00</b>
<b>E12 - TRANSPORT.</b>				
<b>E122 - Road Maintenance</b>				
E122005 - Town St Maintenance	56,620.24	56,000.00	620.24	75,000.00
E122010 - Footpaths/Crossover Mtce	1,672.92	1,950.00	-277.08	2,500.00
E122011 - Lighting of Streets	4,651.71	7,250.00	-2,598.29	9,500.00
E122013 - Street Trees & Watering	21,791.98	13,500.00	8,291.98	19,000.00

**Shire of Yalgoo**  
**Income Statement Detailed by Program**  
 July 1, 2013 through to March 31, 2014

	<b>Jul 13 - Mar 14</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Annual Budget</b>
E122014 · Loss on Disposal of Assets	54,966.49	27,360.00	27,606.49	36,450.00
E122015 · Road Mtce Yalg Nighan Unsealed	31,400.00			
E122016 · General Road Expenses	0.00			
E122025 · Road Mtce Other Works				
E025.10 · Sign Reps/Replace	12,480.62	20,000.00	-7,519.38	27,000.00
E025.11 · Street Sweeping	0.00	750.00	-750.00	1,000.00
E025.13 · Veg/Weed Control	0.00	1,100.00	-1,100.00	1,500.00
E122025 · Road Mtce Other Works - Other	1,307.00			
<b>Total E122025 · Road Mtce Other Works</b>	<b>13,787.62</b>	<b>21,850.00</b>	<b>-8,062.38</b>	<b>29,500.00</b>
E122030 · Road Inspection After Rain	5,865.13	0.00	5,865.13	0.00
E122050 · Engineering	33,268.69	61,500.00	-28,231.31	82,500.00
E122054 · Cement Products	2,868.13			
E122055 · Rural Road Maintenance	264,269.78	430,000.00	-165,730.22	623,727.00
E122056 · Roman Expenses	14,973.00	15,000.00	-27.00	20,000.00
E122057 · Road Agreement Maintenance	0.00	180,000.00	-180,000.00	361,236.00
E122060 · Depot Maintenance	0.00			
E122061 · Road Agreement Administration	36,826.53	30,000.00	6,826.53	60,207.00
E122090 · Rework - Inclement Weather	15,000.00	0.00	15,000.00	0.00
E122095 · PWOH Under Utilisation	39,442.14	0.00	39,442.14	0.00
E122096 · POC Under Utilisation	254,089.17	0.00	254,089.17	0.00
E122200 · Admin Allocation - Roads	41,673.04	43,830.00	-2,156.96	58,425.00
E122298 · Depreciation - Transport Other	512,513.94	566,100.00	-53,586.06	754,664.00
E122300 · Flood Damage				
E025.60 · Repair Damged Grids	0.00	19,000.00	-19,000.00	25,000.00
<b>Total E122300 · Flood Damage</b>	<b>0.00</b>	<b>19,000.00</b>	<b>-19,000.00</b>	<b>25,000.00</b>
<b>Total E122 · Road Maintenance</b>	<b>1,405,680.51</b>	<b>1,473,340.00</b>	<b>-67,659.49</b>	<b>2,157,709.00</b>
E126 · Aerodrome				
E126005 · Yalgoo Airstrip	2,912.10	10,500.00	-7,587.90	14,158.00
E126010 · Paynes Find Airstrips	5,378.74	16,500.00	-11,121.26	22,888.00
E126015 · Emergency Airstrips	0.00	7,500.00	-7,500.00	10,000.00
E126200 · Admin Allocation - Aerodromes	8,334.59	8,775.00	-440.41	11,685.00
E126298 · Depn - Aerodromes	3,037.00	3,060.00	-23.00	4,046.00
<b>Total E126 · Aerodrome</b>	<b>19,662.43</b>	<b>46,335.00</b>	<b>-26,672.57</b>	<b>62,777.00</b>
<b>Total E12 · TRANSPORT.</b>	<b>1,425,342.94</b>	<b>1,519,675.00</b>	<b>-94,332.06</b>	<b>2,220,486.00</b>
E13 · ECONOMIC SERVICES.				
E131 · Rural Services				
E131010 · Vermin Control - MRVC	17,394.00	17,394.00	0.00	17,394.00
E131200 · Admin Allocated	16,669.22	17,550.00	-880.78	23,370.00
E131298 · Depreciation	283.90	270.00	13.90	378.00
<b>Total E131 · Rural Services</b>	<b>34,347.12</b>	<b>35,214.00</b>	<b>-866.88</b>	<b>41,142.00</b>
E132 · Tourism/Area Promotion				
E132005 · Caravan Park Expenditure	95,856.60	68,716.00	27,140.60	93,083.00
E132007 · Tourism Promotion	3,620.30	35,284.00	-31,663.70	45,284.00
E132008 · Tourism Signage	0.00	4,500.00	-4,500.00	6,000.00
E132009 · Town Entry Statements (Mtce)	6,714.37	4,250.00	2,464.37	5,295.00
E132010 · Website Development Expenses	230.00	12,000.00	-11,770.00	12,000.00
E132011 · Regional Tourism Project exp	44.85	100,000.00	-99,955.15	100,000.00
E132017 · Tourism Development Manager	3,552.11	16,000.00	-12,447.89	22,018.00
E132025 · Centrecare support	25,228.42	16,200.00	9,028.42	32,400.00
E132026 · Emu Cup event	0.00			

**Shire of Yalgoo**  
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	<b>Jul 13 - Mar 14</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Annual Budget</b>
E132027 · Yalgoo Racetrack Expenses	1,940.86	11,500.00	-9,559.14	13,467.00
E132028 · Yalgoo Gymkhana Expenses	0.00	1,650.00	-1,650.00	1,650.00
E132029 · Jokers Tunnel Expenses	863.56	2,900.00	-2,036.44	3,950.00
E132030 · Yalgoo Lookout Expenses	481.58	2,500.00	-2,018.42	3,329.00
E132031 · Banners in the Terrace	131.29	1,500.00	-1,368.71	2,000.00
E132032 · Yalgoo Almighty	53,973.31	55,000.00	-1,026.69	55,000.00
E132116 · HCP Salaries and Wages	56,996.35	69,750.00	-12,753.65	93,018.00
E132117 · HCP Staff & Training Expenses	5,015.73			
E132118 · HCP Project Activity Expenses	15,016.77	15,000.00	16.77	20,000.00
E132119 · HCP Vehicle YA800	3,562.79	4,050.00	-487.21	5,560.00
E132121 · HCP Office Materials & Contract	1,193.19	2,250.00	-1,056.81	3,000.00
E132122 · HCP Office Equipment	932.09	700.00	232.09	1,000.00
E132131 · HCP Camps and Trip Expenses	9,159.72	15,000.00	-5,840.28	20,000.00
E132132 · HCP Sponsored Activity expenses	0.00	3,750.00	-3,750.00	5,000.00
E132133 · HCP Other Activites	0.00	1,050.00	-1,050.00	1,500.00
E132200 · Admin Allocated - Tourism	41,673.05	43,830.00	-2,156.95	58,425.00
E132296 · Loss on disposal of assets	0.00	4,000.00	-4,000.00	4,000.00
E132298 · Depn - Tourism	14,690.75	18,630.00	-3,939.25	24,839.00
<b>Total E132 · Tourism/Area Promotion</b>	<b>340,877.69</b>	<b>510,010.00</b>	<b>-169,132.31</b>	<b>631,818.00</b>
<b>E133 · Building Control</b>				
E133005 · Building Control Expenses	4,542.75	375.00	4,167.75	500.00
E133010 · EHO Consulting Costs	10,436.18	14,985.00	-4,548.82	20,000.00
E133200 · Admin Allocated Building Contro	8,334.60	8,775.00	-440.40	11,685.00
<b>Total E133 · Building Control</b>	<b>23,313.53</b>	<b>24,135.00</b>	<b>-821.47</b>	<b>32,185.00</b>
<b>E134 · Public Utility</b>				
E134005 · P/Find Water Supply Expenses	0.00	375.00	-375.00	500.00
<b>Total E134 · Public Utility</b>	<b>0.00</b>	<b>375.00</b>	<b>-375.00</b>	<b>500.00</b>
<b>E136 · Fuel Station</b>				
E136015 · Licences/Permits	1,015.30	700.00	315.30	700.00
E136030 · Other Expenses	525.46	2,000.00	-1,474.54	2,718.00
E136200 · Admin Allocated Fuel Station	8,334.60	8,775.00	-440.40	11,685.00
E136298 · Depn Fuel Station	7,007.04	6,975.00	32.04	9,334.00
<b>Total E136 · Fuel Station</b>	<b>16,882.40</b>	<b>18,450.00</b>	<b>-1,567.60</b>	<b>24,437.00</b>
<b>E138 · Other Economic Development</b>				
E138200 · Admin Allocated-Other Econ Dev	8,334.60	8,775.00	-440.40	11,685.00
<b>Total E138 · Other Economic Development</b>	<b>8,334.60</b>	<b>8,775.00</b>	<b>-440.40</b>	<b>11,685.00</b>
<b>Total E13 · ECONOMIC SERVICES.</b>	<b>423,755.34</b>	<b>596,959.00</b>	<b>-173,203.66</b>	<b>741,767.00</b>
<b>E14 · OTHER PROPERTY &amp; SERVICES.</b>				
<b>E141 · Private Works</b>				
E141005 · Private Works Expenses	3,310.94	15,000.00	-11,689.06	20,000.00
E141200 · Admin Allocation - Private Work	11,934.60	8,775.00	3,159.60	11,685.00
<b>Total E141 · Private Works</b>	<b>15,245.54</b>	<b>23,775.00</b>	<b>-8,529.46</b>	<b>31,685.00</b>
<b>E143 · Works Overheads</b>				
E143005 · PWO Wages Costs	182,865.24	194,000.00	-11,134.76	263,180.00
E143010 · Sick Leave	21,192.44	28,000.00	-6,807.56	40,000.00
E143015 · Annual Leave	50,832.88	55,000.00	-4,167.12	70,000.00
E143020 · Public Holidays	18,960.15	28,000.00	-9,039.85	40,000.00
E143025 · Long Service Leave	20,801.69	11,250.00	9,551.69	15,000.00
E143035 · Superannuation	54,180.05	94,500.00	-40,319.95	127,614.00

**Income Statement Detailed by Program**

July 1, 2013 through to March 31, 2014

	<b>Jul 13 - Mar 14</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Annual Budget</b>
E143040 · Wages Allowances	7,983.28	7,200.00	783.28	10,000.00
E143050 · Staff Training	3,967.88	55,000.00	-51,032.12	63,807.00
E143055 · Protective Clothing	6,540.36	7,200.00	-659.64	10,000.00
E143060 · Travel & Accommodation	3,618.14	4,000.00	-381.86	5,000.00
E143064 · Depot Mtce (Works) Expenses	25,792.57	25,000.00	792.57	34,928.00
E143065 · Depot Mtce (P&G) Expenses	5,745.00	18,000.00	-12,255.00	24,155.00
E143075 · PWO Vehicle Expenses	10,513.40	22,500.00	-11,986.60	30,704.00
E143078 · OH & S	1,291.80	8,000.00	-6,708.20	10,000.00
E143085 · Tools Replaced	96.00	4,500.00	-4,404.00	6,000.00
E143095 · Traffic Management Signs	0.00	4,500.00	-4,500.00	6,000.00
E143100 · Insurance on Works	7,305.70	4,919.00	2,386.70	4,919.00
E143101 · Satellite phones	5,916.78	7,200.00	-1,283.22	10,000.00
E143102 · Recruitment expenses/relocation	10,670.30	8,000.00	2,670.30	10,000.00
E143103 · Fitness for Work	0.00	4,000.00	-4,000.00	5,000.00
E143110 · Works Workers Compen. Insurance	25,789.02	17,640.00	8,149.02	23,546.00
E143200 · Admin Allocated	83,346.12	87,660.00	-4,313.88	116,850.00
E143299 · LESS PWOH ALLOCATED-PROJECTS	-547,408.80	-695,025.00	147,616.20	-926,703.00
<b>Total E143 · Works Overheads</b>	<b>0.00</b>	<b>1,044.00</b>	<b>-1,044.00</b>	<b>0.00</b>
<b>E144 · Plant Cost Overheads</b>				
E144005 · Fuel & Oil	177,438.74	162,500.00	14,938.74	220,000.00
E144010 · Tyres & Tubes	32,100.23	33,750.00	-1,649.77	45,000.00
E144015 · Parts & Repairs	263,221.10	185,000.00	78,221.10	250,000.00
E144025 · Insurance (Reg/Ins)	53,244.37	56,693.00	-3,448.63	56,693.00
E144035 · Other POC Expenses	0.00	500.00	-500.00	500.00
E144040 · Blades & Tynes	14,097.14	11,250.00	2,847.14	15,000.00
E144045 · Licensing (Reg/Ins)	9,550.45	7,000.00	2,550.45	7,000.00
E144050 · Survey and Microcom Equipment	691.79	6,000.00	-5,308.21	8,000.00
E144052 · Workshop consumables	8,649.45	18,500.00	-9,850.55	25,000.00
E144053 · Replacement tools	561.05	4,500.00	-3,938.95	6,000.00
E144054 · Loss on disposal of fixed asset	14,743.15			
E144200 · Admin Alloc - POC	41,673.08	43,830.00	-2,156.92	58,425.00
E144298 · Plant Depreciation	64,248.62	105,030.00	-40,781.38	140,031.00
E144299 · LESS POC ALLOCATED-PROJECTS	-680,219.17	-623,700.00	-56,519.17	-831,649.00
<b>Total E144 · Plant Cost Overheads</b>	<b>0.00</b>	<b>10,853.00</b>	<b>-10,853.00</b>	<b>0.00</b>
<b>E145 · Administration</b>				
E145005 · Salaries & Wages	384,728.81	348,000.00	36,728.81	471,454.00
E145010 · Superannuation	59,348.63	49,500.00	9,848.63	69,260.00
E145012 · LSL accrual	0.00	9,000.00	-9,000.00	12,000.00
E145015 · Staff Amenities	2,273.46	3,600.00	-1,326.54	5,000.00
E145020 · Staff Uniforms	222.15	5,400.00	-5,177.85	8,000.00
E145025 · Recruitment Expenses	3,382.59	10,000.00	-6,617.41	10,000.00
E145026 · Admin Relocation Expenses	7,357.33	10,000.00	-2,642.67	10,000.00
E145027 · Fitness for Work	0.00	500.00	-500.00	1,000.00
E145030 · Staff Training	17,521.44	27,500.00	-9,978.56	35,291.00
E145035 · Advertising	1,490.77	3,700.00	-2,209.23	5,000.00
E145040 · Postage and Freight	2,148.87	1,450.00	698.87	2,000.00
E145045 · Printing & Stationery	7,782.77	9,500.00	-1,717.23	13,000.00
E145050 · Subscriptions	4,443.82	6,862.00	-2,418.18	6,862.00
E145055 · Computer Mtce/Support	15,478.18	15,000.00	478.18	20,000.00
E145060 · Office Equip Mtce	15,262.75	13,500.00	1,762.75	18,000.00
E145065 · Travel & Accommodation	2,705.30	3,000.00	-294.70	4,000.00
E145070 · Conference Expenses	10,167.48	12,500.00	-2,332.52	12,500.00
E145075 · Vehicle Expenses- YA 0	6,324.75	7,020.00	-695.25	9,360.00
E145076 · Admin VRE (FBT)	18,393.00	21,000.00	-2,607.00	28,000.00

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Accrual Basis

Shire of Yalgoo

Income Statement Detailed by Program

July 1, 2013 through to March 31, 2014

	Jul 13 - Mar 14	Budget	\$ Over Budget	Annual Budget
E145080 · Audit Fees	9,758.29	10,000.00	-241.71	20,000.00
E145085 · Consultancy	9,073.00	37,000.00	-27,927.00	50,000.00
E145086 · Accounting Service	109,984.50	112,500.00	-2,515.50	150,000.00
E145088 · Business Case Expenses	0.00			
E145090 · Legal Expenses	2,383.20	3,000.00	-616.80	5,000.00
E145095 · Administration Building Mtce	30,175.82	19,800.00	10,375.82	27,132.00
E145096 · Human Resource Management	450.00	3,750.00	-3,300.00	5,000.00
E145097 · OH & S Admin	0.00	2,000.00	-2,000.00	3,000.00
E145105 · Electricity	5,847.12	7,200.00	-1,352.88	10,000.00
E145110 · Telephone-Internet	19,269.00	17,000.00	2,269.00	23,000.00
E145115 · Insurance	44,997.79	41,908.00	3,089.79	41,908.00
E145120 · Bank Charges	3,723.44	2,450.00	1,273.44	3,500.00
E145125 · Loss on Sale of Assets	0.00	12,015.00	-12,015.00	16,000.00
E145130 · Expenses Other	1,245.99	1,800.00	-554.01	2,500.00
E145136 · Cash discrepancy account	0.00			
E145140 · Cash Rounding Account	0.00			
E145145 · Water	1,258.95	0.00	1,258.95	0.00
E145146 · Admin Vehicle	5,556.21	4,700.00	856.21	6,560.00
E145147 · Record Management	6,000.00	30,000.00	-24,000.00	30,000.00
E145298 · Depn - Administration General	24,705.38	25,650.00	-944.62	34,179.00
E145300 · LESS ADMIN ALLOCATED-PROGRAMS	-833,460.79	-876,375.00	42,914.21	-1,168,506.00
<b>Total E145 · Administration</b>	<b>0.00</b>	<b>11,430.00</b>	<b>-11,430.00</b>	<b>0.00</b>
<b>E146 · Salaries Control</b>				
E146010 · Gross Total Salaries and Wages	1,043,297.50	1,140,000.00	-96,702.50	1,538,628.00
E146020 · Reimb.- Workers Comp.	-1,019.20			
E146200 · LESS SALS/WAGES ALLOCATED	-1,043,297.54	-1,140,000.00	96,702.46	-1,538,628.00
<b>Total E146 · Salaries Control</b>	<b>-1,019.24</b>	<b>0.00</b>	<b>-1,019.24</b>	<b>0.00</b>
<b>E147 · Unclassified Items</b>				
E147900 · Suspense	0.00			
<b>Total E147 · Unclassified Items</b>	<b>0.00</b>			
<b>Total E14 · OTHER PROPERTY &amp; SERVICES.</b>	<b>14,226.30</b>	<b>47,102.00</b>	<b>-32,875.70</b>	<b>31,685.00</b>
<b>Total Expense</b>	<b>3,482,876.74</b>	<b>3,985,303.00</b>	<b>-502,426.26</b>	<b>5,362,248.00</b>
<b>Net Income</b>	<b>1,485,692.87</b>	<b>8,132,770.00</b>	<b>-6,647,077.13</b>	<b>8,755,833.00</b>



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Accrual Basis

## Shire of Yalgoo

### Income Statement by Nature & Type

July 1 , 2013 through to March 31, 2014

	Jul 13 - Mar 14	Budget	\$ Over Budget	Annual Budget
<b>Rev</b>				
<b>Rates</b>	1,822,473.53	1,726,870.00	95,603.53	1,749,370.00
<b>Fees &amp; Charges</b>	214,608.09	198,925.00	15,683.09	249,155.00
<b>Grants, Subsidies and Contribut</b>				
<b>Non Op Grants,Subsidies &amp; Contr</b>	1,203,946.78	7,996,426.00	-6,792,479.22	9,584,010.00
<b>Operat - Grants,Subsidies &amp; Con</b>	1,545,937.25	1,947,527.00	-401,589.75	2,241,021.00
<b>Total Grants, Subsidies and Contribut</b>	2,749,884.03	9,943,953.00	-7,194,068.97	11,825,031.00
<b>Interest Earnings</b>	82,896.25	108,600.00	-25,703.75	142,425.00
<b>Other Revenue</b>	81,949.48	66,975.00	14,974.48	79,350.00
<b>Profit on Asset Disposal</b>	16,758.23	72,750.00	-55,991.77	72,750.00
<b>Total Rev</b>	4,968,569.61	12,118,073.00	-7,149,503.39	14,118,081.00
<b>Exp</b>				
<b>Employee Costs</b>	-1,153,740.78	-971,659.00	-182,081.78	-1,282,007.00
<b>Materials &amp; Contracts</b>	-1,673,391.27	-1,669,225.00	-4,166.27	-2,316,575.00
<b>Utilities</b>	-84,688.24	-31,400.00	-53,288.24	-43,000.00
<b>Depreciation</b>	-840,633.20	-956,655.00	116,021.80	-1,275,432.00
<b>Interest Expense</b>	-15,205.99	-14,800.00	-405.99	-30,000.00
<b>Insurance Expense</b>	-159,271.50	-232,774.00	73,502.50	-275,544.00
<b>Other Expenses</b>	-113,376.61	-65,415.00	-47,961.61	-83,240.00
<b>Loss on Sale of Assets</b>	-77,994.76	-43,375.00	-34,619.76	-56,450.00
<b>Alloc</b>				
Admin	0.00			
Pdepn	66,901.72			
POC	183,242.86			
PWOH	251,343.00			
Wages	133,938.03			
<b>Total Alloc</b>	635,425.61			
<b>Total Exp</b>	-3,482,876.74	-3,985,303.00	502,426.26	-5,362,248.00
<b>Unclassified</b>	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>1,485,692.87</b>	<b>8,132,770.00</b>	<b>-6,647,077.13</b>	<b>8,755,833.00</b>

## Shire of Yalgoo

### Income Statement by Program

July 1, 2013 through to March 31, 2014

	Jul 13 - Mar 14	Budget	\$ Over Budget	Annual Budget
<b>Income</b>				
I03 · GENERAL PURPOSE FUNDING	3,188,471.93	3,555,247.00	-366,775.07	3,901,816.00
I04 · GOVERNANCE	2,000.00			
I05 · LAW ORDER & PUBLIC SAFETY	7,506.00	32,250.00	-24,744.00	35,200.00
I07 · HEALTH	436.00	12,750.00	-12,314.00	17,700.00
I09 · HOUSING	10,481.81	11,100.00	-618.19	375,000.00
I10 · COMMUNITY AMENITIES	18,268.00	34,450.00	-16,182.00	35,150.00
I11 · RECREATION & CULTURE	239,915.76	375,686.00	-135,770.24	376,086.00
I12 · TRANSPORT	1,058,000.95	7,479,248.00	-6,421,247.05	8,706,832.00
I13 · ECONOMIC SERVICES	301,128.73	485,142.00	-184,013.27	495,942.00
I14 · OTHER PROPERTY & SERVICES	142,360.43	132,200.00	10,160.43	174,355.00
<b>Total Income</b>	<b>4,968,569.61</b>	<b>12,118,073.00</b>	<b>-7,149,503.39</b>	<b>14,118,081.00</b>
<b>Expense</b>				
6560 · Payroll Expenses	0.00			
E03 · GENERAL PURPOSE FUNDING.	113,487.03	123,985.00	-10,497.97	162,605.00
E04 · GOVERNANCE.	374,300.63	360,595.00	13,705.63	454,621.00
E05 · LAW ORDER & PUBLIC SAFETY.	122,651.30	153,084.00	-30,432.70	191,884.00
E06 · EDUCATION & WELFARE.	4,167.30	10,410.00	-6,242.70	11,843.00
E07 · HEALTH.	60,902.91	69,405.00	-8,502.09	90,139.00
E09 · HOUSING.	243,141.06	275,459.00	-32,317.94	362,509.00
E10 · COMMUNITY AMENITIES.	169,169.95	240,130.00	-70,960.05	336,088.00
E11 · RECREATION & CULTURE.	531,731.98	588,499.00	-56,767.02	758,621.00
E12 · TRANSPORT.	1,425,342.94	1,519,675.00	-94,332.06	2,220,486.00
E13 · ECONOMIC SERVICES.	423,755.34	596,959.00	-173,203.66	741,767.00
E14 · OTHER PROPERTY & SERVICES.	14,226.30	47,102.00	-32,875.70	31,685.00
<b>Total Expense</b>	<b>3,482,876.74</b>	<b>3,985,303.00</b>	<b>-502,426.26</b>	<b>5,362,248.00</b>
<b>Net Income</b>	<b>1,485,692.87</b>	<b>8,132,770.00</b>	<b>-6,647,077.13</b>	<b>8,755,833.00</b>

**Shire of Yalgoo**  
**Balance Sheet**  
 As of March 31, 2014

	Mar 31, 14	Jun 30, 13	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Chequing/Savings</b>			
<b>A01100 · Cash at Bank</b>			
A01101 · Unrestricted Municipal Bank	190,679.03	66,924.32	123,754.71
A01102 · 11am - Maxi account	23,270.09	647,044.45	-623,774.36
A01123 · Short Term Cash Investments	0.00	703,561.94	-703,561.94
A01125 · Short Tem Investment 3	524,891.68	512,291.52	12,600.16
<b>Total A01100 · Cash at Bank</b>	<b>738,840.80</b>	<b>1,929,822.23</b>	<b>-1,190,981.43</b>
<b>A01110 · Reserved Cash</b>			
A011110 · Housing Maintenance Reserve	30,468.52	29,753.64	714.88
A011111 · General Road Reserve	109,578.85	107,007.85	2,571.00
A011112 · Superannuation Back-pay Reserve	79,839.59	77,966.34	1,873.25
A011113 · Office Equipment Reserve Accoun	22,819.37	22,283.97	535.40
A01112 · LSL Reserve Account	96,313.91	94,054.13	2,259.78
A01113 · Yalgoo Ninghan Road Reserve	164,588.53	160,726.84	3,861.69
A01114 · Plant Reserve Account	241,477.12	235,811.43	5,665.69
A01115 · Building Reserve	493,176.56	481,605.31	11,571.25
A01116 · Sport Complex Reserve	86,295.13	84,270.43	2,024.70
A01117 · Community Amenities Maint Res	176,014.27	171,884.50	4,129.77
A01118 · HCP Reserve Account	120,218.09	117,397.45	2,820.64
A01119 · Yalgoo Morawa Road Reserve	94,054.75	91,847.97	2,206.78
<b>Total A01110 · Reserved Cash</b>	<b>1,714,844.69</b>	<b>1,674,609.86</b>	<b>40,234.83</b>
<b>Total Chequing/Savings</b>	<b>2,453,685.49</b>	<b>3,604,432.09</b>	<b>-1,150,746.60</b>
<b>Accounts Receivable</b>			
<b>A01120 · ACCOUNTS RECEIVABLE</b>			
A01122 · Provision for Doubtful Debts	-551.00	-16,652.16	16,101.16
A01120 · ACCOUNTS RECEIVABLE - Other	732,559.48	100,990.77	631,568.71
<b>Total A01120 · ACCOUNTS RECEIVABLE</b>	<b>732,008.48</b>	<b>84,338.61</b>	<b>647,669.87</b>
<b>Total Accounts Receivable</b>	<b>732,008.48</b>	<b>84,338.61</b>	<b>647,669.87</b>
<b>Other Current Assets</b>			
<b>A01107 · Cash Float Muni</b>			
A011071 · Cash 4 banking	25.00	0.00	25.00
A011072 · Cash Advance	200.00	200.00	0.00
<b>Total A01107 · Cash Float Muni</b>	<b>225.00</b>	<b>200.00</b>	<b>25.00</b>
<b>A01190 · STOCK ON HAND</b>			
A01188 · Cement Products Inventory	2,091.00	35,290.16	-33,199.16
A01196 · Starcash Card - \$25	204.52	318.14	-113.62
A01197 · Transfer tank 2	0.00	155.00	-155.00
A01198 · Transfer Tank 1	1,824.48	1,317.50	506.98
A01199 · Starcash Card - \$50	136.40	272.81	-136.41
<b>Total A01190 · STOCK ON HAND</b>	<b>4,256.40</b>	<b>37,353.61</b>	<b>-33,097.21</b>
A01200 · Prepayments	0.00	42,700.00	-42,700.00
<b>Total Other Current Assets</b>	<b>4,481.40</b>	<b>80,253.61</b>	<b>-75,772.21</b>
<b>Total Current Assets</b>	<b>3,190,175.37</b>	<b>3,769,024.31</b>	<b>-578,848.94</b>

**Shire of Yalgoo**  
**Balance Sheet**  
 As of March 31, 2014

	Mar 31, 14	Jun 30, 13	\$ Change
<b>Fixed Assets</b>			
<b>A0151 - Land</b>			
A01512 - At Cost	115,236.56	115,236.56	0.00
<b>Total A0151 - Land</b>	<b>115,236.56</b>	<b>115,236.56</b>	<b>0.00</b>
<b>A0152 - Buildings</b>			
A01521 - Accum.Depn - Buildings	-1,845,970.37	-1,664,225.91	-181,744.46
A01522 - At Cost			
CLB13 - Additions 12-13 Buildings			
C130202 - Yalgoo community Hub - CSRFF	0.00	373,193.63	-373,193.63
C130203 - Yalgoo Community Hub MWIP	0.00	259,337.95	-259,337.95
C130204 - Yalgoo community Hub CLGF 11/12	0.00	120,000.00	-120,000.00
C130205 - Storage Contain.Anglican Church	0.00	489.00	-489.00
C130207 - Refurbish P & G Depot	0.00	14,718.04	-14,718.04
C130208 - Caravan Park House/Office	0.00	34,059.34	-34,059.34
C130209 - Caravan Park Redevelopment	0.00	158,857.63	-158,857.63
C130210 - Works Depot Replace Workshop	0.00	2,885.00	-2,885.00
C130213 - 16 Shamrock St (Refurb) 12-13	0.00	62,917.60	-62,917.60
C130214 - 74 Weekes St 12-13 (CLGF 10-11)			
C130218 - 74 Weekes St (CLGF 11-12)	0.00	43,383.71	-43,383.71
C130219 - 75 Weekes St (CLGF 11-12)	0.00	30,479.20	-30,479.20
C130214 - 74 Weekes St 12-13 (CLGF 10-11) - Other	0.00	52,527.12	-52,527.12
<b>Total C130214 - 74 Weekes St 12-13 (CLGF 10-11)</b>	<b>0.00</b>	<b>126,390.03</b>	<b>-126,390.03</b>
C130215 - 1 Stanley St (Refurbish)	0.00	53,711.72	-53,711.72
C130216 - 30 Selwyn St	0.00	1,000.00	-1,000.00
C130217 - Yalgoo Hub-CLGF 12-13 CYC	0.00	51,112.77	-51,112.77
<b>Total CLB13 - Additions 12-13 Buildings</b>	<b>0.00</b>	<b>1,258,672.71</b>	<b>-1,258,672.71</b>
CLB14 - Additions 13-14 Buildings			
C140200 - Caravan Park Redev - TIRF	165,990.63	0.00	165,990.63
C140201 - Caravan Park Redev - CLGF 12/13	278,551.49	0.00	278,551.49
C140202 - Yalgoo Hub - CLGF 12/13	-7,927.13	0.00	-7,927.13
C140203 - 74 Weekes St (CLGF 2011-12)	180,990.06	0.00	180,990.06
C140204 - 75 Weekes St (CLGF 2011-12)	12,699.87	0.00	12,699.87
C140205 - Yalgoo Hub CSRFF	49,929.94	0.00	49,929.94
C140206 - Yalgoo Hub MWIP	34,697.07	0.00	34,697.07
C140207 - 30 Selwyn Street	6,090.32	0.00	6,090.32
C140208 - Yalgoo Hall - Flooring	4,300.00	0.00	4,300.00
C140209 - Angelican Church Heritage Works	6,000.00	0.00	6,000.00
C140210 - Yalgoo Hub - Waterpark H'Cover	13,125.00	0.00	13,125.00
C140211 - Museum Works	8,080.35	0.00	8,080.35
C140216 - Air Conditioner Admin Building	10,738.75	0.00	10,738.75
C140220 - Yalgoo CYC - CLGF 11/12	77,523.44	0.00	77,523.44
C140223 - 74 Weekes St (MWIP)	9,600.00	0.00	9,600.00
C140224 - 75 Weekes St (MWIP)	122.65	0.00	122.65
C140225 - Caravan Park Furniture	8,621.82	0.00	8,621.82
<b>Total CLB14 - Additions 13-14 Buildings</b>	<b>859,134.26</b>	<b>0.00</b>	<b>859,134.26</b>
A01522 - At Cost - Other	8,355,807.45	7,097,134.74	1,258,672.71
<b>Total A01522 - At Cost</b>	<b>9,214,941.71</b>	<b>8,355,807.45</b>	<b>859,134.26</b>

**Shire of Yalgoo**  
**Balance Sheet**  
 As of March 31, 2014

	Mar 31, 14	Jun 30, 13	\$ Change
<b>Total A0152 - Buildings</b>	7,368,971.34	6,691,581.54	677,389.80
<b>A0153 - Infrastructure - Roads</b>			
A01531 - Accumulated Depn - Infra	-20,400,480.27	-20,096,610.24	-303,870.03
A01533 - At Cost			
CIR13 - Additions 2012-2013 Roads			
C130300 - YA-NI Repair and Reseal	0.00	425,000.00	-425,000.00
C130301 - YA-MO Seal up to 10km- R2R	0.00	394,069.29	-394,069.29
C130302 - YA-MO Seal up to 10km - RRG	0.00	394,148.45	-394,148.45
C130303 - YA-MO Seal up to 10km - CLGF Re	0.00	424,575.31	-424,575.31
C130304 - YA-MO Reform	0.00	2,272.73	-2,272.73
<b>Total CIR13 - Additions 2012-2013 Roads</b>	0.00	1,640,065.78	-1,640,065.78
CIR14 - Additions 2013-2014 Roads			
C140352 - YA-MO R2R- SLK 13-23 Formation	533,473.54	0.00	533,473.54
C140353 - YA-MO Rd-RRG MRWA SLK 0-13 Form	376,284.15	0.00	376,284.15
C140354 - YA-MO Rd - CLGF 13-14 SLK 13-23	16,018.28	0.00	16,018.28
C140358 - YA-NI Rd RRG MRWA SLK 11-40 Wid	62,501.98	0.00	62,501.98
C140359 - YA MO Rd - RRG MRA SLK 13-23 SI	177,763.78	0.00	177,763.78
C140363 - YA NO Rd - Hills SLK 14-20	91,123.96	0.00	91,123.96
<b>Total CIR14 - Additions 2013-2014 Roads</b>	1,257,165.69	0.00	1,257,165.69
A01533 - At Cost - Other	36,072,865.92	34,432,800.14	1,640,065.78
<b>Total A01533 - At Cost</b>	37,330,031.61	36,072,865.92	1,257,165.69
<b>Total A0153 - Infrastructure - Roads</b>	16,929,551.34	15,976,255.68	953,295.66
<b>A0154 - Furniture &amp; Equipment</b>			
A01541 - Accumulated Depn - F&E	-6,831.23	0.00	-6,831.23
A01543 - F & E Management Valuation	44,850.00	44,850.00	0.00
<b>Total A0154 - Furniture &amp; Equipment</b>	38,018.77	44,850.00	-6,831.23
<b>A0155 - Infrastructure - Other</b>			
A01551 - Accumulated Depn. - Inf Other	-112,293.83	-83,309.97	-28,983.86
A01552 - At Cost			
C1014 - Addition 13-14 Infra Other			
C140215 - Yalgoo Hub - Railing	13,120.81	0.00	13,120.81
C140419 - Yalgoo Community Park	1,428.00	0.00	1,428.00
C140507 - Payne's Find Solar Sec Lighting	9,000.00	0.00	9,000.00
<b>Total C1014 - Addition 13-14 Infra Other</b>	23,548.81	0.00	23,548.81
C1013 - Additions 12-13 Infra Other			
C130402 - Security	0.00	20,000.00	-20,000.00
C130403 - Waterwise Reticulation Project	0.00	57,602.53	-57,602.53
C130404 - Cemetery Gazebo, Niche Wall Etc	0.00	30,000.00	-30,000.00
C130405 - Recycling Waste Management	0.00	75,000.00	-75,000.00
C130407 - Footpaths	0.00	2,875.34	-2,875.34
C130412 - Dog Pound 12-13	0.00	6,450.81	-6,450.81
C130415 - Cemetery Yalgoo - Shelter	0.00	30,000.00	-30,000.00
C130416 - Yalgoo Community Hub (Variety)	0.00	58,290.00	-58,290.00
<b>Total C1013 - Additions 12-13 Infra Other</b>	0.00	280,218.68	-280,218.68

**Shire of Yalgoo**  
**Balance Sheet**  
 As of March 31, 2014

	<b>Mar 31, 14</b>	<b>Jun 30, 13</b>	<b>\$ Change</b>
A01552 · At Cost - Other	1,638,949.15	1,358,730.47	280,218.68
<b>Total A01552 · At Cost</b>	<b>1,662,497.96</b>	<b>1,638,949.15</b>	<b>23,548.81</b>
<b>Total A0155 · Infrastructure - Other</b>	<b>1,550,204.13</b>	<b>1,555,639.18</b>	<b>-5,435.05</b>
<b>A0156 · Plant &amp; Equipment</b>			
A01561 · Accumulated Depn - P&E	-306,252.78	0.00	-306,252.78
A01563 · P & E Managment Valuation	758,790.40	910,781.00	-151,990.60
A01564 · P & E Independent Valuation	2,030,981.30	2,178,359.88	-147,378.58
<b>CPE14 · Addition 13-14 P &amp; E</b>			
C140600 · Side Tipper	92,970.00	0.00	92,970.00
C140602 · FUSO Works Truck	83,929.00	0.00	83,929.00
C140603 · Tandem Dolly	29,270.00	0.00	29,270.00
C140604 · Side Tipper - Roadwest	92,970.00	0.00	92,970.00
C140605 · Works Maint Ute	40,231.73	0.00	40,231.73
C140606 · Sundry Small Plant	20,971.02	0.00	20,971.02
C140610 · Works Ute	40,241.05	0.00	40,241.05
C140612 · Project Executive Vehicle	46,907.27	0.00	46,907.27
C140614 · Admin Car	36,787.50	0.00	36,787.50
C140615 · Computers and Server	18,771.05	0.00	18,771.05
C140616 · CDO Car	36,787.50	0.00	36,787.50
<b>Total CPE14 · Addition 13-14 P &amp; E</b>	<b>539,836.12</b>	<b>0.00</b>	<b>539,836.12</b>
<b>Total A0156 · Plant &amp; Equipment</b>	<b>3,023,355.04</b>	<b>3,089,140.88</b>	<b>-65,785.84</b>
<b>Total Fixed Assets</b>	<b>29,025,337.18</b>	<b>27,472,703.84</b>	<b>1,552,633.34</b>
<b>TOTAL ASSETS</b>	<b>32,215,512.55</b>	<b>31,241,728.15</b>	<b>973,784.40</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
L01215 · SUNDRY CREDITORS	146,676.91	454,210.99	-307,534.08
<b>Total Accounts Payable</b>	<b>146,676.91</b>	<b>454,210.99</b>	<b>-307,534.08</b>
<b>Other Current Liabilities</b>			
2200 · Tax Payable	-13,785.31	-70,770.75	56,985.44
<b>L0122 · Employee Entitlements</b>			
L01225 · Annual Leave	85,591.42	85,591.42	0.00
L01226 · LSL Liability Current	95,791.15	90,682.52	5,108.63
L01235 · Accrued Wages Liability	0.00	20,156.36	-20,156.36
L01236 · Sick Leave Liability	31,699.98	31,699.98	0.00
<b>Total L0122 · Employee Entitlements</b>	<b>213,082.55</b>	<b>228,130.28</b>	<b>-15,047.73</b>
L01221 · Borrowings - Current	12,594.72	30,479.15	-17,884.43
L01222 · Accrued Interest	0.00	2,370.74	-2,370.74
L01224 · FBT Payable	0.00	6,675.00	-6,675.00
L01228 · Accrued Expenses	0.00	230,106.23	-230,106.23
L01258 · FESA Liability	36.00	437.69	-401.69
<b>L013 · Payroll Deductions</b>			
L0136 · Sundry Debt Repays	100.00	0.00	100.00
L0137 · PAYG Tax Payable	32,616.00	22,790.00	9,826.00

**Shire of Yalgoo**  
**Balance Sheet**  
 As of March 31, 2014

	<b>Mar 31, 14</b>	<b>Jun 30, 13</b>	<b>\$ Change</b>
<b>Total L013 - Payroll Deductions</b>	32,716.00	22,790.00	9,926.00
<b>L014 - Trust Liability</b>			
<b>L0142 - Trust Bonds</b>	1,200.00	0.00	1,200.00
<b>Total L014 - Trust Liability</b>	1,200.00	0.00	1,200.00
<b>Total Other Current Liabilities</b>	245,843.96	450,218.34	-204,374.38
<b>Total Current Liabilities</b>	392,520.87	904,429.33	-511,908.46
<b>Long Term Liabilities</b>			
<b>L01230 - Provision - Employee LSL</b>	17,947.00	17,947.00	0.00
<b>L01710 - Loan Liability</b>	429,530.27	429,530.27	0.00
<b>Total Long Term Liabilities</b>	447,477.27	447,477.27	0.00
<b>TOTAL LIABILITIES</b>	839,998.14	1,351,906.60	-511,908.46
<b>NET ASSETS</b>	<b>31,375,514.41</b>	<b>29,889,821.55</b>	<b>1,485,692.86</b>
<b>EQUITY</b>			
<b>3000 - Opening Bal Equity</b>	16,108,870.92	16,149,105.76	-40,234.84
<b>3900 - *Retained Earnings</b>	9,618,134.75	7,284,295.99	2,333,838.76
<b>L01900 - Reserved Equity</b>			
<b>L01901 - Revaluation Reserve</b>	2,447,971.18	2,447,971.18	0.00
<b>L01903 - Office Equipment Reserve</b>	22,819.37	22,283.97	535.40
<b>L01905 - Long Service Leave Reserve</b>	96,313.91	94,054.13	2,259.78
<b>L01907 - Plant Reserve</b>	241,477.12	235,811.43	5,665.69
<b>L01909 - Yal/Ningham Road Reserve</b>	164,588.53	160,726.84	3,861.69
<b>L01910 - Building Reserve</b>	493,176.56	481,605.31	11,571.25
<b>L01912 - Comm Amenities Maint Reserve</b>	176,014.27	171,884.50	4,129.77
<b>L01913 - Sport Complex Reserve Resrve</b>	86,295.13	84,270.43	2,024.70
<b>L01914 - HCP Reserve</b>	120,218.09	117,397.45	2,820.64
<b>L01915 - Yalgoo Morawa Road Reserve</b>	94,054.75	91,847.97	2,206.78
<b>L01916 - House Maintenance Reserve</b>	30,468.52	29,753.64	714.88
<b>L01917 - General Road Equity</b>	109,578.85	107,007.85	2,571.00
<b>L01918 - Superannuation Back-Pay Reserve</b>	79,839.59	77,966.34	1,873.25
<b>Total L01900 - Reserved Equity</b>	4,162,815.87	4,122,581.04	40,234.83
<b>Net Income</b>	1,485,692.87	2,333,838.76	-848,145.89
<b>TOTAL EQUITY</b>	<b>31,375,514.41</b>	<b>29,889,821.55</b>	<b>1,485,692.86</b>

Shire of Yalgoo Schedule of Payments 31 March 2014

The following schedule of accounts has been paid under delegation, by the Chief Executive Officer from the 1st to 31st March 2014. Cheque and Direct Transactions totalling \$889,956.78 submitted to each member of the Council on Thursday 17th April 2014 have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

Signed Acting Chief Executive Officer Bruce Walker

Date	Num	Name	Memo	Municipal	Other
Trust					
		N/A			0.00
Municipal					
03/03/2014	110314HB-21		Credit card Expenses Feb 14	1,591.66	
05/03/2014	100314HB-1		Capital and Interest Repayment on Loan 54	5,539.70	
05/03/2014	100314HB-1		Dept of Transport	259.80	
05/03/2014	100314HB-1		Dept of Transport	316.80	
05/03/2014	100314HB-1		Dept of Transport	22.20	
06/03/2014			Payroll	41,651.06	
10/03/2014		Heather Boyd	Reimbursement diaries for councilors	59.70	
10/03/2014		Sharon Daishe.	Reimbursement relocation expenses	7,606.50	
12/03/2014	120314HB-01		Dept of Transport	307.70	
03/13/2014			Transfer to Maxi account	100,000.00	
14/03/2014			Payroll	14,755.28	
19/03/2014	190314HB-1		NAB Connect Fee	48.74	
20/03/2014			Payroll	36,410.57	
20/03/2014		Australian Taxation Office	February BAS	4,056.00	
20/03/2014		ATO - DH	Ato adjustment	250.00	
20/03/2014	Debit	Commander Australia Limited	Telephone internet charges	39.96	
21/03/2014		Adam Fawkes	Special Meeting 11/3	629.67	
21/03/2014		Agwest Machinery	Tall lights - parts and repairs	197.86	
21/03/2014		Albert Grieve	Travel and accomodation charges	1,397.80	
21/03/2014		Atyeo's Environmental Health Services PL	Duties within the Shire	3,818.10	
21/03/2014		Battery Mart	Batteries	247.50	
21/03/2014		Bunnings Building Supplies Pty Ltd	Various materials and supplies- drill bits mats etc	283.55	
21/03/2014		C & J Hanson Plumbing Contractors	Vrs Invoices Caravan Park Ablutions, buildings	30,983.81	
21/03/2014		Centacare Family Services	Provision of service as per MOU	25,908.30	
21/03/2014		Corporate Express Australia Ltd	Printer cartridge	176.00	
21/03/2014		Courier Australia	Freight charges	1,086.55	
21/03/2014		Cramer & Neill	Repair,Supply and install airconditionig	4,269.15	
21/03/2014		Cutting Edges Equipment Parts	Grader Blades	9,701.45	
21/03/2014		Five Star Business Equipment & Comms	Vrs invoices -service, repairs to copiers	1,056.99	
21/03/2014		Gail Pilmoor	Reimbursement - Latches for tender boxes	44.85	
21/03/2014		Geraldton Freight Lines	Freight chrages	927.36	
21/03/2014		Geraldton Fuel Company	Fuel supply	34,192.78	
21/03/2014		Geraldton Murchison Freight	Various invoices - freight charges	1,029.60	
21/03/2014		Geraldton Tyrepower	Tyres for trailers	616.00	
21/03/2014		Greenfield Technical Services	Various invoices -consulting fees	18,141.80	
21/03/2014		Haines Norton Pty Ltd	Accounting service fee Feb 14, training charges	10,208.00	
21/03/2014		Hitachi Construction Machinery(Australia	Parts and repairs - ripper valve damage	5,069.93	
21/03/2014		Investec Asset Finance & Leasing Pty Ltd	Photocopier leasing charge	510.40	
21/03/2014		Jason Signmakers	Signs	2,250.60	
21/03/2014		KJ & MA Crowe	Renew faulty power points and outlets	4,009.40	
21/03/2014		Landgate	Mining tenaments	525.40	
21/03/2014		Mine Trade & Maintenance Electrical	Pumpout septic tank	2,730.75	
21/03/2014		Neil Grinham	Various meeting fees	5,749.54	
21/03/2014		Pan Pacific Perth	Accomodation and meals	1,529.00	
21/03/2014		PaynesFind Road House & Tavern	Accomodation and meals	2,709.25	
21/03/2014		Plug-It-In Communications	Supply and instal satelite television	275.00	
21/03/2014		Raul. Valenzuela	Special Meeting 11/3/14	824.25	
21/03/2014		Robert Grinham	Special Meeting 11/3/14	1,525.29	
21/03/2014		Stanley Willock	Special Meeting and phone allowance	516.67	
21/03/2014		Tradesales	Disposal overalls	110.00	
21/03/2014		Veolia Environmental Services	Service collection	6,011.94	
21/03/2014		WA Local Government Association	Advertising, directories, staff training	4,650.57	



Date	Num	Name	Memo	Municipal	Other
21/03/2014		Walker Bruce	Reimbursement of travel charges	389.98	
21/03/2014		WBHO Civil Pty Ltd	Labour Hire February 2014	24,896.85	
21/03/2014		Westrac Equipment Pty Ltd	Vrs invoices - parts and repairs	14,528.14	
21/03/2014		Yalgoo Hotel Motel	Vrs invoices - refreshments and receptions	2,249.90	
21/03/2014		Yalgoo Jockey Club.	Donation to 2014 races	11,000.00	
21/03/2014	Debit	Horizon Power	Power supply street lighting Feb 14	664.23	
21/03/2014	Debit	Pivotel Satellite Pty Limited	Staelite phone account	655.05	
21/03/2014	Debit	Telstra Corporation Ltd	Mobile phone account	89.98	
21/03/2014	Debit	Telstra Corporation Ltd	Office, home and mobile account	3,193.82	
21/03/2014		Urbis Pty Ltd	Yalgoo Revitalisation Planning	18,370.29	
21/03/2014		Kerry Grieve.	Midwest development meeting	325.60	
21/03/2014		McSporran, AR	Repairs to fence	1,254.00	
21/03/2014		N & N Carpentry	Supply and fit bathroom accessories	8,507.40	
21/03/2014		Phyllis Simpson.	Reimbursement bond bus hire	100.00	
21/03/2014	12114	City of Greater Geraldton	Contribution towards annual general meeting	100.00	
21/03/2014	12115	Fountains Chemmart Pharmacy	Universal charger for camera	59.99	
21/03/2014	12116	Water Corporation	Various water accounts	5,347.62	
21/03/2014	210314HB-1		Dept of Transport	367.80	
26/03/2014	CW260314-1		Dept of Transport	24.25	
27/03/2014		Neil Grinham	Special Meeting 24/3/14	891.34	
28/03/2014		Adam Fawkes	Special meeting 24/3/14	225.00	
28/03/2014		Heather Boyd	Reimbursement linen and kitchen supplies	682.75	
28/03/2014		Raul. Valenzuela	Special meeting 24/3/14	225.00	
28/03/2014		Robert Grinham	Special meeting 24/3	653.34	
28/03/2014		Stanley Willock	Special meeting 24/3/14	516.67	
03/31/2014	CW310314-2		Merchant service fee	300.00	
31/03/2014	CW310314-2		Account Keeping Fee - Muni	36.50	
31/03/2014	CW310314-2		Account Keeping Fee - Trust	20.00	
31/03/2014	CW310314-4		Credit Cards Expenses Mar 14	1,038.05	
31/03/2014		WA Shire Councils Union	Shire of Yalgoo	116.40	
31/03/2014		Yalgoo Shire Social Club	Social club contributions	140.00	
31/03/2014		Shire of Yalgoo	LG Rates 2013-2014	300.00	
31/03/2014		Murchison Reg Aboriginal Corp	House rental	830.00	
31/03/2014		Shire of Yalgoo Municipal Fund	Bond payment	100.00	
31/03/2014		Construction And Building Industry Super	Superannuation	482.52	
31/03/2014		BT Financial Group	Superannuation	168.05	
31/03/2014		First State Super	Superannuation	1,916.33	
31/03/2014		Vision Super	Superannuation	653.92	
31/03/2014		Colonial First State	Superannuation	121.70	
31/03/2014		Local Govt Super (NSW)	Superannuation	1,179.78	
31/03/2014		Prime Super	Superannuation	465.36	
31/03/2014		The Industry Superannuation fund	Superannuation	473.86	
31/03/2014		WA Super	Superannuation	9,464.53	
<b>11am Maxi Account</b>					
03/12/2014	1203		Transfer of funds to Muni account		80,000.00
03/31/2014	CW310314-1		Transfer of funds to Muni account		300,000.00
<b>Short Term Cash Investment</b>					
		N/A			0.00
				<b>509,956.78</b>	<b>380,000.00</b>

**Shire of Yalgoo**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 30th April 2014**

LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Yalgoo**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30th April 2014**

Note	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
<b>Operating Revenues</b>						
	\$	\$	\$	\$	%	
Governance	0	0	2,000	2,000	100.00%	
General Purpose Funding	1,734,922	1,412,103	1,380,537	(31,566)	(2.29%)	
Law, Order and Public Safety	51,300	51,100	9,226	(41,874)	(453.87%)	▼
Health	17,700	13,000	888	(12,112)	(1363.96%)	▼
Housing	15,000	12,600	11,867	(733)	(6.18%)	
Community Amenities	38,150	38,150	18,268	(19,882)	(108.84%)	▼
Recreation and Culture	49,200	49,200	50,607	1,407	2.78%	
Transport	212,749	212,750	247,766	35,016	14.13%	▲
Economic Services	118,800	109,500	129,223	19,723	15.26%	▲
Other Property and Services	151,060	120,655	149,672	29,017	19.39%	▲
<b>Total (Ex. Rates)</b>	<b>2,388,881</b>	<b>2,019,058</b>	<b>2,000,054</b>	<b>(19,004)</b>		
<b>Operating Expense</b>						
Governance	(484,621)	(432,420)	(403,198)	29,222	7.25%	
General Purpose Funding	(162,605)	(137,430)	(126,495)	10,935	8.64%	
Law, Order and Public Safety	(212,884)	(186,184)	(133,400)	52,784	39.57%	▼
Education and Welfare	(11,843)	(10,900)	(4,614)	6,286	136.24%	
Health	(90,139)	(76,450)	(69,900)	6,550	9.37%	
Housing	(362,509)	(301,539)	(266,160)	35,379	13.29%	▼
Community Amenities	(304,088)	(223,780)	(188,114)	35,666	18.96%	▼
Recreation and Culture	(718,620)	(621,614)	(600,563)	21,051	3.51%	
Transport	(1,855,486)	(1,382,570)	(1,517,904)	(135,334)	(8.92%)	
Economic Services	(747,767)	(652,862)	(481,710)	171,152	35.53%	▼
Other Property and Services	(31,685)	(35,882)	(15,119)	20,763	137.33%	▼
<b>Total</b>	<b>(4,982,247)</b>	<b>(4,061,631)</b>	<b>(3,807,177)</b>	<b>254,454</b>		
<b>Funding Balance Adjustment</b>						
Add back Depreciation	1,275,432	1,062,950	933,777	(129,173)	(13.83%)	▼
Adjust (Profit)/Loss on Asset Disposal	(41,300)	(50,026)	61,236	111,262	181.69%	▲
Adjust Provisions and Accruals	0	0	(17,418)	(17,418)	(100.00%)	▼
<b>Net Operating (Ex. Rates)</b>	<b>(1,359,234)</b>	<b>(1,029,649)</b>	<b>(829,528)</b>	<b>200,121</b>		
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	2,919,628	2,160,132	1,598,127	(562,005)	(35.17%)	▼
Proceeds from Disposal of Assets	344,500	287,083	225,181	(61,902)	(27.49%)	▼
Transfer from Reserves	857,000	0	0	0		
<b>Total</b>	<b>4,121,128</b>	<b>2,447,215</b>	<b>1,823,308</b>	<b>(623,907)</b>		
<b>Capital Expenses</b>						
Land and Buildings	(1,520,303)	(1,266,919)	(901,892)	365,027	40.47%	▼
Plant and Equipment	(787,500)	(656,250)	(539,836)	116,414	21.56%	▼
Furniture and Equipment	0	0	0	0		
Infrastructure Assets - Roads	(2,281,047)	(1,900,873)	(1,353,519)	547,354	40.44%	▼
Infrastructure Assets - Other	(409,000)	(340,833)	(34,256)	306,577	894.96%	▼
Repayment of Debentures	(29,939)	(17,884)	(17,884)	0	0.00%	
Transfer to Reserves	(1,029,441)	(51,628)	(51,628)	0	0.00%	
<b>Total</b>	<b>(6,057,230)</b>	<b>(4,234,387)</b>	<b>(2,899,015)</b>	<b>1,335,372</b>		
<b>Net Capital</b>	<b>(1,936,102)</b>	<b>(1,787,172)</b>	<b>(1,075,707)</b>	<b>711,465</b>		
<b>Total Net Operating + Capital</b>	<b>(3,295,336)</b>	<b>(2,816,821)</b>	<b>(1,905,235)</b>	<b>911,586</b>		
Opening Funding Surplus(Deficit)	1,450,966	1,450,966	1,450,966	0	0.00%	
Rate Revenue	1,844,370	1,821,870	1,826,224	4,354	0.24%	
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>456,015</b>	<b>1,371,956</b>	<b>915,940</b>		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. ▲

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

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

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

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

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

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

Buildings	35 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 10 years
Roads - Sealed	
Clearing and earthworks	not depreciated
Construction/road base	41 years
Roads - Unsealed - Gravel	
Clearing and earthworks	not depreciated
Construction/road base	23 years
Gravel sheet	23 years
Roads - Formed - Unsealed	
Clearing and earthworks	not depreciated
Construction/road base	14 years
Footpaths - Slab	not depreciated

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

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

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

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

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

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

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

**(p) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

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

**(q) Nature or Type Classifications (Continued)**

**Insurance**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

Food quality, pest control and immunisation services.



**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

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

**(r) STATEMENT OF OBJECTIVE (Continued)**

**EDUCATION AND WELFARE**

Telecentre Access Point Service.

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

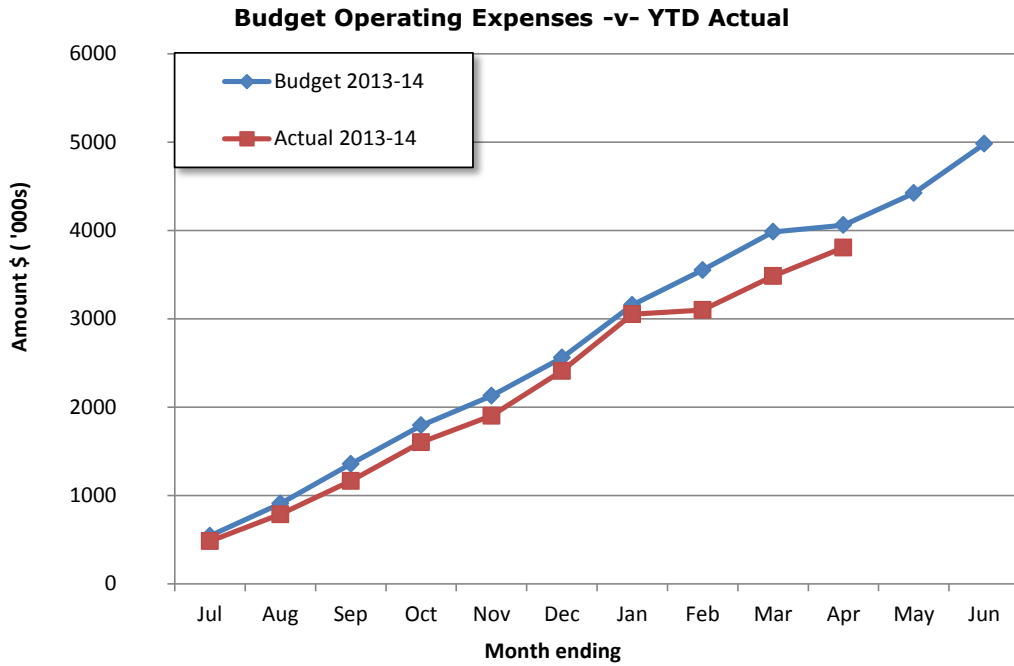
Regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.

**OTHER PROPERTY & SERVICES**

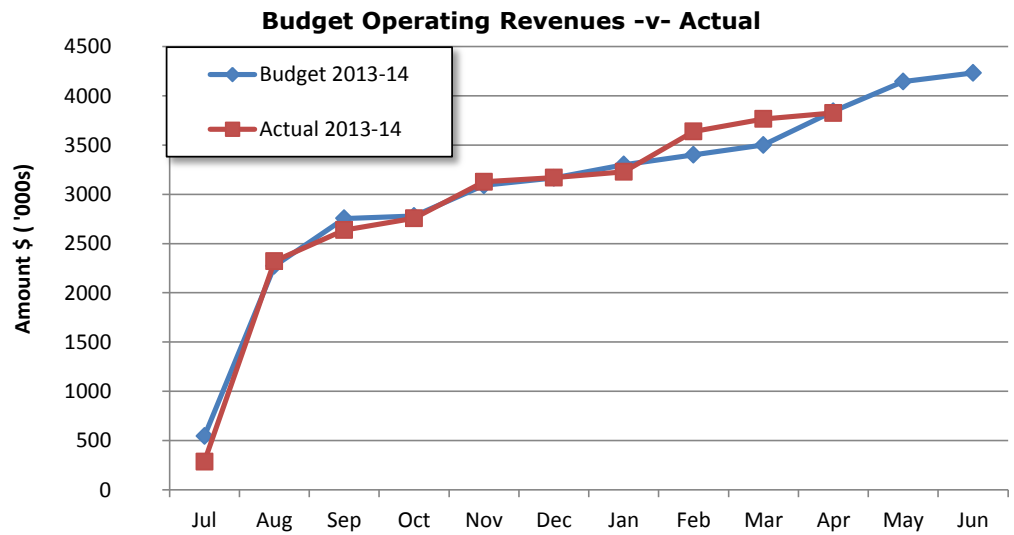
Private works operations, plant repairs and operation costs.

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



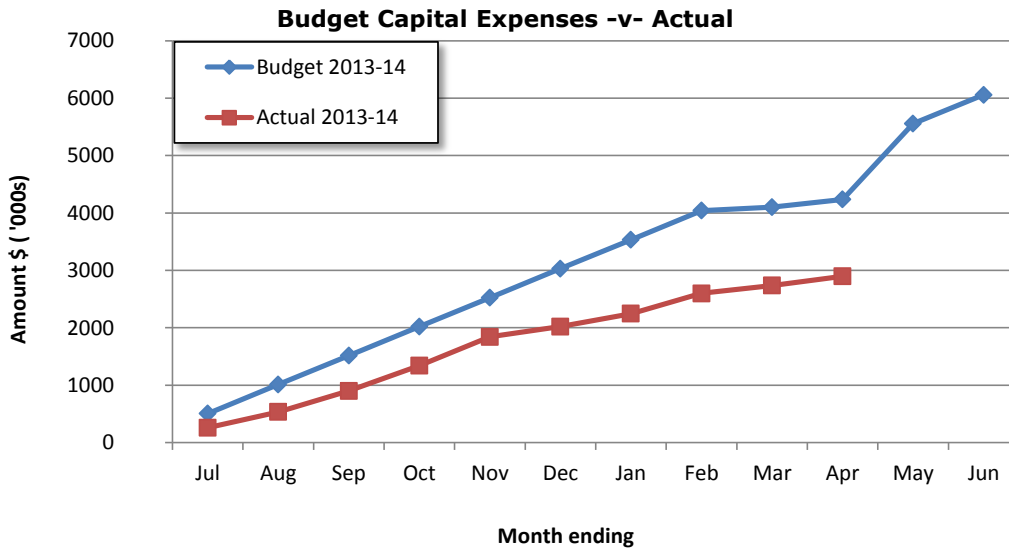
**Comments/Notes - Operating Expenses**



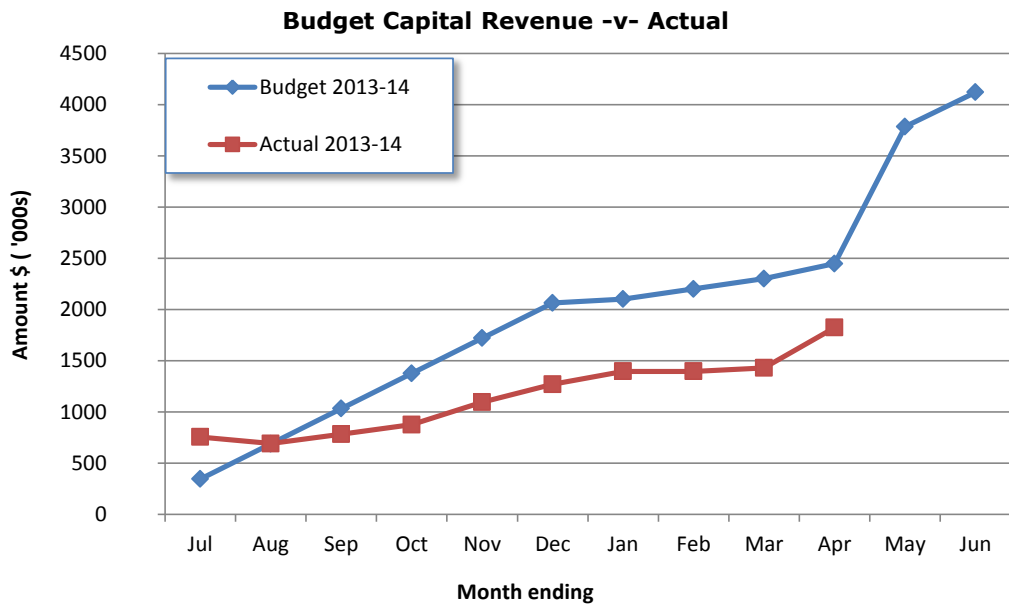
**Comments/Notes - Operating Revenues**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**

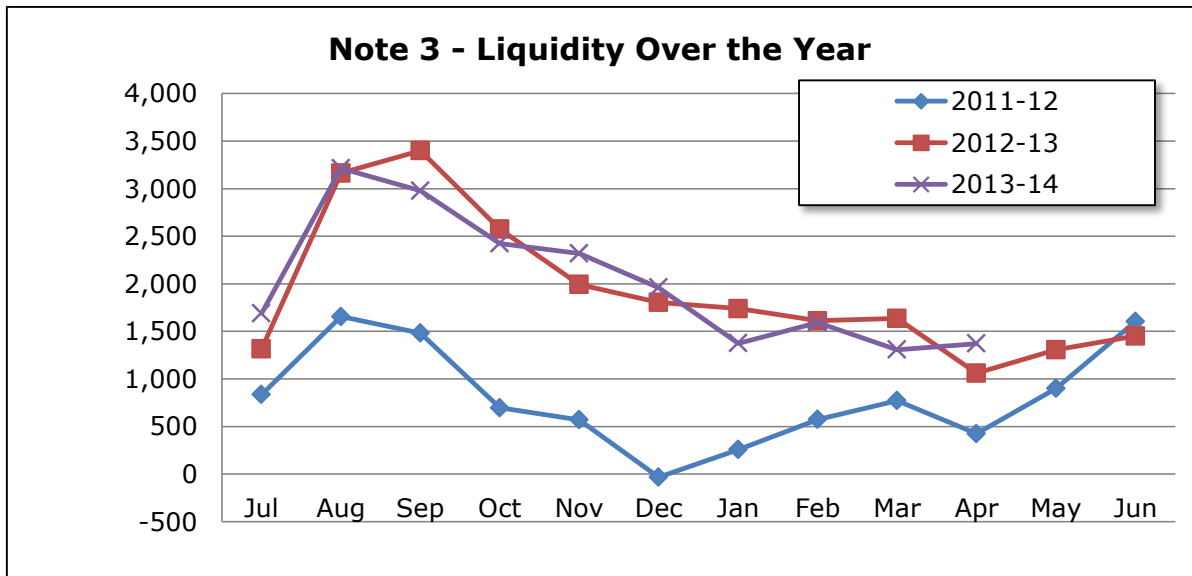


**Comments/Notes - Capital Revenues**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 3: NET CURRENT FUNDING POSTION**

		Positive=Surplus (Negative=Deficit)		
		2013-14		
	Note	YTD 30th April 2014	30th June 2013	YTD 30th April 2013
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	537,629	1,930,022	1,223,795
Cash Restricted	4	1,726,238	1,674,610	1,611,996
Receivables - Rates and Rubbish	6	250,898	44,845	45,038
Receivables -Other	6	735,278	169,617	102,285
Provision for Doubtful Debts		(551)	(16,652)	(1,043)
Inventories		2,437	37,354	44,387
		3,251,929	3,839,796	3,026,458
<b>Less: Current Liabilities</b>				
Payables		(153,735)	(714,220)	(353,045)
Provisions		(213,083)	(228,130)	(163,734)
		(366,818)	(942,350)	(516,779)
Less: Cash Restricted	7	(1,726,238)	(1,674,610)	(1,611,996)
Add: Staff Leave Reserve		213,083	228,130	93,086
Add: Staff Leave Provision not budgeted to be paid during the year				70,648
<b>Net Current Funding Position</b>		<b>1,371,956</b>	<b>1,450,966</b>	<b>1,061,417</b>



**Comments - Net Current Funding Position**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>							
Municipal Account	Variable	83,395		119,742	203,137	NAB	Cheque Acc.
Cash Maximiser	Variable	453,474			453,474	NAB	Cheque Acc.
Cash On Hand	Nil	760			760		On Hand
(b) <b>Term Deposits</b>							
Term Deposit - 30 days	3.00%	0			0	Suncorp	10/04/2014
Term Deposit - 90 days	3.75%		1,243,578		1,243,578	NAB	10/04/2014
Term Deposit - 90 days	3.15%		482,660		482,660	NAB	16/06/2014
(c) <b>Other Investments</b>							
N/A							
<b>Total</b>		537,629	1,726,238	119,742	2,383,609		

**Comments/Notes - Investments**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Notes: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Surplus/(Deficit) on Budget Adoption</b>						<b>0</b>
C140215	Railing for Community Hub	C2013-0804	Capital Expenses			(11,000)	(11,000)
A01116	Sports Complex Reserve	C2013-0804	Capital Revenue		11,000		0
I113023	Kidsport Grant	C2013-0804	Operating Revenue		45,000		45,000
E113028	Kidsport Expenditure	C2013-0804	Operating Expenses			(45,000)	0
A01114	Plant Replacement Reserve	C2013-0804	Capital Revenue		25,000		25,000
C140602	Crane and Auger - Fuso Truck	C2013-0804	Capital Expenses			(25,000)	0
A01115	Building Reserve	C2013-1024	Capital Revenue		15,000		15,000
C140216	Airconditioner Shire Office	C2013-1024	Capital Expenses			(15,000)	0
I031025	UV - Mining Leases	C2014-0405	Operating Revenue		10,000		10,000
I031030	UV - Prospecting	C2014-0405	Operating Revenue		15,000		25,000
I031085	UV - Interim Mining	C2014-0405	Operating Revenue		70,000		95,000
I031140	Cost of Instalment Option	C2014-0405	Operating Revenue		4,000		99,000
I032015	Country Local Government Funding	C2014-0405	Operating Revenue			(421,524)	(322,524)
I051010	Fire Service Grants	C2014-0405	Operating Revenue		17,000		(305,524)
I103005	Town Planning Fees	C2014-0405	Operating Revenue		3,000		(302,524)
I121010	RRGP Grants 2	C2014-0405	Operating Revenue		45,000		(257,524)
I121012	RRGP Grants 3	C2014-0405	Operating Revenue			(45,000)	(302,524)
I121039	Road Agreements Income	C2014-0405	Operating Revenue			(500,000)	(802,524)
I121040	Contrib to Road Construction - Mining	C2014-0405	Operating Revenue			(5,800,000)	(6,602,524)
I121044	Contrib to Road Renewal - Mining	C2014-0405	Operating Revenue		90,000		(6,512,524)
I121047	CLGF Yalgoo Morawa Rd	C2014-0405	Operating Revenue			(421,524)	(6,934,048)
I132035	Regional Tourism Strategy	C2014-0405	Operating Revenue			(32,858)	(6,966,906)
I143060	Road Agreement Supervision	C2014-0405	Operating Revenue			(37,500)	(7,004,406)
I143061	Road Construction Mining - supervision	C2014-0405	Operating Revenue			(45,000)	(7,049,406)
I145010	Reimbursements	C2014-0405	Operating Revenue		24,205		(7,025,201)
I145061	RAV Admin - Engineering & Legal	C2014-0405	Operating Revenue		15,000		(7,010,201)
I145060	RAV Admin - Admin Charges	C2014-0405	Operating Revenue		10,000		(7,000,201)
I145063	Kidsport Administration	C2014-0405	Operating Revenue		10,000		(6,990,201)
E041015	Members Meeting Fees	C2014-0405	Operating Expenses			(10,000)	(7,000,201)
E041020	Members Meeting Fees	C2014-0405	Operating Expenses			(15,000)	(7,015,201)
E041035	Members Travelling	C2014-0405	Operating Expenses			(5,000)	(7,020,201)
E051010	Fire Vehicle Expenses	C2014-0405	Operating Expenses			(1,000)	(7,037,201)
E052105	Cat Act Expenses	C2014-0405	Operating Expenses			(4,000)	(7,041,201)
E101010	Refuse Site Maintenance - Yalgoo	C2014-0405	Operating Expenses		10,000		(7,031,201)
E101015	Refuse Site Maintenance - Paynes Find	C2014-0405	Operating Expenses		20,000		(7,011,201)
E106006	Yalgoo Townsite Infrastructure Planning	C2014-0405	Operating Expenses			(1,000)	(7,012,201)
E107005	Cemetery Expenses	C2014-0405	Operating Expenses		8,000		(7,004,201)
E107010	Public Conveniences	C2014-0405	Operating Expenses			(15,000)	(7,019,201)
E107021	Vacant Land Development	C2014-0405	Operating Expenses		10,000		(7,009,201)
E113002	Community Park Gibbons St	C2014-0405	Operating Expenses		22,000		(6,987,201)
E113020	Paynes Find Complex Expenses	C2014-0405	Operating Expenses		15,000		(6,972,201)
E113090	Water Park Maintenance	C2014-0405	Operating Expenses			(5,000)	(6,977,201)
E117005	Museum/ Goal Expenses	C2014-0405	Operating Expenses		8,000		(6,969,201)
E122050	Engineering	C2014-0405	Operating Expenses		20,000		(6,949,201)
E122055	Rural Road Maintenance	C2014-0405	Operating Expenses		200,000		(6,749,201)
E122057	Road Agreement Maintenance	C2014-0405	Operating Expenses		300,000		(6,449,201)
E122061	RAV Admin - Engineering & Legal	C2014-0405	Operating Expenses		30,000		(6,419,201)
E122061	RAV Admin - Admin Expenses	C2014-0405	Operating Expenses			(10,000)	(6,429,201)
C140352	Rework/Inclement Weather	C2014-0405	Capital Expenses			(200,000)	(6,629,201)
E122096	POC Under Utilisation	C2014-0405	Operating Expenses			(200,000)	(6,829,201)
E126005	Yalgoo Airstrip	C2014-0405	Operating Expenses		7,000		(6,822,201)
E126010	Paynes Find Airstrip	C2014-0405	Operating Expenses		13,000		(6,809,201)
E126015	Emergency Airstrip	C2014-0405	Operating Expenses		5,000		(6,804,201)
E132005	Caravan Park Expenditure	C2014-0405	Operating Expenses			(20,284)	(6,824,485)
E132007	Tourism Promotion	C2014-0405	Operating Expenses		10,284		(6,814,201)
E132017	Tourism Development Manager	C2014-0405	Operating Expenses		10,000		(6,804,201)
E132117	HCP Staff & Training	C2014-0405	Operating Expenses			(6,000)	(6,810,201)
E143025	Long Service Leave	C2014-0405	Operating Expenses			(10,000)	(6,820,201)
E143035	Superannuation	C2014-0405	Operating Expenses		27,000		(6,793,201)
E143050	Staff Training	C2014-0405	Operating Expenses		26,000		(6,767,201)
E143065	Depot Maintenance (P&G)	C2014-0405	Operating Expenses		10,000		(6,757,201)
E143299	Less PWOH Allocated	C2014-0405	Operating Expenses			(53,000)	(6,810,201)
E413015	Parts & Repairs	C2014-0405	Operating Expenses			(100,000)	(6,910,201)
E144050	Survey and Microcom Equipment	C2014-0405	Operating Expenses		5,000		(6,905,201)
E144052	Workshop Consumables	C2014-0405	Operating Expenses		5,000		(6,900,201)
E144299	Less POC Allocated	C2014-0405	Operating Expenses		90,000		(6,810,201)
E145020	Staff Uniforms	C2014-0405	Operating Expenses		4,000		(6,806,201)
E145025	Recruitment Expenses	C2014-0405	Operating Expenses			(10,000)	(6,816,201)
E145030	Staff Training	C2014-0405	Operating Expenses		6,000		(6,810,201)
C140504	Yalgoo Town Sewerage Upgrade	C2014-0405	Capital Expenses		5,000		(6,805,201)
C140205	Yalgoo Hub - CSRFF	C2014-0405	Capital Expenses			(17,286)	(6,822,487)
C140206	Yalgoo Hub - MWIP	C2014-0405	Capital Expenses			(8,429)	(6,830,916)
C140510	Tennis Court Resurface	C2014-0405	Capital Expenses			(28,000)	(6,858,916)
C140353	YA-MO Rd - RRG MRWA SLK 0-13	C2014-0405	Capital Expenses			(45,000)	(6,903,916)
C140354	YA-MO Rd - CLGF MRWA SLK 0-13	C2014-0405	Capital Expenses		271,524		(6,632,392)
C140359	YA-MO Rd - RRG SLK 13-23	C2014-0405	Capital Expenses		45,000		(6,587,392)
C140356	YA-MO Rd - CLGF 13-14	C2014-0405	Capital Expenses		150,000		(6,437,392)
C140361	YA-NI Rd - Sinosteel	C2014-0405	Capital Expenses		800,000		(5,637,392)
C140362	YA-NI Rd - Top Iron	C2014-0405	Capital Expenses		5,000,000		(637,392)
C140225	Caravan Park Units	C2014-0405	Capital Expenses			(13,516)	(650,908)
C140213	Works Depot - VESTOC/Workshop	C2014-0405	Capital Expenses		421,524		(229,384)
C140214	Admin Building	C2014-0405	Capital Expenses		20,000		(209,384)
A01112	Long Service Leave	C2014-0405	Capital Revenue		25,000		(184,384)
A011120	Road Agreement YA-NI Rd	C2014-0405	Capital Revenue		150,000		(34,384)
C140508	Yalgoo Fuel Diesel Tank	C2014-0405	Capital Expenses		15,000		(19,384)
	Opening Balance	C2014-0405			19,384		0
C140617	EMWI Vehicle	C2014-0405	Capital Expenses			(50,000)	(50,000)
I121060	Disposal of Asset	C2014-0405	Operating Revenue		25,000		(25,000)
C140613	CEO Vehicle	C2014-0405	Capital Expenses		25,000		0
							0
	<b>Amended Budget Closing Funding Surplus / (Deficit)</b>			<b>0</b>	<b>8,242,921</b>	<b>(8,242,921)</b>	<b>0</b>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

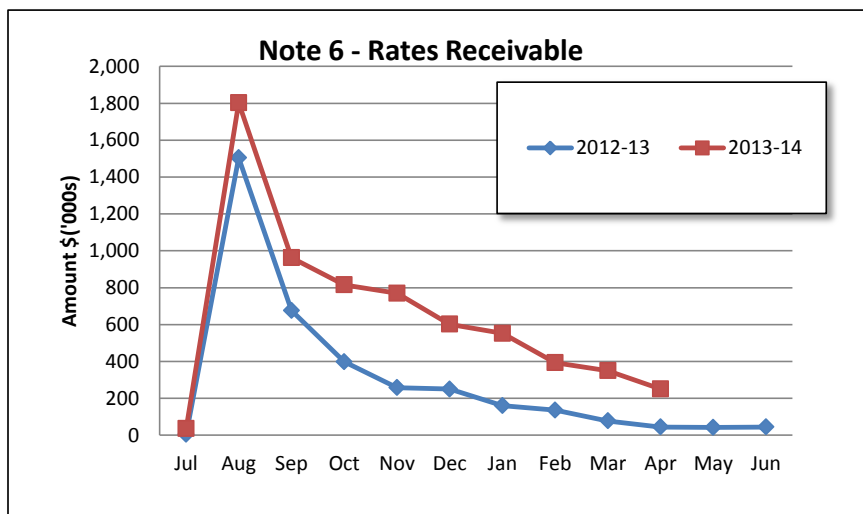
**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

Opening Arrears Previous Years  
 Levied this year  
 Less Collections to date  
 Equals Current Outstanding

**Net Rates Collectable**  
 % Collected

	YTD 30th April 2014	YTD 30th June 2013
	\$	\$
Opening Arrears Previous Years	44,845	7,392
Levied this year	1,986,734	1,556,986
Less Collections to date	(1,780,681)	(1,519,533)
Equals Current Outstanding	<b>250,898</b>	<b>44,845</b>
<b>Net Rates Collectable</b>	<b>250,898</b>	<b>44,845</b>
% Collected	87.65%	97.13%



**Comments/Notes - Rates Receivable**

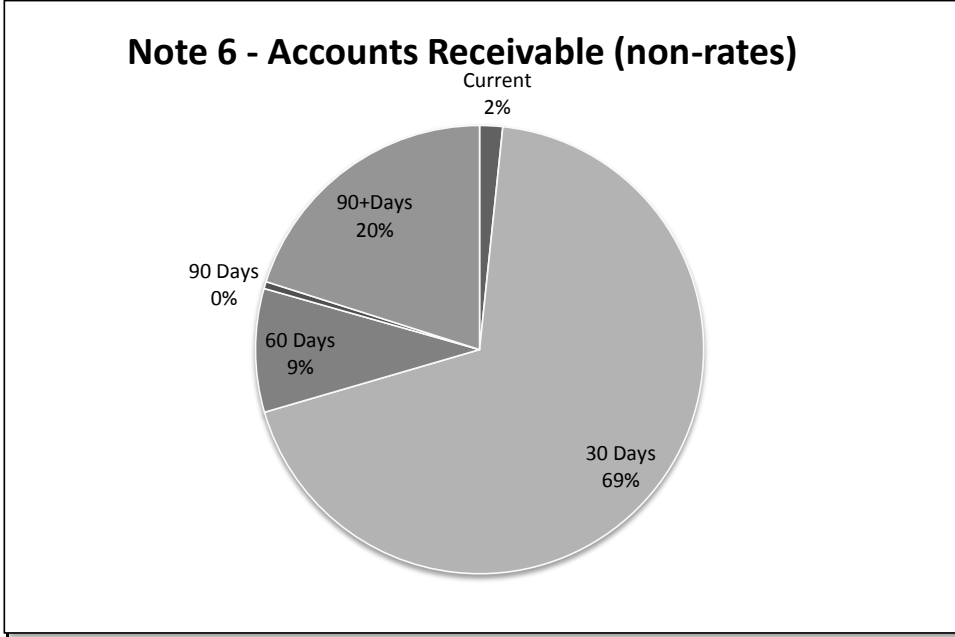
**Receivables - General**

Receivables - General

**Total Receivables General Outstanding**

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	12,185	506,101	65,512	3,719	147,761
<b>Total Receivables General Outstanding</b>					<b>735,278</b>



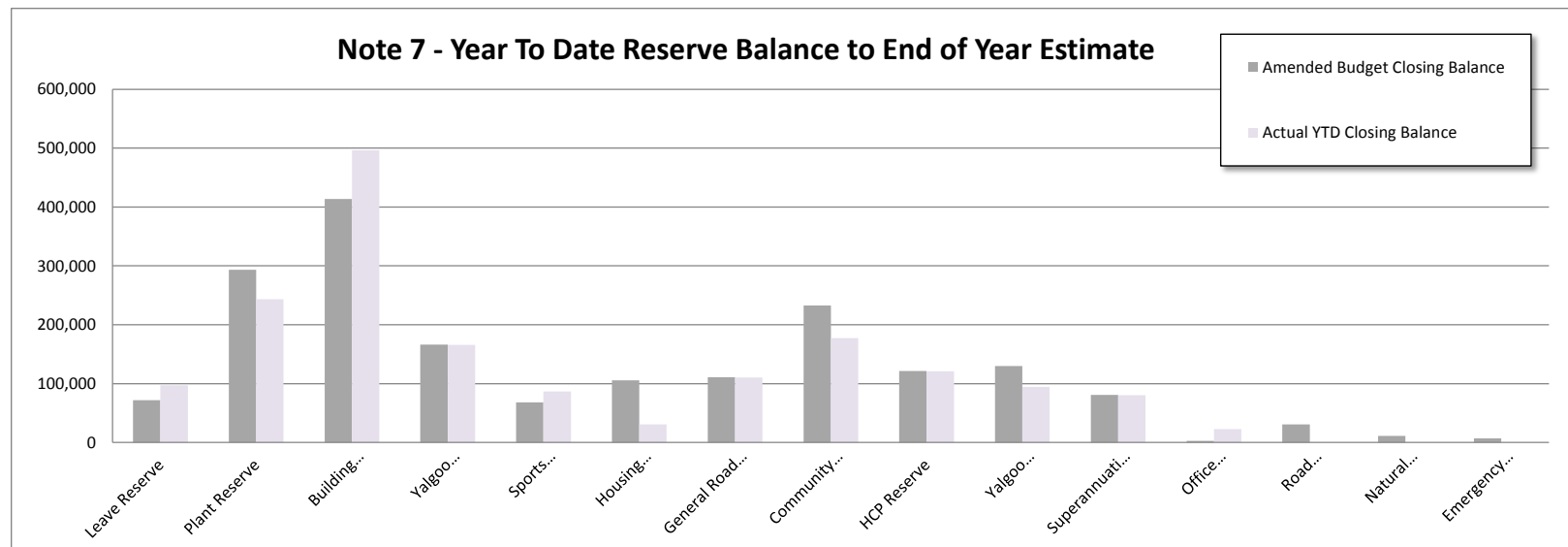
**Comments/Notes - Receivables General**

The debtor invoices overdue for 90 days or more include a grant from the Department of Health and Ageing (\$33,579) and a grant from the Department of Sport and Recreation (\$111,625).

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 7: Cash Backed Reserve**

2013-14		Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
Name	Opening Balance			In (+)	In (+)	Out (-)	Out (-)			
Leave Reserve	\$ 94,054	\$ 3,006	\$ 2,900	\$ 0	\$ 0	\$ (25,000)	\$ 0		\$ 72,060	\$ 96,954
Plant Reserve	235,811	8,253	7,270	497,301	0	(448,000)	0		293,365	243,081
Building Reserve	481,605	16,856	14,848	80,000	0	(165,000)	0		413,461	496,453
Yalgoo Ninghan Road Reserve	160,727	5,625	4,955	0	0	0	0		166,352	165,682
Sports Complex Reserve	84,270	2,949	2,598	20,000	0	(39,000)	0		68,219	86,868
Housing Maintenance Reserve	29,754	1,041	917	75,000	0	0	0		105,795	30,671
General Road Reserve	107,008	3,745	3,299	0	0	0	0		110,753	110,307
Community Amenities Maintenance Reserve	171,885	6,016	5,299	65,000	0	(10,000)	0		232,901	177,184
HCP Reserve	117,397	4,109	3,619	0	0	0	0		121,506	121,016
Yalgoo Morawa Road Reserve	91,849	3,215	2,832	34,998	0	0	0		130,062	94,681
Superannuation Back-Pay Reserve	77,966	2,729	2,404	0	0	0	0		80,695	80,370
Office Equipment Reserve	22,284	780	687	0	0	(20,000)	0		3,064	22,971
Road Agreement YA-NI Rd Reserve	0	0	0	180,618	0	(150,000)	0		30,618	0
Natural Disaster Triggerpoint Reserve	0	0	0	11,000	0	0	0		11,000	0
Emergency Road Repairs Reserve	0	0	0	7,200	0	0	0		7,200	0
	<b>1,674,610</b>	<b>58,324</b>	<b>51,628</b>	<b>971,117</b>	<b>0</b>	<b>(857,000)</b>	<b>0</b>		<b>1,847,051</b>	<b>1,726,238</b>





**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget YTD 30th April 2014		
Cost	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance
\$	\$	\$	\$		\$	\$	\$
				<b>Land and Buildings</b>			
			0		0	0	0
				<b>Plant and Equipment</b>			
50,000	(257)	35,000	(14,743)	I121060-Side Tipper (Asset #219)	35,000	(14,743)	(49,743)
22,818	(863)	12,727	(9,228)	E132296-CDO Car (Asset #485)	(4,000)	(9,228)	(5,228)
			0	E122014-Forklift (Asset # 435)	(6,000)	0	6,000
28,372	(1,341)	22,727	(4,304)	I121060-FUSO Works Truck (Asset #458)	5,000	(4,304)	(9,304)
8,500	(531)	12,000	4,031	I121060-Tandem Dolly (Asset #400)	7,500	4,031	(3,469)
70,000	(4,373)	50,000	(15,627)	I121060-Side Tipper - Roadwest (Asset #407)	25,000	(15,627)	(40,627)
40,507	(2,064)	23,636	(14,806)	E122014-Works Maint Ute (Asset #571)	(5,000)	(14,806)	(9,806)
37,172	(1,405)	27,273	(8,494)	E122014-Works Ute (Asset #546)	(10,000)	(8,494)	1,506
			0	E122014-Works Ute (Asset = 2013-14 purchase)	(10,000)	0	10,000
42,000	(2,117)	29,091	(10,792)	E122014-PE Vehicle (Asset #562)	(5,000)	(10,792)	(5,792)
			0	I121060-Trailer - 7 x 4 (Asset #213)	250	0	(250)
			0	E122014-Trailer - 8 x 5 (Asset #378)	(450)	0	450
			0	E145125-CEO 4WD (Asset #573)	(10,000)	0	10,000
0	0	12,727	12,727	E145125-Admin Car (Asset #482)	(6,000)	12,727	18,727
			0	I121060-Colorado 4x4 (Asset # 596)	25,000	0	(25,000)
				<b>Infrastructure - Roads</b>			
			0		0	0	0
				<b>Infrastructure - Other</b>			
			0		0	0	0
<b>299,369</b>	<b>(12,951)</b>	<b>225,181</b>	<b>(61,236)</b>		<b>41,300</b>	<b>(61,236)</b>	<b>(102,536)</b>

**Comments - Capital Disposal**

Comments	Summary Acquisitions	Amended Current Budget YTD 30th April 2014		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	<b>Land &amp; Buildings</b>	1,520,303	901,892	(618,411)
	<b>Plant &amp; Equipment</b>	787,500	539,836	(247,664)
	<b>Furniture &amp; Equipment</b>	0	0	0
	<b>Infrastructure</b>			
	Roadworks	2,281,047	1,353,519	(927,528)
	Drainage	0	0	0
	Bridges	0	0	0
	Footpath & Cycleways	0	0	0
	Parks, Gardens & Reserves	0	0	0
	Airports	0	0	0
	Sewerage	0	0	0
	Other Infrastructure	409,000	34,256	(374,744)
	<b>Capital Totals</b>	<b>4,997,850</b>	<b>2,829,503</b>	<b>(2,168,347)</b>

**Comments - Capital Acquisitions**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Comments	Buildings	Amended Current Budget		
		YTD 30th April 2014		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	C140205-Yalgoo Community Hub - CSRFF	50,000	49,930	(70)
	C140206-Yalgoo Community Hub - MWIP	35,000	34,697	(303)
	C140200-Caravan Park Redevelopment TIRF	250,000	173,177	(76,823)
	C140201-Caravan Park Redevelopment CLGF	250,000	308,878	58,878
	C140207-30 Selwyn St	150,000	6,090	(143,910)
	C140202-Yalgoo Hub - CLGF 12-13 CYC	120,411	(2,927)	(123,338)
	C140203-74 Weekes St - 2011-12	541,373	180,990	(360,383)
	C140204-75 Weekes St- 2011-12	0	12,700	12,700
	C140208-Yalgoo Hall Flooring	15,000	4,300	(10,700)
	C140209-Anglican Church Heritage Preservation	8,000	6,000	(2,000)
	C140211-Museum Works	10,000	8,080	(1,920)
	C140210-Yalgoo Hub Waterpark	40,000	13,125	(26,875)
	C140212-Yalgoo Hub Sport Equip Shed	12,000	0	(12,000)
	C140213-Works Depot - VESTOC/Workshop	10,003	0	(10,003)
	C140214-Admin Building - Exten/renovate	0	0	0
	C140220-Yalgoo CYC - CLGF 11/12	0	77,523	77,523
	C140216-Admin Building - Air Conditioning	15,000	10,739	(4,261)
	C140223-74 Weekes St (MWIP)	0	9,600	9,600
	C140224-75 Weekes St (MWIP)	0	368	368
	C140225-Caravan Park Furnishings	13,516	8,622	(4,894)
	<b>Capital Totals</b>	<b>1,520,303</b>	<b>901,892</b>	<b>(618,411)</b>

Comments	Plant & Equipment	Amended Current Budget		
		YTD 30th April 2014		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	C140600-Side Tipper	95,000	92,970	(2,030)
	C140601-Forklift	40,000	0	(40,000)
	C140602-FUSO Works Truck	98,000	83,929	(14,071)
	C140603-Tandem Dolly	28,000	29,270	1,270
	C140604-Side Tipper - Roadwest	95,000	92,970	(2,030)
	C140605-Works Maint Ute	40,000	40,232	232
	C140606-Sundry Small Plant	20,000	20,971	971
	C140607-Trailer - 7 x 4	4,500	0	(4,500)
	C140608-Trailer - 8 x 5	5,000	0	(5,000)
	C140609-Air Compressor - Depot	10,000	0	(10,000)
	C140616-CDO Car	38,000	36,788	(1,212)
	C140610-Works Ute	40,000	40,241	241
	C140611-Works Ute	40,000	0	(40,000)
	C140612-Project Executive Vehicle	46,000	46,907	907
	C140613-CEO 4WD	55,000	0	(55,000)
	C140614-Admin Car	38,000	36,787	(1,213)
	C140615-Computers and Server	45,000	18,771	(26,229)
	C140617-EMWI Vehicle	50,000		
	<b>Capital Totals</b>	<b>787,500</b>	<b>539,836</b>	<b>(197,664)</b>

Comments	Furniture & Equipment	Amended Current Budget		
		YTD 30th April 2014		
		Amended Annual Budget	Actual	Variance
	N/A	\$ 0	\$ 0	\$ 0
	<b>Capital Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Comments	Roads	Amended Current Budget		
		YTD 30th April 2014		
		Amended Annual Budget	Actual	Variance
	C140360-YA-MO Rd Deflector Mine intersection	\$ 250,000	\$ 0	\$ (250,000)
	C140353-YA-MO Rd - RRG MRWA SLK 0-13 Formation	519,313	488,655	(30,658)
	C140367-YA-NI Rd Pavement Repairs - Seal	0	95,699	95,699
	C140352-YA-MO Rd - R2R SLK 13-23 Formation	504,918	533,474	28,556
	C140359-YA-MO Rd - RRG MRWA SLK 13-23 Seal	183,138	173,189	(9,949)
	C140365-YA-MO Rd - CLGF 12-13 SLK 0-6 Seal	255,000	0	(255,000)
	C140358-YA-NI Rd - RRG MRWA SLK 11-40 Widen/Resheet	433,488	62,502	(370,986)
	C140363-YA-NO Rd - Hills SLK 15-20 Resheet	85,190	0	(85,190)
	C140364-Grids - replace broken/damaged	50,000	0	(50,000)
	<b>Capital Totals</b>	<b>2,281,047</b>	<b>1,353,519</b>	<b>(927,528)</b>

Comments	Other Infrastructure	Amended Current Budget		
		YTD 30th April 2014		
		Amended Annual Budget	Actual	Variance
	C140502-Payne's Find Tip - Ramp Facility	\$ 40,000	\$ 0	\$ (40,000)
	C140215-Yalgoo Hub - Railing	11,000	13,121	2,121
	C140503-Yalgoo Tip - Fencing	20,000	0	(20,000)
	C140504-Yalgoo Town Sewerage Upgrade	0	0	0
	C140417-Yalgoo Hub - Bungarra	20,000	0	(20,000)
	C140418-RDAF Round 5 Grant project	132,000	0	(132,000)
	C140419-Community Park	50,000	12,135	(37,865)
	C140505-Footpaths	15,000	0	(15,000)
	C140506 & 507-Payne's Find Beautification incl MWDC \$9k Solar Security Lighting grant	93,000	9,000	(84,000)
	C140508-Diesel Fuel Tank	0	0	0
	C140510- Tennis Court Resurfacing	28,000	0	(28,000)
	<b>Capital Totals</b>	<b>409,000</b>	<b>34,256</b>	<b>(346,744)</b>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 9: RATING INFORMATION**

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Amended Budget Rate Revenue \$	Amended Budget Interim Rate \$	Amended Budget Back Rate \$	Amended Budget Total Revenue \$
<b>Differential Rate</b>											
GRV Townsites Improved	0.0712	34	284,059	20,225	0	0	20,225	20,225	0	0	20,225
UV Pastoral	0.0628	20	917,067	57,592	(204)	0	57,388	56,151	0	0	56,151
Mining Leases	0.3575	137	4,091,347	1,462,657	105,239	0	1,567,896	1,461,084	100,000	0	1,561,084
Exploration/Prospecting	0.1899	131	773,701	146,926	(14,150)	0	132,776	147,830	0	0	147,830
<b>Sub-Totals</b>		322	6,066,174	1,687,399	90,885	0	1,778,284	1,685,290	100,000	0	1,785,290
<b>Minimum Rates</b>	<b>Minimum \$</b>										
GRV Townsites Improved	260	2	4,155	520	0	0	520	520	0	0	520
Townsites Vacant	600	11	386	6,600	0	0	6,600	6,600	0	0	6,600
UV Pastoral	260	3	5,589	780	0	0	780	780	0	0	780
Mining Leases	260	30	16,473	7,800	0	0	7,800	7,800	0	0	7,800
Exploration/Prospecting	260	124	64,372	32,240	0	0	32,240	29,380	0	0	29,380
<b>Sub-Totals</b>		170	90,975	47,940	0	0	47,940	45,080	0	0	45,080
Ex-Gratia							1,826,224				1,830,370
Discounts							0				15,000
<b>Totals</b>							1,826,224				1,844,370

**Comments - Rating Information**

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

The differential rates detailed above for the 2013/14 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
<b>Housing</b>								
Loan 53 - 19a & b Stanley	163,360	0	5,503	11,189	157,857	152,171	5,424	10,700
Loan 55 - 18c & d Shamrock	209,676	0	6,693	13,062	202,983	196,614	6,762	13,300
<b>Community Amenities</b>								
Loan 54 - Public Toilets	86,974	0	5,688	5,688	81,286	81,286	5,391	5,400
	460,010	0	17,884	29,939	442,126	430,071	17,577	29,400

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

**Comments - Borrowings Information**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE GRANTS</b>								
1032010-Grants Commission	WALGGC	Y	885,525	0	885,525	0	647,001	238,524
1032020-Federal Roads	WALGGC	Y	273,248	0	273,248	0	203,825	69,423
1032015-CYC & Caravan Park	CLGF 12-13	Y	421,524	0	421,524	0	421,524	0
<b>GOVERNANCE</b>								
1041020-Community Events	MMG Golden Grove	Y	0	2,000	2,000	0	2,000	0
<b>LAW, ORDER, PUBLIC SAFETY</b>								
1051010-Fire Prevention Grant	FESA	Y	47,200		47,200	0	9,106	38,094
1053015-Payne's Find Telephone Box Lightning		Y	900	0	0	900	900	0
<b>HOUSING</b>								
1091016-75 Weekes St	MWIP	Y	360,000	0	0	360,000	360,000	0
<b>RECREATION AND CULTURE</b>								
1111021-Yalgoo Community Hub	MWIP	Y	85,909	0	0	85,909	85,909	0
1111022-Yalgoo Community Hub	CSRFF	Y	101,477	0	0	101,477	101,477	0
1111024-Murchison Community Hub	Various Shires	Y	0	5,133	5,133	0	5,133	0
1113022-RDAF	RDAF		132,000	0	0	132,000	0	132,000
1117025-State Heritage	State Heritage council	Y	7,500	0	0	7,500	2,002	5,498
1113023-Kidsport	Dept of Sport& Rec	Y	45,000	0	45,000	0	45,000	0
<b>TRANSPORT</b>								
<b>MRWA ROAD FUNDING</b>								
1121015-MRWA direct Grants	MRWA Funding	Y	105,000	15,000	120,000	0	108,898	11,102
1121005-YA-Ni Reseal	MRWA RRG 1	Y	288,992	0	0	288,992	115,596	173,396
1121010-YA-Mo Formation	MRWA RRG 2	Y	345,000	0	0	345,000	120,000	225,000
1121012-YA-MO Seal	MRWA RRG 3	Y	107,092	24,340	0	131,432	60,836	70,596
<b>OTHER ROAD/STREETS GRANTS</b>								
1121020-Roads To Recovery	Building Program	Y	304,918	0	0	304,918	304,692	226
1121040-Road Construction - Mining	Golden Grove	Y	496,556	0	0	496,556	144,496	352,060
1121044 - Road Renewal - Mining		Y	90,000	15,435	0	105,435	105,435	0
1121045 - Road Renewal - Mining	Golden Grove	Y	0	20,565	20,565	0	20,565	0
1121047-CLGF - Yalgoo Morawa Rd	CLGF 2012-13	N	255,000	0	0	255,000	0	255,000
<b>ECONOMIC SERVICES</b>								
1132027-Healthy community Mining	MMG	Y	54,000	0	54,000	0	54,000	0
1132039-Community Projects	Mining Contribution	Y	40,000		0	40,000	40,000	0
1132039-Community Projects	Community Benefit Fund			50,000	50,000	0	50,000	
1132028-HCP Activities Funding		Y	5,000	0	5,000	0	2,000	3,000
1132040-Caravan Park Upgrade	TIRF	Y	250,000	0	0	250,000	122,500	127,500
1132035-Regional Tourism Strategy	Regional Development Australia	Y	54,284	0	0	54,284	34,284	20,000
<b>TOTALS</b>			<b>4,756,125</b>	<b>132,473</b>	<b>1,929,195</b>	<b>2,959,403</b>	<b>3,167,179</b>	<b>1,721,419</b>

Operating	1,836,497
Non-operating	2,919,628
	<u>4,756,125</u>

1,569,052
1,598,127
<u>3,167,179</u>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 12: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1-Jul-2013	Amount Received	Amount Paid	Closing Balance YTD 30th April 2014
	\$	\$	\$	\$
Bus Bonds	450	0	0	450
Bus Yalgoo Hall - Annual Bond	300	0	0	300
Hall Bonds	150	0	0	150
Casual Complex	1,150	0	0	1,150
Yamatjii Hall	150	0	0	150
Housing Bonds Other	5,584	100	0	5,684
Land Auction Proceeds	2,500	0	0	2,500
Library Bonds	25	0	0	25
Road Agreements Bonds	0	100,000	0	100,000
Post Office Bonds	30	0	0	30
Museum Account	9,220	0	0	9,220
Unclassified	(157)	0	0	(157)
Candidates Deposits	160	80	0	240
	<b>19,562</b>	<b>100,180</b>	<b>0</b>	<b>119,742</b>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for Variance**

**13.1 OPERATING REVENUES**

**13.1.1 GOVERNANCE**

**13.1.2 GENERAL PURPOSE FUNDING**

**13.1.3 LAW, ORDER AND PUBLIC SAFETY**

Amended Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Var.
51,300	51,100	9,226	(41,874)	(453.87%)	▼

Fire Service Grants to are to reimburse expenses incurred for repairs to a fire vehicle. There were no major fires in Yalgoo this financial year that would have resulted in the reimbursement of fire costs.

**13.1.4 HEALTH**

Amended Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Var.
17,700	13,000	888	(12,112)	(1363.96%)	▼

A lease for the health centre is currently being negotiated with the Department of Health. No invoice will be raised until the lease has been finalised.

**13.1.5 HOUSING**

**13.1.6 COMMUNITY AMENITIES**

Amended Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Var.
38,150	38,150	18,268	(19,882)	(108.84%)	▼

A budget allowance was made for the sale of three lots of land in Yalgoo. The purchaser has withdrawn their offer and the sale will no longer take place.

**13.1.7 RECREATION AND CULTURE**

**13.1.8 TRANSPORT**

Amended Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Var.
212,749	212,750	247,766	35,016	14.13%	▲

MMG Golden Grove have contributed to the maintenance of the Yalgoo-Ninghan Road which will offset spending on this road. Assets sold to date have not made a profit.

**13.1.9 ECONOMIC SERVICES**

Amended Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Var.
118,800	109,500	129,223	19,723	15.26%	▲

Unbudgeted funds have been received from a mining company as a contribution to the Community Benefit fund.

**13.1.10 OTHER PROPERTY AND SERVICES**



**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for Variance**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
151,060	120,655	149,672		29,017	19.39%	▲

Higher than anticipated income has been received from reimbursement from insurance. Road Construction Mining income has also exceeded budget expectations.

**13.2 OPERATING EXPENSE**

**13.2.1 GOVERNANCE**

**13.2.2 GENERAL PURPOSE FUNDING**

**13.2.3 LAW, ORDER AND PUBLIC SAFETY**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(212,884)	(186,184)	(133,400)		52,784	39.57%	▼

There have been no major fires in Yalgoo in the summer season therefore expenditure is less than expected. The animal sterilisation program will be undertaken at the end of the financial year.

**13.2.4 HEALTH**

**13.2.5 HOUSING**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(362,509)	(301,539)	(266,160)		35,379	13.29%	▼

Repairs and maintenance on Shire houses is less than anticipated as are other miscellaneous expenses.

**13.2.6 COMMUNITY AMENITIES**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(304,088)	(223,780)	(188,114)		35,666	18.96%	▼

Refuse site maintenance at both the Yalgoo tip and Paynes Find tip are less than anticipated due to capital works to be undertaken on the sites. Timing of the budget review has resulted in cemetery expenses being less than anticipated.

**13.2.7 RECREATION AND CULTURE**

**13.2.8 TRANSPORT**

**13.2.9 ECONOMIC SERVICES**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(747,767)	(652,862)	(481,710)		171,152	35.53%	▼

Due to a vacancy in staff early in the year, tourism promotion and the regional tourism project have not yet been undertaken. The Shire website is currently in the development stage and should be completed before the end of the financial year. The timing of the budget for Centacare support has resulted in an overexpenditure, however there should be no more expenditure on this item and it will be below budget by the end of the financial year.

**13.2.10 OTHER PROPERTY AND SERVICES**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for Variance**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(31,685)	(35,882)	(15,119)		20,763	137.33%	▼

This area of the general ledger reflects the costs associated with staff, both indoor and outdoor, and expenses for plant and equipment. The expenses are then re-allocated to programs in the general ledger to better reflect the cost of programs to the Shire. Areas of interest within this program are identified as follows. Outdoor staff training has not been undertaken due to the vacancy of the Executive Manager Works and Infrastructure. Some training has been scheduled prior to the end of the financial year. Parts and repairs are below budget due to the timing of the change to the budget in the mid year budget review. Administration salaries and wages are higher than anticipated due the payment of entitlements upon the resignation of a senior staff member. Records management underexpenditure is due to the timing of the budget with the consultant due at the Shire in May and June.

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for Variance**

**13.3 CAPITAL REVENUE**

**13.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
2,919,628	2,160,132	1,598,127		(562,005)	(35.17%)	▼

The RDAF grant for the upgrade of the cricket pitch is no longer available. The MWIP grant funding for the building of a new house was invoiced in April and received in May. Claims have yet to be made for part of the regional road group grants.

**13.3.2 PROCEEDS FROM DISPOSAL OF ASSETS**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
344,500	287,083	225,181		(61,902)	(27.49%)	▼

The timing of the budget is for all assets to be sold at the start of the financial year to allow for closer management of all capital projects. There are some assets that are due for replacement in May 14.

**13.3.3 PROCEEDS FROM NEW DEBENTURES**

**13.3.4 PROCEEDS FROM SALE OF INVESTMENT**

**13.3.5 PROCEEDS FROM ADVANCES**

**13.3.6 SELF-SUPPORTING LOAN PRINCIPAL**

**13.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

**13.4 CAPITAL EXPENSES**

**13.4.1 LAND HELD FOR RESALE**

**13.4.2 LAND AND BUILDINGS**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(1,520,303)	(1,266,919)	(901,892)		365,027	40.47%	▼

The building of the second 2 story house in Weekes St has been delayed pending receipt of funding. That funding will be received early May and work will recommence on this project. The work on 30 Selwyn St is awaiting further information for Council to progress with this project.

**13.4.3 PLANT AND EQUIPMENT**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(787,500)	(656,250)	(539,836)		116,414	21.56%	▼

The timing of the budget is for all assets to be sold at the start of the financial year to allow for closer management of all capital projects. There are some assets due to be changed over in May 2014.

**13.4.4 FURNITURE AND EQUIPMENT**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th April 2014**

**Note 13: MAJOR VARIANCES**

**Comments/Reason for Variance**

**13.4.5 INFRASTRUCTURE ASSETS - ROADS**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(2,281,047)	(1,900,873)	(1,353,519)		547,354	40.44%	▼

Work to be undertaken on the Yalgoo Ninghan Road will commence in May.

**13.4.6 INFRASTRUCTURE ASSETS - OTHER**

Amended Annual Budget	YTD Budget	YTD Actual		Var. \$	Var. %	Var.
(409,000)	(340,833)	(34,256)		306,577	894.96%	▼

Work on the RDAF Round 5 project for a sports precinct was subject to funding. The RDAF funding application has been unsuccessful

**13.4.7 PURCHASES OF INVESTMENT**

**13.4.8 REPAYMENT OF DEBENTURES**

**13.4.9 ADVANCES TO COMMUNITY GROUPS**

**13.4.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)**

**13.4.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

**13.5 OTHER ITEMS**

**13.5.1 RATE REVENUE**

**13.5.2 OPENING FUNDING SURPLUS(DEFICIT)**

**Shire of Yalgoo**  
**Balance Sheet**  
 As of April 30, 2014

	Apr 30, 14	Jun 30, 13	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Chequing/Savings</b>			
<b>A01100 - Cash at Bank</b>			
A01101 - Unrestricted Municipal Bank	83,394.50	66,924.32	16,470.18
A01102 - 11am - Maxi account	453,474.06	647,044.45	-193,570.39
A01123 - Short Term Cash Investments	0.00	703,561.94	-703,561.94
A01125 - Short Tem Investment 3	0.00	512,291.52	-512,291.52
<b>Total A01100 - Cash at Bank</b>	<b>536,868.56</b>	<b>1,929,822.23</b>	<b>-1,392,953.67</b>
<b>A01110 - Reserved Cash</b>			
A011110 - Housing Maintenance Reserve	30,670.95	29,753.64	917.31
A011111 - General Road Reserve	110,306.90	107,007.85	3,299.05
A011112 - Superannuation Back-pay Reserve	80,370.05	77,966.34	2,403.71
A011113 - Office Equipment Reserve Accoun	22,970.98	22,283.97	687.01
A01112 - LSL Reserve Account	96,953.82	94,054.13	2,899.69
A01113 - Yalgoo Ninghan Road Reserve	165,682.06	160,726.84	4,955.22
A01114 - Plant Reserve Account	243,081.50	235,811.43	7,270.07
A01115 - Building Reserve	496,453.24	481,605.31	14,847.93
A01116 - Sport Complex Reserve	86,868.48	84,270.43	2,598.05
A01117 - Community Amenities Maint Res	177,183.72	171,884.50	5,299.22
A01118 - HCP Reserve Account	121,016.82	117,397.45	3,619.37
A01119 - Yalgoo Morawa Road Reserve	94,679.65	91,847.97	2,831.68
<b>Total A01110 - Reserved Cash</b>	<b>1,726,238.17</b>	<b>1,674,609.86</b>	<b>51,628.31</b>
<b>Total Chequing/Savings</b>	<b>2,263,106.73</b>	<b>3,604,432.09</b>	<b>-1,341,325.36</b>
<b>Accounts Receivable</b>			
<b>A01120 - ACCOUNTS RECEIVABLE</b>			
A01122 - Provision for Doubtful Debts	-551.00	-16,652.16	16,101.16
A01120 - ACCOUNTS RECEIVABLE - Other	973,992.02	100,990.77	873,001.25
<b>Total A01120 - ACCOUNTS RECEIVABLE</b>	<b>973,441.02</b>	<b>84,338.61</b>	<b>889,102.41</b>
<b>Total Accounts Receivable</b>	<b>973,441.02</b>	<b>84,338.61</b>	<b>889,102.41</b>
<b>Other Current Assets</b>			
<b>A01107 - Cash Float Muni</b>			
A011071 - Cash 4 banking	560.00	0.00	560.00
A011072 - Cash Advance	200.00	200.00	0.00
<b>Total A01107 - Cash Float Muni</b>	<b>760.00</b>	<b>200.00</b>	<b>560.00</b>
<b>A01190 - STOCK ON HAND</b>			
A01188 - Cement Products Inventory	2,271.00	35,290.16	-33,019.16
A01196 - Starcash Card - \$25	45.43	318.14	-272.71
A01197 - Transfer tank 2	120.80	155.00	-34.20
A01198 - Transfer Tank 1	0.00	1,317.50	-1,317.50
A01199 - Starcash Card - \$50	0.04	272.81	-272.77
<b>Total A01190 - STOCK ON HAND</b>	<b>2,437.27</b>	<b>37,353.61</b>	<b>-34,916.34</b>

**Shire of Yalgoo**  
**Balance Sheet**  
 As of April 30, 2014

	Apr 30, 14	Jun 30, 13	\$ Change
<b>A01200 - Prepayments</b>	0.00	42,700.00	-42,700.00
<b>Total Other Current Assets</b>	3,197.27	80,253.61	-77,056.34
<b>Total Current Assets</b>	3,239,745.02	3,769,024.31	-529,279.29
<b>Fixed Assets</b>			
<b>A0151 - Land</b>			
<b>A01512 - At Cost</b>	115,236.56	115,236.56	0.00
<b>Total A0151 - Land</b>	115,236.56	115,236.56	0.00
<b>A0152 - Buildings</b>			
<b>A01521 - Accum.Deprn - Buildings</b>	-1,866,534.15	-1,664,225.91	-202,308.24
<b>A01522 - At Cost</b>			
<b>CLB13 - Additions 12-13 Buildings</b>			
C130202 - Yalgoo community Hub - CSRFF	0.00	373,193.63	-373,193.63
C130203 - Yalgoo Community Hub MWIP	0.00	259,337.95	-259,337.95
C130204 - Yalgoo community Hub CLGF 11/12	0.00	120,000.00	-120,000.00
C130205 - Storage Contain.Anglican Church	0.00	489.00	-489.00
C130207 - Refurbish P & G Depot	0.00	14,718.04	-14,718.04
C130208 - Caravan Park House/Office	0.00	34,059.34	-34,059.34
C130209 - Caravan Park Redevelopment	0.00	158,857.63	-158,857.63
C130210 - Works Depot Replace Workshop	0.00	2,885.00	-2,885.00
C130213 - 16 Shamrock St (Refurb) 12-13	0.00	62,917.60	-62,917.60
C130214 - 74 Weekes St 12-13 (CLGF 10-11)			
C130218 - 74 Weekes St (CLGF 11-12)	0.00	43,383.71	-43,383.71
C130219 - 75 Weekes St (CLGF 11-12)	0.00	30,479.20	-30,479.20
C130214 - 74 Weekes St 12-13 (CLGF 10-11) - Other	0.00	52,527.12	-52,527.12
<b>Total C130214 - 74 Weekes St 12-13 (CLGF 10-11)</b>	0.00	126,390.03	-126,390.03
C130215 - 1 Stanley St (Refurbish)	0.00	53,711.72	-53,711.72
C130216 - 30 Selwyn St	0.00	1,000.00	-1,000.00
C130217 - Yalgoo Hub-CLGF 12-13 CYC	0.00	51,112.77	-51,112.77
<b>Total CLB13 - Additions 12-13 Buildings</b>	0.00	1,258,672.71	-1,258,672.71
<b>CLB14 - Additions 13-14 Buildings</b>			
C140200 - Caravan Park Redev - TIRF	173,176.51	0.00	173,176.51
C140201 - Caravan Park Redev - CLGF 12/13	308,877.57	0.00	308,877.57
C140202 - Yalgoo Hub - CLGF 12/13	-2,927.13	0.00	-2,927.13
C140203 - 74 Weekes St (CLGF 2011-12)	180,990.06	0.00	180,990.06
C140204 - 75 Weekes St (CLGF 2011-12)	12,699.87	0.00	12,699.87
C140205 - Yalgoo Hub CSRFF	49,929.94	0.00	49,929.94
C140206 - Yalgoo Hub MWIP	34,697.07	0.00	34,697.07
C140207 - 30 Selwyn Street	6,090.32	0.00	6,090.32
C140208 - Yalgoo Hall - Flooring	4,300.00	0.00	4,300.00
C140209 - Angelican Church Heritage Works	6,000.00	0.00	6,000.00
C140210 - Yalgoo Hub - Waterpark H'Cover	13,125.00	0.00	13,125.00
C140211 - Museum Works	8,080.35	0.00	8,080.35

## Shire of Yalgoo Balance Sheet As of April 30, 2014

	Apr 30, 14	Jun 30, 13	\$ Change
C140216 - Air Conditioner Admin Building	10,738.75	0.00	10,738.75
C140220 - Yalgoo CYC - CLGF 11/12	77,523.44	0.00	77,523.44
C140223 - 74 Weekes St (MWIP)	9,600.00	0.00	9,600.00
C140224 - 75 Weekes St (MWIP)	367.95	0.00	367.95
C140225 - Caravan Park Furniture	8,621.82	0.00	8,621.82
<b>Total CLB14 - Additions 13-14 Buildings</b>	<b>901,891.52</b>	<b>0.00</b>	<b>901,891.52</b>
A01522 - At Cost - Other	8,355,807.45	7,097,134.74	1,258,672.71
<b>Total A01522 - At Cost</b>	<b>9,257,698.97</b>	<b>8,355,807.45</b>	<b>901,891.52</b>
<b>Total A0152 - Buildings</b>	<b>7,391,164.82</b>	<b>6,691,581.54</b>	<b>699,583.28</b>
<b>A0153 - Infrastructure - Roads</b>			
A01531 - Accumulated Depn - Infra	-20,432,692.89	-20,096,610.24	-336,082.65
A01533 - At Cost			
CIR13 - Additions 2012-2013 Roads			
C130300 - YA-NI Repair and Reseal	0.00	425,000.00	-425,000.00
C130301 - YA-MO Seal up to 10km- R2R	0.00	394,069.29	-394,069.29
C130302 - YA-MO Seal up to 10km - RRG	0.00	394,148.45	-394,148.45
C130303 - YA-MO Seal up to 10km - CLGF Re	0.00	424,575.31	-424,575.31
C130304 - YA-MO Reform	0.00	2,272.73	-2,272.73
<b>Total CIR13 - Additions 2012-2013 Roads</b>	<b>0.00</b>	<b>1,640,065.78</b>	<b>-1,640,065.78</b>
CIR14 - Additions 2013-2014 Roads			
C140352 - YA-MO R2R- SLK 13-23 Formation	533,473.54	0.00	533,473.54
C140353 - YA-MO Rd-RRG MRWA SLK 0-13 Form	488,655.07	0.00	488,655.07
C140358 - YA-NI Rd RRG MRWA SLK 11-40 Wid	62,501.98	0.00	62,501.98
C140359 - YA MO Rd - RRG MRA SLK 13-23 SI	173,188.78	0.00	173,188.78
C140367 - YA-NI Rd Pavement Repairs - Sea	95,698.96	0.00	95,698.96
<b>Total CIR14 - Additions 2013-2014 Roads</b>	<b>1,353,518.33</b>	<b>0.00</b>	<b>1,353,518.33</b>
A01533 - At Cost - Other	36,072,865.92	34,432,800.14	1,640,065.78
<b>Total A01533 - At Cost</b>	<b>37,426,384.25</b>	<b>36,072,865.92</b>	<b>1,353,518.33</b>
<b>Total A0153 - Infrastructure - Roads</b>	<b>16,993,691.36</b>	<b>15,976,255.68</b>	<b>1,017,435.68</b>
<b>A0154 - Furniture &amp; Equipment</b>			
A01541 - Accumulated Depn - F&E	-7,579.18	0.00	-7,579.18
A01543 - F & E Management Valuation	44,850.00	44,850.00	0.00
<b>Total A0154 - Furniture &amp; Equipment</b>	<b>37,270.82</b>	<b>44,850.00</b>	<b>-7,579.18</b>
<b>A0155 - Infrastructure - Other</b>			
A01551 - Accumulated Depn. - Inf Other	-115,488.09	-83,309.97	-32,178.12
A01552 - At Cost			
CI014 - Addition 13-14 Infra Other			
C140215 - Yalgoo Hub - Railing	13,120.81	0.00	13,120.81
C140419 - Yalgoo Community Park	12,135.37	0.00	12,135.37
C140507 - Payne's Find Solar Sec Lighting	9,000.00	0.00	9,000.00

**Shire of Yalgoo**  
**Balance Sheet**  
 As of April 30, 2014

	Apr 30, 14	Jun 30, 13	\$ Change
<b>Total CI014 - Addition 13-14 Infra Other</b>	34,256.18	0.00	34,256.18
<b>CIO13 - Additions 12-13 Infra Other</b>			
C130402 - Security	0.00	20,000.00	-20,000.00
C130403 - Waterwise Reticulation Project	0.00	57,602.53	-57,602.53
C130404 - Cemetery Gazebo, Niche Wall Etc	0.00	30,000.00	-30,000.00
C130405 - Recycling Waste Management	0.00	75,000.00	-75,000.00
C130407 - Footpaths	0.00	2,875.34	-2,875.34
C130412 - Dog Pound 12-13	0.00	6,450.81	-6,450.81
C130415 - Cemetery Yalgoo - Shelter	0.00	30,000.00	-30,000.00
C130416 - Yalgoo Community Hub (Variety)	0.00	58,290.00	-58,290.00
<b>Total CIO13 - Additions 12-13 Infra Other</b>	0.00	280,218.68	-280,218.68
<b>A01552 - At Cost - Other</b>	1,638,949.15	1,358,730.47	280,218.68
<b>Total A01552 - At Cost</b>	1,673,205.33	1,638,949.15	34,256.18
<b>Total A0155 - Infrastructure - Other</b>	1,557,717.24	1,555,639.18	2,078.06
<b>A0156 - Plant &amp; Equipment</b>			
A01561 - Accumulated Depn - P&E	-342,677.60	0.00	-342,677.60
A01563 - P & E Management Valuation	758,790.40	910,781.00	-151,990.60
A01564 - P & E Independent Valuation	2,030,981.30	2,178,359.88	-147,378.58
<b>CPE14 - Addition 13-14 P &amp; E</b>			
C140600 - Side Tipper	92,970.00	0.00	92,970.00
C140602 - FUSO Works Truck	83,929.00	0.00	83,929.00
C140603 - Tandem Dolly	29,270.00	0.00	29,270.00
C140604 - Side Tipper - Roadwest	92,970.00	0.00	92,970.00
C140605 - Works Maint Ute	40,231.73	0.00	40,231.73
C140606 - Sundry Small Plant	20,971.02	0.00	20,971.02
C140610 - Works Ute	40,241.05	0.00	40,241.05
C140612 - Project Executive Vehicle	46,907.27	0.00	46,907.27
C140614 - Admin Car	36,787.50	0.00	36,787.50
C140615 - Computers and Server	18,771.05	0.00	18,771.05
C140616 - CDO Car	36,787.50	0.00	36,787.50
<b>Total CPE14 - Addition 13-14 P &amp; E</b>	539,836.12	0.00	539,836.12
<b>Total A0156 - Plant &amp; Equipment</b>	2,986,930.22	3,089,140.88	-102,210.66
<b>Total Fixed Assets</b>	29,082,011.02	27,472,703.84	1,609,307.18
<b>TOTAL ASSETS</b>	<b>32,321,756.04</b>	<b>31,241,728.15</b>	<b>1,080,027.89</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
L01215 - SUNDRY CREDITORS	146,378.97	454,210.99	-307,832.02
<b>Total Accounts Payable</b>	146,378.97	454,210.99	-307,832.02



**Shire of Yalgoo**  
**Balance Sheet**  
 As of April 30, 2014

	Apr 30, 14	Jun 30, 13	\$ Change
<b>Other Current Liabilities</b>			
<b>2200 - Tax Payable</b>	-12,184.57	-70,770.75	58,586.18
<b>L0122 - Employee Entitlements</b>			
L01225 - Annual Leave	85,591.42	85,591.42	0.00
L01226 - LSL Liability Current	95,791.15	90,682.52	5,108.63
L01235 - Accrued Wages Liability	0.00	20,156.36	-20,156.36
L01236 - Sick Leave Liability	31,699.98	31,699.98	0.00
<b>Total L0122 - Employee Entitlements</b>	213,082.55	228,130.28	-15,047.73
L01221 - Borrowings - Current	12,594.72	30,479.15	-17,884.43
L01222 - Accrued Interest	0.00	2,370.74	-2,370.74
L01224 - FBT Payable	-26,749.00	6,675.00	-33,424.00
L01228 - Accrued Expenses	0.00	230,106.23	-230,106.23
L01258 - FESA Liability	36.00	437.69	-401.69
<b>L013 - Payroll Deductions</b>			
L0137 - PAYG Tax Payable	33,744.00	22,790.00	10,954.00
<b>Total L013 - Payroll Deductions</b>	33,744.00	22,790.00	10,954.00
<b>L014 - Trust Liability</b>			
L0141 - MLV, MDLs etc Payments	-25.00	0.00	-25.00
L0142 - Trust Bonds	350.00	0.00	350.00
<b>Total L014 - Trust Liability</b>	325.00	0.00	325.00
<b>Total Other Current Liabilities</b>	220,848.70	450,218.34	-229,369.64
<b>Total Current Liabilities</b>	367,227.67	904,429.33	-537,201.66
<b>Long Term Liabilities</b>			
L01230 - Provision - Employee LSL	17,947.00	17,947.00	0.00
L01710 - Loan Liability	429,530.27	429,530.27	0.00
<b>Total Long Term Liabilities</b>	447,477.27	447,477.27	0.00
<b>TOTAL LIABILITIES</b>	814,704.94	1,351,906.60	-537,201.66
<b>NET ASSETS</b>	<b>31,507,051.10</b>	<b>29,889,821.55</b>	<b>1,617,229.55</b>
<b>EQUITY</b>			
3000 - Opening Bal Equity	16,097,477.43	16,149,105.76	-51,628.33
3900 - *Retained Earnings	9,618,134.75	7,284,295.99	2,333,838.76
<b>L01900 - Reserved Equity</b>			
L01901 - Revaluation Reserve	2,447,971.18	2,447,971.18	0.00
L01903 - Office Equipment Reserve	22,970.98	22,283.97	687.01
L01905 - Long Service Leave Reserve	96,953.82	94,054.13	2,899.69
L01907 - Plant Reserve	243,081.50	235,811.43	7,270.07
L01909 - Yal/Ninghan Road Reserve	165,682.06	160,726.84	4,955.22
L01910 - Building Reserve	496,453.24	481,605.31	14,847.93

## Shire of Yalgoo Balance Sheet As of April 30, 2014

	<b>Apr 30, 14</b>	<b>Jun 30, 13</b>	<b>\$ Change</b>
L01912 - Comm Amenities Maint Reserve	177,183.72	171,884.50	5,299.22
L01913 - Sport Complex Reserve Resrve	86,868.48	84,270.43	2,598.05
L01914 - HCP Reserve	121,016.82	117,397.45	3,619.37
L01915 - Yalgoo Morawa Road Reserve	94,679.65	91,847.97	2,831.68
L01916 - House Maintenance Reserve	30,670.95	29,753.64	917.31
L01917 - General Road Equity	110,306.90	107,007.85	3,299.05
L01918 - Superannuation Back-Pay Reserve	80,370.05	77,966.34	2,403.71
<b>Total L01900 - Reserved Equity</b>	<b>4,174,209.35</b>	<b>4,122,581.04</b>	<b>51,628.31</b>
<b>Net Income</b>	<b>1,617,229.57</b>	<b>2,333,838.76</b>	<b>-716,609.19</b>
<b>TOTAL EQUITY</b>	<b>31,507,051.10</b>	<b>29,889,821.55</b>	<b>1,617,229.55</b>

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07/05/14  
Accrual Basis

**Shire of Yalgoo**  
**Income Statement by Nature & Type**  
**July 1 , 2013 through to April 30, 2014**

	<b>Jul 13 - Apr 14</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Annual Budget</b>
<b>Rev</b>				
Rates	1,826,224.02	1,821,870.00	4,354.02	1,844,370.00
Fees & Charges	227,857.78	170,600.00	57,257.78	208,655.00
<b>Grants, Subsidies and Contribut</b>				
<b>Non Op Grants,Subsidies &amp; Contr</b>	1,598,126.73	2,160,132.00	-562,005.27	2,919,628.00
<b>Operat - Grants,Subsidies &amp; Con</b>	1,569,052.30	1,545,553.00	23,499.30	1,836,497.00
<b>Total Grants, Subsidies and Contribut</b>	<b>3,167,179.03</b>	<b>3,705,685.00</b>	<b>-538,505.97</b>	<b>4,756,125.00</b>
Interest Earnings	97,435.33	109,850.00	-12,414.67	142,425.00
Other Revenue	88,951.93	95,305.00	-6,353.07	103,555.00
Profit on Asset Disposal	16,758.23	97,750.00	-80,991.77	97,750.00
<b>Total Rev</b>	<b>5,424,406.32</b>	<b>6,001,060.00</b>	<b>-576,653.68</b>	<b>7,152,880.00</b>
<b>Exp</b>				
Employee Costs	-1,317,655.44	-1,056,639.00	-261,016.44	-1,262,007.00
Materials & Contracts	-1,812,328.43	-1,525,694.00	-286,634.43	-1,958,575.00
Utilities	-101,240.85	-35,000.00	-66,240.85	-43,000.00
Depreciation	-933,776.63	-1,062,950.00	129,173.37	-1,275,432.00
Interest Expense	-15,205.99	-17,400.00	2,194.01	-30,000.00
Insurance Expense	-159,271.50	-219,484.00	60,212.50	-248,544.00
Other Expenses	-117,818.40	-96,740.00	-21,078.40	-108,240.00
Loss on Sale of Assets	-77,994.76	-47,724.00	-30,270.76	-56,450.00
<b>Alloc</b>				
Admin	0.00			
Pdepn	78,185.32			
POC	219,124.26			
PWOH	278,944.54			
Wages	151,861.13			
<b>Total Alloc</b>	<b>728,115.25</b>			
<b>Total Exp</b>	<b>-3,807,176.75</b>	<b>-4,061,631.00</b>	<b>254,454.25</b>	<b>-4,982,248.00</b>
<b>Unclassified</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>1,617,229.57</b>	<b>1,939,429.00</b>	<b>-322,199.43</b>	<b>2,170,632.00</b>

**Validity Check for Councillors**

**Management Reports (Accounts export)**

The Following amounts must all be the same

- 1,617,229.57 Balance Sheet Net Income
- 1,617,229.57 Income Statement Nature and Type Total
- 1,617,229.57 Income Statement by Program Net Income
- 1,617,229.57 Income Statement Detail Net Income

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

- 3,826,279.59 Operating Revenues - Other Property and Services
- 1,598,126.73 Plus amount raised from rates
- 5,424,406.32 Equals Total Revenue
- 3,807,176.75 Less expenses - Other Property and Services
- 1,617,229.57 Equals net operating surplus/deficit (balances to Reckon )

**Shire of Yalgoo**  
**Income Statement by Program**  
 July 1, 2013 through to April 30, 2014

	<b>Jul 13 - Apr 14</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>Annual Budget</b>
<b>Income</b>				
<b>I03 - GENERAL PURPOSE FUNDING</b>	3,206,761.50	3,233,973.00	-27,211.50	3,579,292.00
<b>I04 - GOVERNANCE</b>	2,000.00			
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>	10,126.00	52,000.00	-41,874.00	52,200.00
<b>I07 - HEALTH</b>	888.00	13,000.00	-12,112.00	17,700.00
<b>I09 - HOUSING</b>	371,866.85	12,600.00	359,266.85	375,000.00
<b>I10 - COMMUNITY AMENITIES</b>	18,268.00	38,150.00	-19,882.00	38,150.00
<b>I11 - RECREATION &amp; CULTURE</b>	239,995.40	376,086.00	-136,090.60	376,086.00
<b>I12 - TRANSPORT</b>	1,098,820.95	1,700,812.00	-601,991.05	2,100,308.00
<b>I13 - ECONOMIC SERVICES</b>	326,007.46	453,784.00	-127,776.54	463,084.00
<b>I14 - OTHER PROPERTY &amp; SERVICES</b>	149,672.16	120,655.00	29,017.16	151,060.00
<b>Total Income</b>	<b>5,424,406.32</b>	<b>6,001,060.00</b>	<b>-576,653.68</b>	<b>7,152,880.00</b>
<b>Expense</b>				
<b>E03 - GENERAL PURPOSE FUNDING.</b>	126,494.79	137,430.00	-10,935.21	162,605.00
<b>E04 - GOVERNANCE.</b>	403,197.99	432,420.00	-29,222.01	484,621.00
<b>E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>	133,400.08	186,184.00	-52,783.92	212,884.00
<b>E06 - EDUCATION &amp; WELFARE.</b>	4,613.81	10,900.00	-6,286.19	11,843.00
<b>E07 - HEALTH.</b>	69,899.54	76,450.00	-6,550.46	90,139.00
<b>E09 - HOUSING.</b>	266,159.84	301,539.00	-35,379.16	362,509.00
<b>E10 - COMMUNITY AMENITIES.</b>	188,113.75	223,780.00	-35,666.25	304,088.00
<b>E11 - RECREATION &amp; CULTURE.</b>	600,562.89	621,614.00	-21,051.11	718,621.00
<b>E12 - TRANSPORT.</b>	1,517,904.97	1,382,570.00	135,334.97	1,855,486.00
<b>E13 - ECONOMIC SERVICES.</b>	481,709.76	652,862.00	-171,152.24	747,767.00
<b>E14 - OTHER PROPERTY &amp; SERVICES.</b>	15,119.33	35,882.00	-20,762.67	31,685.00
<b>Total Expense</b>	<b>3,807,176.75</b>	<b>4,061,631.00</b>	<b>-254,454.25</b>	<b>4,982,248.00</b>
<b>Net Income</b>	<b>1,617,229.57</b>	<b>1,939,429.00</b>	<b>-322,199.43</b>	<b>2,170,632.00</b>

**Shire of Yalgoo**  
**Income Statement Detailed by Program**  
 July 1, 2013 through to April 30, 2014

	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
<b>Income</b>				
<b>I03 - GENERAL PURPOSE FUNDING</b>				
<b>I031 - Rates</b>				
I031005 - GRV- Townsites Improved	20,225.34	20,225.00	0.34	20,225.00
I031020 - UV - Pastoral Rates	57,591.79	56,151.00	1,440.79	56,151.00
I031025 - UV - Mining Leases	1,462,656.48	1,461,084.00	1,572.48	1,461,084.00
I031030 - UV - Prospecting	146,925.91	147,830.00	-904.09	147,830.00
I031040 - GRV - Minimum (Improved)	520.00	520.00	0.00	520.00
I031045 - GRV - Minimum (Vacant)	6,600.00	6,600.00	0.00	6,600.00
I031055 - UV - Minimum (Pastoral)	780.00	780.00	0.00	780.00
I031060 - UV - Minimum (Mining)	7,800.00	7,800.00	0.00	7,800.00
I031065 - UV - Minimum (Prospecting)	32,240.00	29,380.00	2,860.00	29,380.00
I031084 - UV Interim (Pastoral)	-204.22			
I031085 - UV - Interim (Mining)	105,239.43	92,000.00	13,239.43	100,000.00
I031086 - UV Interim (Exploration)	-14,150.71			
I031090 - UV - Interim (Other)	0.00			
I031100 - UV - Ex-Gratia	0.00	0.00	0.00	15,000.00
I031105 - Rates Written Off	0.00	-500.00	500.00	-1,000.00
I031110 - Legal Expenses Recovered	139.90	1,500.00	-1,360.10	2,000.00
I031120 - Non Payment Penalty	9,659.10	4,000.00	5,659.10	4,000.00
I031130 - Account Enquiries	0.00	150.00	-150.00	200.00
I031140 - Cost of Instalment Option	10,612.00	10,000.00	612.00	10,000.00
<b>Total I031 - Rates</b>	<b>1,846,635.02</b>	<b>1,837,520.00</b>	<b>9,115.02</b>	<b>1,860,570.00</b>
<b>I032 - Other GPF</b>				
I032010 - Grants Commisison	647,001.00	664,143.00	-17,142.00	885,525.00
I032015 - Country Local Gov Funding	421,524.00	421,524.00	0.00	421,524.00
I032020 - Local Road Grants	203,825.25	204,936.00	-1,110.75	273,248.00
I032030 - Interest on Invest - Muni	36,890.63	60,750.00	-23,859.37	80,000.00
I032040 - Interest on Invest - Reserves	50,885.60	45,000.00	5,885.60	58,325.00
I032045 - Interest on Invest-Other Funds	0.00	100.00	-100.00	100.00
<b>Total I032 - Other GPF</b>	<b>1,360,126.48</b>	<b>1,396,453.00</b>	<b>-36,326.52</b>	<b>1,718,722.00</b>
<b>Total I03 - GENERAL PURPOSE FUNDING</b>	<b>3,206,761.50</b>	<b>3,233,973.00</b>	<b>-27,211.50</b>	<b>3,579,292.00</b>
<b>I04 - GOVERNANCE</b>				
<b>I041 - Governance - Membership</b>				
I041020 - Community Event funding	2,000.00			
<b>Total I041 - Governance - Membership</b>	<b>2,000.00</b>			
<b>Total I04 - GOVERNANCE</b>	<b>2,000.00</b>			
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>				
<b>I051 - Fire Prevention</b>				
I051005 - Bush Fire Brig. Capital Grants	0.00	0.00	0.00	0.00
I051010 - Fire Service Grants	9,106.00	27,200.00	-18,094.00	27,200.00
I051015 - FESA Admin Commission	0.00	3,000.00	-3,000.00	3,000.00
I051020 - Fire costs reimbursement	0.00	20,000.00	-20,000.00	20,000.00

**Shire of Yalgoo**  
**Income Statement Detailed by Program**  
 July 1, 2013 through to April 30, 2014

	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
<b>Total I051 - Fire Prevention</b>	9,106.00	50,200.00	-41,094.00	50,200.00
<b>I052 - Animal Control</b>				
I052105 - Grant - Cat Act Implementation	0.00	0.00	0.00	0.00
I052110 - Fines & Penalties	0.00	450.00	-450.00	500.00
I052120 - Impounding Fees	0.00	100.00	-100.00	100.00
I052130 - Dog Registrations	120.00	350.00	-230.00	500.00
<b>Total I052 - Animal Control</b>	120.00	900.00	-780.00	1,100.00
<b>I053 - Other Law Order &amp; Public Safety</b>				
I053015 - PF Telephone Box Lighting	900.00	900.00	0.00	900.00
<b>Total I053 - Other Law Order &amp; Public Safety</b>	900.00	900.00	0.00	900.00
<b>Total I05 - LAW ORDER &amp; PUBLIC SAFETY</b>	10,126.00	52,000.00	-41,874.00	52,200.00
<b>I07 - HEALTH</b>				
<b>I074 - Admin. &amp; Inspections</b>				
I074005 - Health Inspection Fees	176.00	800.00	-624.00	1,000.00
I074010 - Septic Tank Fee	712.00	200.00	512.00	200.00
<b>Total I074 - Admin. &amp; Inspections</b>	888.00	1,000.00	-112.00	1,200.00
<b>I077 - Other Health</b>				
I077010 - Reimbursements WACHS	0.00	12,000.00	-12,000.00	16,500.00
<b>Total I077 - Other Health</b>	0.00	12,000.00	-12,000.00	16,500.00
<b>Total I07 - HEALTH</b>	888.00	13,000.00	-12,112.00	17,700.00
<b>I09 - HOUSING</b>				
<b>I091 - Staff Housing</b>				
I091005 - Staff Housing Rental	11,866.85	12,600.00	-733.15	15,000.00
I091016 - Grant - MWIP	360,000.00	0.00	360,000.00	360,000.00
<b>Total I091 - Staff Housing</b>	371,866.85	12,600.00	359,266.85	375,000.00
<b>Total I09 - HOUSING</b>	371,866.85	12,600.00	359,266.85	375,000.00
<b>I10 - COMMUNITY AMENITIES</b>				
<b>I101 - Sanitation Other</b>				
I101005 - Household Refuse Remov. Charges	8,280.00	8,300.00	-20.00	8,300.00
I101010 - Commercial Refuse Remov Charges	2,760.00	3,200.00	-440.00	3,200.00
<b>Total I101 - Sanitation Other</b>	11,040.00	11,500.00	-460.00	11,500.00
<b>I103 - Town Planning &amp; Regional Devel</b>				
I103005 - Town Planning Fees	5,242.00	3,100.00	2,142.00	3,100.00
I103010 - Grant-Yalgoo Town Struct Plan	0.00	0.00	0.00	0.00
I103015 - CDC Fee	0.00	100.00	-100.00	100.00
<b>Total I103 - Town Planning &amp; Regional Devel</b>	5,242.00	3,200.00	2,042.00	3,200.00

**Shire of Yalgoo**  
**Income Statement Detailed by Program**  
 July 1, 2013 through to April 30, 2014

	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
<b>I107 - Other</b>				
I107005 - Cemetery Fees	1,200.00	1,200.00	0.00	1,200.00
I107010 - Community Bus Hire	786.00	500.00	286.00	500.00
I107301 - Sale of land	0.00	21,750.00	-21,750.00	21,750.00
<b>Total I107 - Other</b>	<b>1,986.00</b>	<b>23,450.00</b>	<b>-21,464.00</b>	<b>23,450.00</b>
<b>Total I10 - COMMUNITY AMENITIES</b>	<b>18,268.00</b>	<b>38,150.00</b>	<b>-19,882.00</b>	<b>38,150.00</b>
<b>I11 - RECREATION &amp; CULTURE</b>				
<b>I111 - Public Halls and Civic Centres</b>				
I111005 - Hall Hire	200.00	500.00	-300.00	500.00
I111021 - Yalgoo Community Hub ( MWIP)	85,909.00	85,909.00	0.00	85,909.00
I111022 - Yalgoo Community Hub (CSRFF)	101,477.00	101,477.00	0.00	101,477.00
I111024 - Murchison Community Hub contr	5,133.00			
<b>Total I111 - Public Halls and Civic Centres</b>	<b>192,719.00</b>	<b>187,886.00</b>	<b>4,833.00</b>	<b>187,886.00</b>
<b>I113 - Other Recreation</b>				
I113011 - Old Railway Station Hire	63.64	1,000.00	-936.36	1,000.00
I113015 - Paynes Find Complex Hire	0.00	100.00	-100.00	100.00
I113021 - Jockey club Judge Box contr	0.00	2,000.00	-2,000.00	2,000.00
I113022 - RDAF Grant	0.00	132,000.00	-132,000.00	132,000.00
I113023 - Kidsport Grant	45,000.00	45,000.00	0.00	45,000.00
<b>Total I113 - Other Recreation</b>	<b>45,063.64</b>	<b>180,100.00</b>	<b>-135,036.36</b>	<b>180,100.00</b>
<b>I117 - Other Heritage</b>				
I117005 - Sale of History Books	15.00	100.00	-85.00	100.00
I117010 - Chapel & Museum Fees	195.98	500.00	-304.02	500.00
I117025 - State Heritage Office Grant	2,001.78	7,500.00	-5,498.22	7,500.00
<b>Total I117 - Other Heritage</b>	<b>2,212.76</b>	<b>8,100.00</b>	<b>-5,887.24</b>	<b>8,100.00</b>
<b>Total I11 - RECREATION &amp; CULTURE</b>	<b>239,995.40</b>	<b>376,086.00</b>	<b>-136,090.60</b>	<b>376,086.00</b>
<b>I12 - TRANSPORT</b>				
<b>I121 - Roads &amp; Streets</b>				
I121005 - RRGF Grants 1	115,596.00	288,992.00	-173,396.00	288,992.00
I121010 - RRGF Grants 2	120,000.00	345,000.00	-225,000.00	345,000.00
I121012 - RRGF Grants 3	60,836.00	107,092.00	-46,256.00	107,092.00
I121015 - MRWA Direct Grants	108,898.00	105,000.00	3,898.00	105,000.00
I121020 - Roads to Recovery Grants	304,692.00	304,918.00	-226.00	304,918.00
I121039 - Road Agreements Income	2,788.00	102,060.00	-99,272.00	102,060.00
I121040 - Contrib to Road Const - Mining	154,496.00	250,000.00	-95,504.00	394,496.00
I121044 - Contrib to Rd Renewal - Mining	105,434.95	90,000.00	15,434.95	90,000.00
I121045 - Contrib to Road Mtce - Mining	126,000.00	0.00	126,000.00	0.00
I121047 - CLGF Yalgoo Morawa Road	0.00	0.00	0.00	255,000.00
I121050 - Depot Sale of Scrap	0.00	10,000.00	-10,000.00	10,000.00
I121055 - Depot Sale Cement Other Mat	80.00			
I121060 - Profit on Sale of Assets	0.00	97,750.00	-97,750.00	97,750.00

**Shire of Yalgoo**  
**Income Statement Detailed by Program**  
 July 1, 2013 through to April 30, 2014

	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
<b>Total I121 - Roads &amp; Streets</b>	1,098,820.95	1,700,812.00	-601,991.05	2,100,308.00
<b>Total I12 - TRANSPORT</b>	1,098,820.95	1,700,812.00	-601,991.05	2,100,308.00
<b>I13 - ECONOMIC SERVICES</b>				
<b>I131 - Rural Services</b>				
I131200 - Commissions on Police Licensing	0.00	0.00	0.00	0.00
<b>Total I131 - Rural Services</b>	0.00	0.00	0.00	0.00
<b>I132 - Tourism/Area Promotion</b>				
I132005 - Caravan Park Revenues	13,933.68	19,000.00	-5,066.32	22,000.00
I132027 - Healthy Community Mining Co Con	54,000.00	54,000.00	0.00	54,000.00
I132028 - HCP Activities Funding	2,000.00	3,750.00	-1,750.00	5,000.00
I132035 - Regional Tourism Strategy	34,284.00	54,284.00	-20,000.00	54,284.00
I132036 - Tourist Sales	104.54	100.00	4.54	100.00
I132039 - Community Projects Mining Contr	90,000.00	40,000.00	50,000.00	40,000.00
I132040 - TIRF Grant	122,500.00	250,000.00	-127,500.00	250,000.00
I132114 - Tourism Initiative Regional Dev	0.00			
<b>Total I132 - Tourism/Area Promotion</b>	316,822.22	421,134.00	-104,311.78	425,384.00
<b>I133 - Building Control</b>				
I133005 - Building Permits	3,248.00	5,000.00	-1,752.00	10,000.00
I133010 - BCITF & BSL Fees to Shire	48.20	50.00	-1.80	100.00
<b>Total I133 - Building Control</b>	3,296.20	5,050.00	-1,753.80	10,100.00
<b>I136 - Fuel Station</b>				
I136040 - Fuel Station Lease Income	5,889.04	6,000.00	-110.96	6,000.00
<b>Total I136 - Fuel Station</b>	5,889.04	6,000.00	-110.96	6,000.00
<b>I138 - Other Economic Development</b>				
I138110 - Community Benefit	0.00	21,600.00	-21,600.00	21,600.00
<b>Total I138 - Other Economic Development</b>	0.00	21,600.00	-21,600.00	21,600.00
<b>Total I13 - ECONOMIC SERVICES</b>	326,007.46	453,784.00	-127,776.54	463,084.00
<b>I14 - OTHER PROPERTY &amp; SERVICES</b>				
<b>I141 - Private Works</b>				
I141005 - Private Works Charges	3,525.91	15,000.00	-11,474.09	20,000.00
<b>Total I141 - Private Works</b>	3,525.91	15,000.00	-11,474.09	20,000.00
<b>I143 - Public Works Overheads</b>				
I143010 - Reimbursements	0.00			
I143060 - Road Agreement - supervision	0.00	-9,500.00	9,500.00	7,655.00
I143061 - Road Construction Mining-superv	0.00	0.00	0.00	0.00
<b>Total I143 - Public Works Overheads</b>	0.00	-9,500.00	9,500.00	7,655.00
<b>I144 - Plant Operation Costs</b>				



## Shire of Yalgoo

### Income Statement Detailed by Program

July 1, 2013 through to April 30, 2014

	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
I144020 - Reimbursements	38,256.00	33,000.00	5,256.00	40,000.00
I144030 - Plant & Equipment Hire	551.55			
I144100 - Gain on Disposal of Assets	0.00			
<b>Total I144 - Plant Operation Costs</b>	<b>38,807.55</b>	<b>33,000.00</b>	<b>5,807.55</b>	<b>40,000.00</b>
<b>I145 - Administration</b>				
I145010 - Reimbursements	33,853.74	29,205.00	4,648.74	30,205.00
I145015 - Advertising Rebates	2,594.13	1,250.00	1,344.13	1,500.00
I145020 - Admin Charges	338.37	500.00	-161.63	500.00
I145025 - Photocopies & Facsimiles	31.62	100.00	-68.38	100.00
I145030 - Profit on Sale of Assets	16,758.23			
I145046 - Commissions - Transport	2,170.19	100.00	2,070.19	100.00
I145060 - Road Agreement - admin	90.90	11,000.00	-10,909.10	11,000.00
I145061 - Road Construction Mining-admin	41,476.53	30,000.00	11,476.53	30,000.00
I145063 - KidSport Administration	10,000.00	10,000.00	0.00	10,000.00
<b>Total I145 - Administration</b>	<b>107,313.71</b>	<b>82,155.00</b>	<b>25,158.71</b>	<b>83,405.00</b>
<b>I148 - Unclassified Income</b>				
I148003 - Other Income	24.99			
<b>Total I148 - Unclassified Income</b>	<b>24.99</b>			
<b>Total I14 - OTHER PROPERTY &amp; SERVICES</b>	<b>149,672.16</b>	<b>120,655.00</b>	<b>29,017.16</b>	<b>151,060.00</b>
<b>Total Income</b>	<b>5,424,406.32</b>	<b>6,001,060.00</b>	<b>-576,653.68</b>	<b>7,152,880.00</b>
<b>Expense</b>				
6560 - Payroll Expenses	0.00			
<b>E03 - GENERAL PURPOSE FUNDING.</b>				
<b>E031 - Rates</b>				
E031004 - Early Payment Incentive	1,000.00	1,000.00	0.00	1,000.00
E031005 - Title Searches	0.00	100.00	-100.00	100.00
E031010 - Valuation Expenses	2,267.50	4,000.00	-1,732.50	4,500.00
E031020 - Debt Collection Costs	3,246.59	2,000.00	1,246.59	2,000.00
E031021 - Refunds	21.45	1,000.00	-978.55	1,000.00
E031030 - Other Expenses	0.00	1,230.00	-1,230.00	1,500.00
E031200 - Admin Allocation - Rates	73,821.08	78,000.00	-4,178.92	93,480.00
<b>Total E031 - Rates</b>	<b>80,356.62</b>	<b>87,330.00</b>	<b>-6,973.38</b>	<b>103,580.00</b>
<b>E032 - Other</b>				
E032005 - Interest on Overdraft	0.00	600.00	-600.00	600.00
E032200 - Admin Allocation - Other GPF	46,138.17	49,500.00	-3,361.83	58,425.00
<b>Total E032 - Other</b>	<b>46,138.17</b>	<b>50,100.00</b>	<b>-3,961.83</b>	<b>59,025.00</b>
<b>Total E03 - GENERAL PURPOSE FUNDING.</b>	<b>126,494.79</b>	<b>137,430.00</b>	<b>-10,935.21</b>	<b>162,605.00</b>
<b>E04 - GOVERNANCE.</b>				
<b>E041 - Membership</b>				
E041005 - Members Subscriptions	11,281.02	6,500.00	4,781.02	6,500.00

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Accrual Basis

## Shire of Yalgoo

### Income Statement Detailed by Program

July 1, 2013 through to April 30, 2014

	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
<b>E041010 - President's Allowance</b>				
E041011 - Presidents allowance	8,346.23	7,785.00	561.23	9,343.00
E041012 - Deputy Presidents allowance	2,054.38	1,945.00	109.38	2,335.00
<b>Total E041010 - President's Allowance</b>	<b>10,400.61</b>	<b>9,730.00</b>	<b>670.61</b>	<b>11,678.00</b>
<b>E041015 - Members Meeting Fees</b>				
E041015 - Members Meeting Fees	28,811.27	27,010.00	1,801.27	30,412.00
<b>E041020 - Members Travelling</b>				
E041020 - Members Travelling	29,840.66	26,500.00	3,340.66	28,650.00
<b>E041022 - Member Communication Allowance</b>				
E041022 - Member Communication Allowance	13,665.30	17,500.00	-3,834.70	21,000.00
<b>E041030 - Conference Expenses</b>				
E041030 - Conference Expenses	17,017.93	15,000.00	2,017.93	15,000.00
<b>E041035 - Training Expenses</b>				
E041035 - Training Expenses	21,143.67	20,000.00	1,143.67	20,000.00
<b>E041040 - Refreshments &amp; Receptions</b>				
E041040 - Refreshments & Receptions	6,025.76	10,000.00	-3,974.24	12,000.00
<b>E041050 - Election Expenses</b>				
E041050 - Election Expenses	5,828.13	5,000.00	828.13	5,000.00
<b>E041055 - Council Chambers Maintenance</b>				
E041055 - Council Chambers Maintenance	3,385.28	1,500.00	1,885.28	1,500.00
<b>E041060 - Members Insurance</b>				
E041060 - Members Insurance	4,233.92	4,180.00	53.92	4,180.00
<b>E041065 - Members Donations</b>				
E041065 - Members Donations	1,370.00	2,000.00	-630.00	2,000.00
<b>E041070 - Murchison Zone WALGA Exps</b>				
E041070 - Murchison Zone WALGA Exps	2,100.00	3,000.00	-900.00	3,000.00
<b>E041075 - Members Expenses Other</b>				
E041075 - Members Expenses Other	1,973.16	2,500.00	-526.84	3,000.00
<b>E041090 - Planning - Fwd Capital Works</b>				
E041090 - Planning - Fwd Capital Works	0.00	0.00	0.00	0.00
<b>E041091 - Planning - Integrated</b>				
E041091 - Planning - Integrated	53,748.53	72,000.00	-18,251.47	72,000.00
<b>E041092 - Planning - Business Cases</b>				
E041092 - Planning - Business Cases	7,695.00	15,000.00	-7,305.00	15,000.00
<b>E041200 - Admin Allocation - Members</b>				
E041200 - Admin Allocation - Members	184,552.82	195,000.00	-10,447.18	233,701.00
<b>E041298 - Depn - Membership</b>				
E041298 - Depn - Membership	124.93	0.00	124.93	0.00
<b>Total E041 - Membership</b>	<b>403,197.99</b>	<b>432,420.00</b>	<b>-29,222.01</b>	<b>484,621.00</b>
<b>Total E04 - GOVERNANCE.</b>	<b>403,197.99</b>	<b>432,420.00</b>	<b>-29,222.01</b>	<b>484,621.00</b>
<b>E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>				
<b>E051 - Fire Prevention</b>				
<b>E051005 - Fire Prevention Expenses</b>				
E051005 - Fire Prevention Expenses	1,800.00	12,000.00	-10,200.00	12,000.00
<b>E051010 - Fire Vehicles Expenses</b>				
E051010 - Fire Vehicles Expenses	20,012.86	20,750.00	-737.14	21,000.00
<b>E051015 - Fire Insurance</b>				
E051015 - Fire Insurance	1,539.56	1,684.00	-144.44	1,684.00
<b>E051020 - Fire Shed Expenses</b>				
E051020 - Fire Shed Expenses	381.50	3,500.00	-3,118.50	4,000.00
<b>E051110 - Fire breaks</b>				
E051110 - Fire breaks	3,646.52	1,000.00	2,646.52	1,000.00
<b>E051111 - Emergency Management</b>				
E051111 - Emergency Management	2,825.23	2,000.00	825.23	2,000.00
<b>E051150 - Bush Fire Expenses</b>				
E051150 - Bush Fire Expenses	2,929.69	22,000.00	-19,070.31	22,000.00
<b>E051200 - Admin Allocation - Fire Control</b>				
E051200 - Admin Allocation - Fire Control	18,455.27	19,500.00	-1,044.73	23,370.00
<b>E051298 - Depn - Fire Control</b>				
E051298 - Depn - Fire Control	35,224.81	47,000.00	-11,775.19	56,160.00
<b>Total E051 - Fire Prevention</b>	<b>86,815.44</b>	<b>129,434.00</b>	<b>-42,618.56</b>	<b>143,214.00</b>
<b>E052 - Animal Control</b>				
<b>E052005 - Animal Control Expenses</b>				
E052005 - Animal Control Expenses	158.94	1,650.00	-1,491.06	2,000.00
<b>E052015 - Animal Ranger Expenses</b>				
E052015 - Animal Ranger Expenses	9,600.00	15,100.00	-5,500.00	18,000.00
<b>E052020 - Animal Sterilisation Program</b>				
E052020 - Animal Sterilisation Program	0.00	3,000.00	-3,000.00	4,300.00
<b>E052105 - Cat Act Expenses</b>				
E052105 - Cat Act Expenses	3,880.00	4,000.00	-120.00	4,000.00
<b>E052200 - Admin Allocation - Animal Contr</b>				
E052200 - Admin Allocation - Animal Contr	18,455.27	19,500.00	-1,044.73	23,370.00
<b>E052298 - Depn. Animal Control</b>				
E052298 - Depn. Animal Control	262.81	250.00	12.81	315.00
<b>Total E052 - Animal Control</b>	<b>32,357.02</b>	<b>43,500.00</b>	<b>-11,142.98</b>	<b>51,985.00</b>

**Shire of Yalgoo**  
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	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
<b>E053 - Other Law, Order Public Safety</b>				
E053005 - Community Safety	0.00	1,000.00	-1,000.00	1,000.00
E053010 - RoadWise LG Road Safety Grant	5,000.00	2,500.00	2,500.00	5,000.00
E053200 - Admin Allocation - Other Law	9,227.62	9,750.00	-522.38	11,685.00
E053298 - Depreciation	0.00	0.00	0.00	0.00
<b>Total E053 - Other Law, Order Public Safety</b>	<b>14,227.62</b>	<b>13,250.00</b>	<b>977.62</b>	<b>17,685.00</b>
<b>Total E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>	<b>133,400.08</b>	<b>186,184.00</b>	<b>-52,783.92</b>	<b>212,884.00</b>
<b>E06 - EDUCATION &amp; WELFARE.</b>				
<b>E061 - Other Education</b>				
E061010 - Education Initiative	0.00	6,000.00	-6,000.00	6,000.00
E061200 - Admin Allocation - Other Educat	4,613.81	4,900.00	-286.19	5,843.00
<b>Total E061 - Other Education</b>	<b>4,613.81</b>	<b>10,900.00</b>	<b>-6,286.19</b>	<b>11,843.00</b>
<b>Total E06 - EDUCATION &amp; WELFARE.</b>	<b>4,613.81</b>	<b>10,900.00</b>	<b>-6,286.19</b>	<b>11,843.00</b>
<b>E07 - HEALTH.</b>				
<b>E074 - Admin. &amp; Inspections</b>				
E074006 - EHO Consulting	3,984.09	3,500.00	484.09	4,000.00
E074010 - Water Sampling Expenses	0.00	200.00	-200.00	200.00
E074020 - Other Health Admin Expenses	0.00	200.00	-200.00	200.00
E074200 - Admin Allocation - Other Health	9,227.62	9,750.00	-522.38	11,685.00
E074298 - Depn. - Health Admin. & Inspect	677.49	550.00	127.49	683.00
<b>Total E074 - Admin. &amp; Inspections</b>	<b>13,889.20</b>	<b>14,200.00</b>	<b>-310.80</b>	<b>16,768.00</b>
<b>E075 - Preventative Services</b>				
E075005 - Mosquito Control	1,618.18	5,000.00	-3,381.82	5,000.00
E075200 - Admin Allocated - Prev Services	4,613.81	4,900.00	-286.19	5,843.00
E075298 - Depn - Prev Services	0.00	0.00	0.00	0.00
<b>Total E075 - Preventative Services</b>	<b>6,231.99</b>	<b>9,900.00</b>	<b>-3,668.01</b>	<b>10,843.00</b>
<b>E077 - Other Health</b>				
E077005 - Health Centre Maintenance	14,311.04	14,000.00	311.04	16,588.00
E077010 - Analytical Expenses	425.35	400.00	25.35	400.00
E077015 - Ambulance Services	153.88	1,250.00	-1,096.12	1,500.00
E077020 - RFDS Paynes Find	0.00	0.00	0.00	0.00
E077025 - Dental Services	216.87	1,200.00	-983.13	1,200.00
E077100 - Other Health Admin Allocation	18,455.27	19,500.00	-1,044.73	23,370.00
E077298 - Depn - Other Health	16,215.94	16,000.00	215.94	19,470.00
<b>Total E077 - Other Health</b>	<b>49,778.35</b>	<b>52,350.00</b>	<b>-2,571.65</b>	<b>62,528.00</b>
<b>Total E07 - HEALTH.</b>	<b>69,899.54</b>	<b>76,450.00</b>	<b>-6,550.46</b>	<b>90,139.00</b>
<b>E09 - HOUSING.</b>				
<b>E091 - Staff Housing</b>				

**Shire of Yalgoo**  
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	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
<b>E091005 · Staff Housing Expenses</b>	0.00			
<b>E091006 · Housing Expenses - Insurance</b>	10,957.84	9,739.00	1,218.84	9,739.00
<b>E091007 · Housing Expenses - Utilities</b>	34,322.49	28,000.00	6,322.49	33,000.00
<b>E091008 · Housing Expenses - R &amp; M</b>	85,875.53	100,000.00	-14,124.47	117,036.00
<b>E091009 · Housing Expenses - Other</b>	7,495.84	22,000.00	-14,504.16	26,820.00
<b>E091020 · Interest Expense Loan 53</b>	4,950.21	5,700.00	-749.79	10,700.00
<b>E091025 · Interest Expense Loan 55</b>	6,651.22	7,300.00	-648.78	13,300.00
<b>E091100 · Admin Allocation</b>	27,682.91	29,000.00	-1,317.09	35,055.00
<b>E091298 · Depreciation - Staff Housing</b>	11,789.94	14,500.00	-2,710.06	17,347.00
<b>Total E091 · Staff Housing</b>	<b>189,725.98</b>	<b>216,239.00</b>	<b>-26,513.02</b>	<b>262,997.00</b>
<b>E092 · Other Housing</b>				
<b>E092105 · 18C Shamrock St expenses</b>	12,845.54	15,000.00	-2,154.46	15,851.00
<b>E092110 · 18D Shamrock St expenses</b>	3,602.30	10,000.00	-6,397.70	11,176.00
<b>E092200 · Admin Alloc - Other Housing</b>	9,227.62	9,800.00	-572.38	11,685.00
<b>E092298 · Depn - Other Housing</b>	50,758.40	50,500.00	258.40	60,800.00
<b>Total E092 · Other Housing</b>	<b>76,433.86</b>	<b>85,300.00</b>	<b>-8,866.14</b>	<b>99,512.00</b>
<b>Total E09 · HOUSING.</b>	<b>266,159.84</b>	<b>301,539.00</b>	<b>-35,379.16</b>	<b>362,509.00</b>
<b>E10 · COMMUNITY AMENITIES.</b>				
<b>E101 · Sanitation Other</b>				
<b>E101005 · Household Refuse Collection</b>	12,905.58	17,200.00	-4,294.42	20,800.00
<b>E101010 · Refuse Site Mainten - Yalgoo</b>	357.12	18,000.00	-17,642.88	23,130.00
<b>E101015 · Refuse Site Mainten - Paynes F</b>	3,324.61	21,000.00	-17,675.39	25,000.00
<b>E101020 · Commercial Refuse Collection</b>	8,873.66	6,600.00	2,273.66	7,800.00
<b>E101025 · Replacement bins</b>	0.00	1,000.00	-1,000.00	1,000.00
<b>E101200 · Admin Allocation - Sanitation</b>	9,227.62	9,750.00	-522.38	11,685.00
<b>Total E101 · Sanitation Other</b>	<b>34,688.59</b>	<b>73,550.00</b>	<b>-38,861.41</b>	<b>89,415.00</b>
<b>E102 · Protection of Environment</b>				
<b>E102005 · Removal Abandoned Vehicles</b>	0.00	1,000.00	-1,000.00	1,000.00
<b>Total E102 · Protection of Environment</b>	<b>0.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>1,000.00</b>
<b>E106 · T.P. &amp; Regional Devel</b>				
<b>E106005 · TP Scheme Expenses</b>	8,519.29	15,000.00	-6,480.71	15,000.00
<b>E106006 · Yalgoo Townsite Infrs. Plan</b>	250.00	1,000.00	-750.00	1,000.00
<b>E106007 · EHO Consulting</b>	2,649.83	2,500.00	149.83	3,000.00
<b>E106011 · Yalgoo Revitalisation Planning</b>	26,954.26	58,180.00	-31,225.74	58,180.00
<b>E106200 · Admin Allocation - Town Plannin</b>	9,227.62	9,750.00	-522.38	11,685.00
<b>Total E106 · T.P. &amp; Regional Devel</b>	<b>47,601.00</b>	<b>86,430.00</b>	<b>-38,829.00</b>	<b>88,865.00</b>
<b>E107 · Other</b>				
<b>E107005 · Cemetery Expenses</b>	3,659.35	-8,000.00	11,659.35	7,470.00
<b>E107010 · Public Conveniences</b>	46,787.24	15,000.00	31,787.24	49,905.00
<b>E107015 · Community Bus Expenses</b>	9,030.29	9,000.00	30.29	10,000.00
<b>E107021 · Vacant Land Development/Mtce</b>	1,169.58	5,500.00	-4,330.42	7,250.00
<b>E107025 · Interest Expenditure - Loan 54</b>	3,604.56	3,800.00	-195.44	5,400.00

**Shire of Yalgoo**  
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E107200 · Admin Allocation - Other Commun	18,455.27	19,500.00	-1,044.73	23,370.00
E107202 · Loss on disposal of assets	8,494.02			
E107298 · Depn - Other Community Services	14,623.85	18,000.00	-3,376.15	21,413.00
<b>Total E107 · Other</b>	<b>105,824.16</b>	<b>62,800.00</b>	<b>43,024.16</b>	<b>124,808.00</b>
<b>Total E10 · COMMUNITY AMENITIES.</b>	<b>188,113.75</b>	<b>223,780.00</b>	<b>-35,666.25</b>	<b>304,088.00</b>
<b>E11 · RECREATION &amp; CULTURE.</b>				
<b>E111 · Public Halls &amp; Civic Centres</b>				
E111005 · Yalgoo Hall Expenses	32,547.85	27,000.00	5,547.85	32,980.00
E111200 · Admin Allocation - Public Halls	46,138.17	48,700.00	-2,561.83	58,425.00
E111298 · Depn - Public Halls	12,709.17	12,600.00	109.17	15,123.00
<b>Total E111 · Public Halls &amp; Civic Centres</b>	<b>91,395.19</b>	<b>88,300.00</b>	<b>3,095.19</b>	<b>106,528.00</b>
<b>E113 · Other Recreation</b>				
E113002 · Community Park Gibbon St	18,801.53	13,000.00	5,801.53	17,921.00
E113004 · Shamrock St Park	5,194.01	13,000.00	-7,805.99	15,500.00
E113010 · Old Railway Station grounds	39,637.43	48,000.00	-8,362.57	54,840.00
E113015 · Old Railway Station building	51,699.60	48,000.00	3,699.60	54,804.00
E113020 · Paynes Find Complex Expenses	12,191.25	13,000.00	-808.75	15,172.00
E113025 · Tennis Courts	73.61	0.00	73.61	0.00
E113027 · Yalgoo Hub - Covered Sports	30,693.05	18,000.00	12,693.05	20,100.00
E113028 · Kidsport expenditure	57,200.00	45,000.00	12,200.00	45,000.00
E113030 · Yalgoo Golf Course	1,545.90	4,500.00	-2,954.10	5,688.00
E113060 · Minor Equipment	211.19	6,000.00	-5,788.81	6,000.00
E113070 · Payne's Find Development projec	0.00			
E113090 · Water Park Mtce	39,117.22	32,500.00	6,617.22	36,465.00
E113200 · Admin Allocation - Other Recrea	46,138.17	48,700.00	-2,561.83	58,425.00
E113298 · Depn - Other Recreation	73,392.59	73,600.00	-207.41	88,334.00
<b>Total E113 · Other Recreation</b>	<b>375,895.55</b>	<b>363,300.00</b>	<b>12,595.55</b>	<b>418,249.00</b>
<b>E114 · TV &amp; Radio Broadcasting</b>				
E114005 · Rebroadcasting Licences	440.25	500.00	-59.75	500.00
E114006 · Rebroadcasting Mats/Contr	3,853.50	3,000.00	853.50	3,000.00
E114010 · Rebroadcasting Equip Mtce	162.37	1,114.00	-951.63	1,114.00
E114011 · Digital TV Initiative	2,659.08	2,000.00	659.08	2,000.00
E114200 · Admin Allocated - TV	4,613.75	4,900.00	-286.25	5,843.00
<b>Total E114 · TV &amp; Radio Broadcasting</b>	<b>11,728.95</b>	<b>11,514.00</b>	<b>214.95</b>	<b>12,457.00</b>
<b>E115 · Library</b>				
E115010 · Freight & Post (Books)	344.10	850.00	-505.90	1,000.00
E115015 · Library Other Expenses	2,225.88	1,000.00	1,225.88	1,000.00
E115200 · Admin Allocation - Libraries	46,138.17	48,700.00	-2,561.83	58,425.00
E115298 · Depn - Library	0.00	1,400.00	-1,400.00	1,669.00
<b>Total E115 · Library</b>	<b>48,708.15</b>	<b>51,950.00</b>	<b>-3,241.85</b>	<b>62,094.00</b>
<b>E116 · Other Culture</b>				
E116110 · Celebration	15,793.67	20,000.00	-4,206.33	20,000.00

**Shire of Yalgoo**  
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E116200 · Admin Allocated Other Culture	9,227.62	9,750.00	-522.38	11,685.00
<b>Total E116 · Other Culture</b>	<b>25,021.29</b>	<b>29,750.00</b>	<b>-4,728.71</b>	<b>31,685.00</b>
<b>E117 · Other Heritage</b>				
E117005 · Museum/Gaol Expenses	4,338.65	4,000.00	338.65	5,823.00
E117010 · Chapel Expenses	2,887.86	4,500.00	-1,612.14	5,050.00
E117022 · Heritage Services	0.00	11,000.00	-11,000.00	11,000.00
E117024 · Heritage Preservation Fund Exp	2,669.04	15,000.00	-12,330.96	15,000.00
E117110 · Old Anglican Church	1,603.45	5,500.00	-3,896.55	6,560.00
E117200 · Admin Alloc - Other Heritage	13,841.41	14,600.00	-758.59	17,528.00
E117298 · Depn Other Heritage	22,473.35	22,200.00	273.35	26,647.00
<b>Total E117 · Other Heritage</b>	<b>47,813.76</b>	<b>76,800.00</b>	<b>-28,986.24</b>	<b>87,608.00</b>
<b>Total E11 · RECREATION &amp; CULTURE.</b>	<b>600,562.89</b>	<b>621,614.00</b>	<b>-21,051.11</b>	<b>718,621.00</b>
<b>E12 · TRANSPORT.</b>				
<b>E122 · Road Maintenance</b>				
E122005 · Town St Maintenance	58,142.26	62,000.00	-3,857.74	75,000.00
E122010 · Footpaths/Crossover Mtce	1,672.92	2,500.00	-827.08	2,500.00
E122011 · Lighting of Streets	6,001.74	8,000.00	-1,998.26	9,500.00
E122013 · Street Trees & Watering	26,732.70	15,500.00	11,232.70	19,000.00
E122014 · Loss on Disposal of Assets	54,966.49	30,374.00	24,592.49	36,450.00
E122015 · Road Mtce Yalg Nighan Unsealed	31,400.00			
E122016 · General Road Expenses	0.00			
E122025 · Road Mtce Other Works				
E025.10 · Sign Reps/Replace	12,597.16	21,000.00	-8,402.84	27,000.00
E025.11 · Street Sweeping	0.00	1,000.00	-1,000.00	1,000.00
E025.13 · Veg/Weed Control	0.00	1,300.00	-1,300.00	1,500.00
E122025 · Road Mtce Other Works - Other	1,307.00			
<b>Total E122025 · Road Mtce Other Works</b>	<b>13,904.16</b>	<b>23,300.00</b>	<b>-9,395.84</b>	<b>29,500.00</b>
E122030 · Road Inspection After Rain	7,297.94	0.00	7,297.94	0.00
E122050 · Engineering	36,961.19	48,000.00	-11,038.81	62,500.00
E122054 · Cement Products	2,868.13			
E122055 · Rural Road Maintenance	290,386.68	280,000.00	10,386.68	423,727.00
E122056 · Roman Expenses	14,973.00	20,000.00	-5,027.00	20,000.00
E122057 · Road Agreement Maintenance	0.00	-60,000.00	60,000.00	61,236.00
E122060 · Depot Maintanace	0.00			
E122061 · Road Agreement Administration	41,316.53	20,000.00	21,316.53	40,207.00
E122090 · Rework - Inclement Weather	15,000.00	0.00	15,000.00	0.00
E122095 · PWOH Under Utilisation	43,759.80	0.00	43,759.80	0.00
E122096 · POC Under Utilisation	236,305.63	200,000.00	36,305.63	200,000.00
E122200 · Admin Allocation - Roads	46,138.17	48,700.00	-2,561.83	58,425.00
E122298 · Depreciation - Transport Other	568,422.24	629,000.00	-60,577.76	754,664.00
E122300 · Flood Damage				
E025.60 · Repair Damged Grids	0.00	20,000.00	-20,000.00	25,000.00
<b>Total E122300 · Flood Damage</b>	<b>0.00</b>	<b>20,000.00</b>	<b>-20,000.00</b>	<b>25,000.00</b>

**Shire of Yalgoo**  
**Income Statement Detailed by Program**  
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	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
<b>Total E122 - Road Maintenance</b>	1,496,249.58	1,347,374.00	148,875.58	1,817,709.00
<b>E126 - Aerodrome</b>				
E126005 - Yalgoo Airstrip	3,679.51	7,158.00	-3,478.49	7,158.00
E126010 - Paynes Find Airstrips	5,378.74	9,888.00	-4,509.26	9,888.00
E126015 - Emergency Airstrips	0.00	5,000.00	-5,000.00	5,000.00
E126200 - Admin Allocation - Aerodromes	9,227.62	9,750.00	-522.38	11,685.00
E126298 - Depn - Aerodromes	3,369.52	3,400.00	-30.48	4,046.00
<b>Total E126 - Aerodrome</b>	<b>21,655.39</b>	<b>35,196.00</b>	<b>-13,540.61</b>	<b>37,777.00</b>
<b>Total E12 - TRANSPORT.</b>	<b>1,517,904.97</b>	<b>1,382,570.00</b>	<b>135,334.97</b>	<b>1,855,486.00</b>
<b>E13 - ECONOMIC SERVICES.</b>				
<b>E131 - Rural Services</b>				
E131010 - Vermin Control - MRVC	17,394.00	17,394.00	0.00	17,394.00
E131200 - Admin Allocated	18,455.27	19,500.00	-1,044.73	23,370.00
E131298 - Depreciation	314.98	300.00	14.98	378.00
<b>Total E131 - Rural Services</b>	<b>36,164.25</b>	<b>37,194.00</b>	<b>-1,029.75</b>	<b>41,142.00</b>
<b>E132 - Tourism/Area Promotion</b>				
E132005 - Caravan Park Expenditure	119,154.50	97,000.00	22,154.50	113,367.00
E132007 - Tourism Promotion	4,484.89	35,000.00	-30,515.11	35,000.00
E132008 - Tourism Signage	0.00	6,000.00	-6,000.00	6,000.00
E132009 - Town Entry Statements (Mtce)	6,787.98	4,500.00	2,287.98	5,295.00
E132010 - Website Development Expenses	230.00	12,000.00	-11,770.00	12,000.00
E132011 - Regional Tourism Project exp	44.85	100,000.00	-99,955.15	100,000.00
E132017 - Tourism Development Manager	5,722.85	8,000.00	-2,277.15	12,018.00
E132025 - Centrecare support	25,342.59	16,200.00	9,142.59	32,400.00
E132026 - Emu Cup event	0.00			
E132027 - Yalgoo Racetrack Expenses	8,387.87	12,000.00	-3,612.13	13,467.00
E132028 - Yalgoo Gymkhana Expenses	0.00	1,650.00	-1,650.00	1,650.00
E132029 - Jokers Tunnel Expenses	973.97	3,200.00	-2,226.03	3,950.00
E132030 - Yalgoo Lookout Expenses	555.18	2,750.00	-2,194.82	3,329.00
E132031 - Banners in the Terrace	131.29	2,000.00	-1,868.71	2,000.00
E132032 - Yalgoo Almighty	53,973.31	55,000.00	-1,026.69	55,000.00
E132116 - HCP Salaries and Wages	66,189.31	77,500.00	-11,310.69	93,018.00
E132117 - HCP Staff & Training Expenses	5,015.73	6,000.00	-984.27	6,000.00
E132118 - HCP Project Activity Expenses	16,349.89	16,500.00	-150.11	20,000.00
E132119 - HCP Vehicle YA800	3,562.79	4,500.00	-937.21	5,560.00
E132121 - HCP Office Materials & Contract	1,447.55	2,500.00	-1,052.45	3,000.00
E132122 - HCP Office Equipment	2,299.79	750.00	1,549.79	1,000.00
E132131 - HCP Camps and Trip Expenses	9,159.72	15,000.00	-5,840.28	20,000.00
E132132 - HCP Sponsored Activity expenses	0.00	5,000.00	-5,000.00	5,000.00
E132133 - HCP Other Activites	0.00	1,150.00	-1,150.00	1,500.00
E132200 - Admin Allocated - Tourism	46,138.18	48,700.00	-2,561.82	58,425.00
E132296 - Loss on disposal of assets	0.00	4,000.00	-4,000.00	4,000.00
E132298 - Depn - Tourism	16,353.11	20,700.00	-4,346.89	24,839.00

**Shire of Yalgoo**  
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	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
<b>Total E132 - Tourism/Area Promotion</b>	392,305.35	557,600.00	-165,294.65	637,818.00
<b>E133 - Building Control</b>				
E133005 - Building Control Expenses	5,806.09	500.00	5,306.09	500.00
E133010 - EHO Consulting Costs	10,436.18	16,650.00	-6,213.82	20,000.00
E133200 - Admin Allocated Building Contro	9,227.63	9,750.00	-522.37	11,685.00
<b>Total E133 - Building Control</b>	25,469.90	26,900.00	-1,430.10	32,185.00
<b>E134 - Public Utility</b>				
E134005 - P/Find Water Supply Expenses	0.00	500.00	-500.00	500.00
<b>Total E134 - Public Utility</b>	0.00	500.00	-500.00	500.00
<b>E136 - Fuel Station</b>				
E136015 - Licences/Permits	1,015.30	700.00	315.30	700.00
E136030 - Other Expenses	525.46	2,718.00	-2,192.54	2,718.00
E136200 - Admin Allocated Fuel Station	9,227.63	9,750.00	-522.37	11,685.00
E136298 - Depn Fuel Station	7,774.24	7,750.00	24.24	9,334.00
<b>Total E136 - Fuel Station</b>	18,542.63	20,918.00	-2,375.37	24,437.00
<b>E138 - Other Economic Development</b>				
E138200 - Admin Allocated-Other Econ Dev	9,227.63	9,750.00	-522.37	11,685.00
<b>Total E138 - Other Economic Development</b>	9,227.63	9,750.00	-522.37	11,685.00
<b>Total E13 - ECONOMIC SERVICES.</b>	481,709.76	652,862.00	-171,152.24	747,767.00
<b>E14 - OTHER PROPERTY &amp; SERVICES.</b>				
<b>E141 - Private Works</b>				
E141005 - Private Works Expenses	3,310.94	15,000.00	-11,689.06	20,000.00
E141200 - Admin Allocation - Private Work	12,827.63	9,750.00	3,077.63	11,685.00
<b>Total E141 - Private Works</b>	16,138.57	24,750.00	-8,611.43	31,685.00
<b>E143 - Works Overheads</b>				
E143005 - PWO Wages Costs	206,224.98	217,000.00	-10,775.02	263,180.00
E143010 - Sick Leave	23,313.72	32,000.00	-8,686.28	40,000.00
E143015 - Annual Leave	56,332.78	60,000.00	-3,667.22	70,000.00
E143020 - Public Holidays	29,846.04	32,000.00	-2,153.96	40,000.00
E143025 - Long Service Leave	20,801.69	22,500.00	-1,698.31	25,000.00
E143035 - Superannuation	61,816.65	78,000.00	-16,183.35	100,614.00
E143040 - Wages Allowances	9,332.40	8,000.00	1,332.40	10,000.00
E143050 - Staff Training	3,967.88	34,000.00	-30,032.12	37,807.00
E143055 - Protective Clothing	6,540.36	8,000.00	-1,459.64	10,000.00
E143060 - Travel & Accommodation	3,669.32	5,000.00	-1,330.68	5,000.00
E143064 - Depot Mtce (Works) Expenses	28,920.56	27,500.00	1,420.56	34,928.00
E143065 - Depot Mtce (P&G) Expenses	7,163.98	10,000.00	-2,836.02	14,155.00
E143075 - PWO Vehicle Expenses	12,472.40	25,000.00	-12,527.60	30,704.00
E143078 - OH & S	1,489.07	10,000.00	-8,510.93	10,000.00
E143085 - Tools Replaced	96.00	5,000.00	-4,904.00	6,000.00
E143095 - Traffic Management Signs	0.00	5,000.00	-5,000.00	6,000.00



**Shire of Yalgoo**  
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	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
<b>E143100 · Insurance on Works</b>	7,305.70	4,919.00	2,386.70	4,919.00
<b>E143101 · Satellite phones</b>	6,563.84	8,000.00	-1,436.16	10,000.00
<b>E143102 · Recruitment expenses/relocation</b>	10,670.30	10,000.00	670.30	10,000.00
<b>E143103 · Fitness for Work</b>	0.00	5,000.00	-5,000.00	5,000.00
<b>E143110 · Works Workers Compen. Insurance</b>	25,789.02	19,600.00	6,189.02	23,546.00
<b>E143200 · Admin Allocated</b>	92,276.38	97,400.00	-5,123.62	116,850.00
<b>E143299 · LESS PWOH ALLOCATED-PROJECTS</b>	-614,593.07	-719,250.00	104,656.93	-873,703.00
<b>Total E143 · Works Overheads</b>	<b>0.00</b>	<b>4,669.00</b>	<b>-4,669.00</b>	<b>0.00</b>
<b>E144 · Plant Cost Overheads</b>				
<b>E144005 · Fuel &amp; Oil</b>	196,280.93	180,000.00	16,280.93	220,000.00
<b>E144010 · Tyres &amp; Tubes</b>	35,161.23	37,500.00	-2,338.77	45,000.00
<b>E144015 · Parts &amp; Repairs</b>	270,792.84	305,000.00	-34,207.16	350,000.00
<b>E144025 · Insurance (Reg/Ins)</b>	53,244.37	56,693.00	-3,448.63	56,693.00
<b>E144035 · Other POC Expenses</b>	0.00	500.00	-500.00	500.00
<b>E144040 · Blades &amp; Tynes</b>	14,097.14	12,500.00	1,597.14	15,000.00
<b>E144045 · Licensing (Reg/Ins)</b>	9,550.45	7,000.00	2,550.45	7,000.00
<b>E144050 · Survey and Microcom Equipment</b>	691.79	3,000.00	-2,308.21	3,000.00
<b>E144052 · Workshop consumables</b>	11,316.58	15,500.00	-4,183.42	20,000.00
<b>E144053 · Replacement tools</b>	561.05	5,000.00	-4,438.95	6,000.00
<b>E144054 · Loss on disposal of fixed asset</b>	14,743.15			
<b>E144200 · Admin Alloc - POC</b>	46,138.18	48,700.00	-2,561.82	58,425.00
<b>E144298 · Plant Depreciation</b>	71,397.92	116,700.00	-45,302.08	140,031.00
<b>E144299 · LESS POC ALLOCATED-PROJECTS</b>	-723,975.63	-783,000.00	59,024.37	-921,649.00
<b>Total E144 · Plant Cost Overheads</b>	<b>0.00</b>	<b>5,093.00</b>	<b>-5,093.00</b>	<b>0.00</b>
<b>E145 · Administration</b>				
<b>E145005 · Salaries &amp; Wages</b>	438,518.53	388,000.00	50,518.53	471,454.00
<b>E145010 · Superannuation</b>	68,670.81	56,000.00	12,670.81	69,260.00
<b>E145012 · LSL accrual</b>	0.00	10,000.00	-10,000.00	12,000.00
<b>E145015 · Staff Amenities</b>	2,679.45	4,000.00	-1,320.55	5,000.00
<b>E145020 · Staff Uniforms</b>	222.15	2,000.00	-1,777.85	4,000.00
<b>E145025 · Recruitment Expenses</b>	14,095.87	20,000.00	-5,904.13	20,000.00
<b>E145026 · Admin Relocation Expenses</b>	7,357.33	10,000.00	-2,642.67	10,000.00
<b>E145027 · Fitness for Work</b>	0.00	500.00	-500.00	1,000.00
<b>E145030 · Staff Training</b>	19,080.98	24,000.00	-4,919.02	29,291.00
<b>E145035 · Advertising</b>	2,302.08	4,100.00	-1,797.92	5,000.00
<b>E145040 · Postage and Freight</b>	2,167.41	1,600.00	567.41	2,000.00
<b>E145045 · Printing &amp; Stationery</b>	9,091.39	10,500.00	-1,408.61	13,000.00
<b>E145050 · Subscriptions</b>	4,655.18	6,862.00	-2,206.82	6,862.00
<b>E145055 · Computer Mtce/Support</b>	15,585.45	16,500.00	-914.55	20,000.00
<b>E145060 · Office Equip Mtce</b>	15,335.39	15,000.00	335.39	18,000.00
<b>E145065 · Travel &amp; Accommodation</b>	2,991.75	4,000.00	-1,008.25	4,000.00
<b>E145070 · Conference Expenses</b>	10,167.48	12,500.00	-2,332.52	12,500.00
<b>E145075 · Vehicle Expenses- YA 0</b>	6,920.54	7,800.00	-879.46	9,360.00
<b>E145076 · Admin VRE (FBT)</b>	0.00	21,000.00	-21,000.00	28,000.00
<b>E145080 · Audit Fees</b>	10,658.29	10,000.00	658.29	20,000.00
<b>E145085 · Consultancy</b>	15,058.51	41,000.00	-25,941.49	50,000.00

**Shire of Yalgoo**  
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	Jul 13 - Apr 14	Budget	\$ Over Budget	Annual Budget
E145086 · Accounting Service	116,969.50	125,000.00	-8,030.50	150,000.00
E145088 · Business Case Expenses	0.00			
E145090 · Legal Expenses	2,383.20	4,000.00	-1,616.80	5,000.00
E145095 · Administration Building Mtce	34,561.34	22,000.00	12,561.34	27,132.00
E145096 · Human Resource Management	450.00	5,000.00	-4,550.00	5,000.00
E145097 · OH & S Admin	0.00	3,000.00	-3,000.00	3,000.00
E145105 · Electricity	8,184.27	8,000.00	184.27	10,000.00
E145110 · Telephone-Internet	21,575.17	19,000.00	2,575.17	23,000.00
E145115 · Insurance	44,997.79	41,908.00	3,089.79	41,908.00
E145120 · Bank Charges	4,029.46	2,800.00	1,229.46	3,500.00
E145125 · Loss on Sale of Assets	0.00	13,350.00	-13,350.00	16,000.00
E145130 · Expenses Other	1,589.85	2,000.00	-410.15	2,500.00
E145136 · Cash discrepancy account	0.00			
E145140 · Cash Rounding Account	0.00			
E145145 · Water	1,258.95	0.00	1,258.95	0.00
E145146 · Admin Vehicle	6,268.93	5,200.00	1,068.93	6,560.00
E145147 · Record Management	7,045.00	30,000.00	-22,955.00	30,000.00
E145298 · Depn - Administration General	27,891.34	28,500.00	-608.66	34,179.00
E145300 · LESS ADMIN ALLOCATED-PROGRAMS	-922,763.39	-973,750.00	50,986.61	-1,168,506.00
<b>Total E145 · Administration</b>	<b>0.00</b>	<b>1,370.00</b>	<b>-1,370.00</b>	<b>0.00</b>
<b>E146 · Salaries Control</b>				
E146010 · Gross Total Salaries and Wages	1,199,898.56	1,270,000.00	-70,101.44	1,538,628.00
E146020 · Reimb.- Workers Comp.	-1,019.20			
E146200 · LESS SALS/WAGES ALLOCATED	-1,199,898.60	-1,270,000.00	70,101.40	-1,538,628.00
<b>Total E146 · Salaries Control</b>	<b>-1,019.24</b>	<b>0.00</b>	<b>-1,019.24</b>	<b>0.00</b>
<b>E147 · Unclassified Items</b>				
E147900 · Suspense	0.00			
<b>Total E147 · Unclassified Items</b>	<b>0.00</b>			
<b>Total E14 · OTHER PROPERTY &amp; SERVICES.</b>	<b>15,119.33</b>	<b>35,882.00</b>	<b>-20,762.67</b>	<b>31,685.00</b>
<b>Total Expense</b>	<b>3,807,176.75</b>	<b>4,061,631.00</b>	<b>-254,454.25</b>	<b>4,982,248.00</b>
<b>Net Income</b>	<b>1,617,229.57</b>	<b>1,939,429.00</b>	<b>-322,199.43</b>	<b>2,170,632.00</b>

<b>PROJECT BUDGET</b>		<b>500,000</b>	<b>30-Apr-14</b>	<b>REPORT AS AT DATE:</b>	
			<b>478,589</b>	<b>Quickbooks Expenditure to date:</b>	
			<b>Committed to date \$</b>	<b>Line item difference</b>	<b>COMMENTS: COUNCIL</b>
<b>Line Item</b>	<b>Budget \$</b>				<b>Progress Report</b>
Removal of ablution donga	4,000	0	4,000	After new ablutions built	
Sand Pad and earthworks	14,000	15,082	(1,082)	Completed	
Plumbing	50,000	79,976	(29,976)	Completed	
Connection of electricity	51,000	49,519	1,481	Completed	
Concrete footing/slab	41,000	50,144	(9,144)	Completed	
Rammed earth wall construction	64,000	91,200	(27,200)	Completed	
Roof and ceilings	82,000	50,274	31,726	Completed	
Internal fit out	39,095	76,347	(37,252)	In progress	
External fit out	7,000	25,847	(18,847)	Completed	
Painting	3,000	19,650	(16,650)	Completed	
Removal of accommodation donga	5,000	4,000	1,000		
Pathways	44,273	11,333	32,940	Quotes in progress	
Drainage	15,000	0	15,000	In progress	
Fence	10,000	0	10,000	Quotes in progress	
Sealing roadways and bays	26,000	0	26,000	Quotes in progress	
Lighting	10,000	0	10,000	In progress	
Furnishings	17,227	0	17,227	In Progress	
Project Management	10,000	5,309	4,691		
Licences and engineering	5,000	0	5,000	Quotes in progress	
Interpretive signage	1,405	0	1,405	Quotes in progress	
External Audit	1,000	0	1,000	Quotes in progress	
COST ESCALATION (increases in costs over time)	0	0	0		
CONTINGENCY (extra costs not considered when preparing budget)	0	0	0		
<b>Total Line Items</b>	<b>500,000</b>	<b>478,681</b>	<b>21,320</b>		
Difference	0		21,411	Quickbooks \$ UNSPENT	
			<b>21,320</b>	<b>Project Balance \$ UNCOMMITTED</b>	

<b>PROJECT BUDGET</b>		<b>710,000</b>	<b>30-Apr-14</b>	<b>REPORT AS AT DATE:</b>
			<b>330,048</b>	<b>Quickbooks Expenditure to date:</b>
		<b>Committed</b>	<b>Line item</b>	<b>COMMENTS: COUNCIL</b>
<b>Line Item</b>	<b>Budget \$</b>	<b>to date \$</b>	<b>difference</b>	<b>Progress Report</b>
Rammed Earth Walls	61,600	30,800	30,800	Completed 74 Weekes. No yet completed 75 Weekes
Windows & Doors	17,890	6,617	11,273	
Electricity	30,712	13,884	16,828	
Timber &Roof & Walls Etc	34,870	42,885	(8,015)	Roof and external walls completed to 74 Weekes
Concrete Slab, Verandah, carport	77,000	64,017	12,983	Concrete Slab complete on both houses
Roof Iron	10,690	18,635	(7,945)	Roof completed to 74 Weekes St
External Iron	12,000	0	12,000	Iron completed to 74 Weekes St
Plumbing Works	70,000	42,021	27,979	Layout Completed 74 Weekes St
Earthworks	40,000	40,360	(360)	
Kitchen & Cupboards	6,000	0	6,000	quotes being sought
Full Drawings & Engineering	8,926	1,760	7,166	Complete
Labour for installation, carpentry etc	220,000	54,830	165,170	quotes being sought
Fencing	10,000	0	10,000	
Project Management	15,000	0	15,000	
Audits	2,000	0	2,000	
Signage	1,000	0	1,000	
Landscaping	6,000	0	6,000	
		0	0	
		0	0	
		0	0	
COST ESCALATION (increases in costs over time)	26,742	0	26,742	
CONTINGENCY (extra costs not considered when preparing budget)	59,570	0	59,570	
<b>Total Line Items</b>	<b>710,000</b>	<b>315,808</b>	<b>394,192</b>	
Difference	0		379,952	Quickbooks \$ UNSPENT
			<b>394,192</b>	<b>Project Balance \$ UNCOMMITTED</b>

Shire of Yalgoo Schedule of Payments 31 March 2014

The following schedule of accounts has been paid under delegation, by the Chief Executive Officer from the 1st to 30th April 2014. Cheque and Direct Transactions totalling \$1,492,434.93 submitted to each member of the Council on Thursday 22nd May 2014 have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

Signed Acting Chief Executive Officer Bruce Walker

Date	Num	Name	Memo	Municipal	Other
<b>Trust</b>					
		N/A			0.00
<b>Municipal</b>					
01/04/2014	CW010414-1	NAB	Merchant Fees	91.31	
02/04/2014		Payroll	Payroll	37,414.19	
04/04/2014		ATO - DH	Payroll Deductions	100.00	
07/04/2014	CW070414-1		Tfer Muni to Maxi	140,000.00	
07/04/2014	140414HB-1		Adj to deposit 7/4/14	0.01	
09/04/2014	CW090414-1		Tfer Muni to Maxi	80,000.00	
09/04/2014	CW090414-2	Department of Transport	MLV	453.85	
14/04/2014		5th Street Furniture Mart	Furniture caravan park	9,484.00	
14/04/2014		Adam Fawkes	Members Fees	516.67	
14/04/2014		Atyeo's Environmental Health Services PL	EHO Consulting	3,335.20	
14/04/2014		Bunnings Building Supplies Pty Ltd	Hardware	560.75	
14/04/2014		C & J Hanson Plumbing Contractors	Install sump at caravan park	4,226.53	
14/04/2014		Canine Control	Animal Ranger Expenses	1,760.00	
14/04/2014		Courier Australia	Freight	280.52	
14/04/2014		Department of Commerce	BRB Yalgoo Hotel, Mummaloo Mine	2,420.00	
14/04/2014		Eric Hood Pty Ltd	Caravan Park Redev - CLGF 12/13	21,615.00	
14/04/2014		Fire and Rescue Australia Pty Ltd	Fire prevention	964.45	
14/04/2014		Five Star Business Equipment & Comms	Photocopier	1,012.89	
14/04/2014		Furniture Spot	Furniture for Units	1,209.00	
14/04/2014		Gail Pilmoor	Paynes Find Complex cleaning	99.48	
14/04/2014		Geldens	Councillor uniforms	115.00	
14/04/2014		Geraldton Freight Lines	Tyres & Tubes	253.55	
14/04/2014		Geraldton Fuel Company	Fuel	21,344.88	
14/04/2014		Geraldton Mower & Repair Specialist	Repair brushcutters	38.00	
14/04/2014		Geraldton Murchison Freight	Freight	2,172.50	
14/04/2014		Geraldton Trophy Centre	Staff and Councillor name plaques & badges	158.85	
14/04/2014		Geraldton Tv & Radio Services Co	Remotes for Set top boxes	90.00	
14/04/2014		Greenfield Technical Services	Road engineering srvcies	6,250.75	
14/04/2014		Harvey Norman Geraldton	Furniture for Units	4,371.95	
14/04/2014		Hot Cleaning Services	Cleaning of unit	3,828.00	
14/04/2014		Investec Asset Finance & Leasing Pty Ltd	Photocopier	510.40	
14/04/2014		Kerry Grieve.	Travel expenses to attend tourism meeting	231.05	
14/04/2014		Kim Boulton	Records management	6,600.00	
14/04/2014		KJ & MA Crowe	Electrical work caravan park	32,503.90	
14/04/2014		Marindust Sales	Flag poles	1,570.80	
14/04/2014		Midwest Group Aff Ag Societies	Members Donations	100.00	
14/04/2014		Midwest Pest Management	Mosquito Control	1,780.00	
14/04/2014		Midwest Windscreens & Window Tinting	Fire Vehicles Expenses	803.00	
14/04/2014		Mullewa Engineering Services	Solar light battery covers	963.60	
14/04/2014		Neil Grinham	Members Fees	2,853.39	
14/04/2014		NJS Mobile Mechanical Services	Vehicle servicing	3,252.18	
14/04/2014		Oars Across the Waters pty Ltd	Staff Training -EMC	238.00	
14/04/2014		Pan Pacific Perth	Staff Training -EMC	1,477.50	
14/04/2014		Parry & Rosenthal Architects	Yalgoo Hub - designs	14,176.59	
14/04/2014		Percy Lawson	Members Fees	596.67	
14/04/2014		Philip Parsonson.	Recruitment Expenses	1,050.69	
14/04/2014		Protector Fire Services	Paynes Find Complex Expenses	328.79	
14/04/2014		Raul. Valenzuela	April Meeting 2014	711.25	
14/04/2014		Ronin Films	Holiday program expenses	110.00	
14/04/2014		RSM Bird Cameron	Audit Fees	990.00	
14/04/2014		Silvio Brenzi	Recruitment Expenses	1,807.13	

Date	Num	Name	Memo	Municipal	Other
14/04/2014		Spotlight P/L	Caravan park furnishings	4,445.41	
14/04/2014		St John Ambulance Geraldton Sub Centre	First aid kits	619.00	
14/04/2014		Stanley Willock	April Meeting 2014	629.67	
14/04/2014		The Block makers	War Memorial	783.45	
14/04/2014		The DD & CL Harvey Family Trust	Accountancy consultant	6,213.55	
14/04/2014		ThinkWater Geraldton	Paynes Find Complex Expenses	4,506.95	
14/04/2014		Totally Workware Geraldton	Staff Uniforms	244.37	
14/04/2014		WBHO Civil Pty Ltd	Temporary plant operators	4,029.30	
14/04/2014		WestCoast SeaFood	Refreshments & Receptions	30.00	
14/04/2014		Yalgoo General Store.	Staff kitchen supplies	4,069.63	
14/04/2014	Debit	BOC Limited	Gas	256.13	
14/04/2014	Debit	Horizon Power	Electricity	547.41	
14/04/2014	Debit	Telstra Corporation Ltd	Telephone-Internet	112.95	
14/04/2014	Debit	Horizon Power	Electricity	607.25	
14/04/2014	Debit	Telstra Corporation Ltd	Telephone-Internet	3,091.38	
14/04/2014	Debit	Horizon Power	Atu System	26.36	
14/04/2014	Debit	Horizon Power	Electricity	1,485.03	
14/04/2014	Debit	Horizon Power	Electricity	3,472.73	
14/04/2014	Debit	Horizon Power	Electricity	9,284.52	
14/04/2014		Have a Go News	Tourism Promotion	440.00	
15/04/2014	12117	BCITF	BCITF & BRB Levy	5,383.50	
15/04/2014	12118	Ocean Beach Hotel	Caravan Park Expenditure	950.00	
15/04/2014	12119	Revise-WA	Members Donations	200.00	
15/04/2014	Debit	Commander Australia Limited	Telephone-Internet	39.96	
15/04/2014	CW150414-1		Dept of Transport	137.25	
16/04/2014		Payroll	Payroll	38,294.43	
16/04/2014		Australian Taxation Office	BAS Mar 14	20,206.00	
16/04/2014	CW160414-1		Dept of Transport	37.60	
22/04/2014	CW220414-1		Dept of Transport	315.85	
22/04/2014	CW220414-2		NAB Connect Fee Access and Usage	68.24	
24/04/2014		Andrew Carter	Caravan Park Redev - CLGF 12/13	3,811.50	
24/04/2014		Jim's Paving	Tiles Caravan park	2,637.00	
24/04/2014		Western Bros Earthmoving & Haulage	Concrete for dog pound, tyres, Excavate Sandford Crossing, War memorial, vehicle repairs	27,382.13	
29/04/2014	CW290414-1		Tfr Muni to Maxi	430,000.00	
29/04/2014	CW290414-2		Flights CEO recruitment	730.50	
30/04/2014		Payroll	Payroll	37,757.28	
30/04/2014	CW300414-1		Merchant Service Fee	77.07	
30/04/2014	CW300414-1		Account Keeping Fee - Muni	31.40	
30/04/2014	CW300414-1		Merchant Service Fee - Trust	20.00	
30/04/2014		ATO - DH	Payroll deductions	150.00	
30/04/2014		Shire of Yalgoo Municipal Fund	Payroll deductions	150.00	
30/04/2014		Local Govt Super (NSW)	Payroll deductions	1,769.67	
30/04/2014		Yalgoo Shire Social Club	Payroll deductions	210.00	
30/04/2014		Shire of Yalgoo	Payroll deductions	466.88	
30/04/2014		Shire of Yalgoo Municipal Fund	Payroll deductions	281.18	
30/04/2014		WA Shire Councils Union	Payroll deductions	252.20	
30/04/2014		Murchison Reg Aboriginal Corp	Payroll deductions	1,421.42	
30/04/2014		Construction And Building Industry Super	Payroll deductions	723.78	
30/04/2014		Vision Super	Payroll deductions	980.88	
30/04/2014		Colonial First State	Payroll deductions	182.55	
30/04/2014		First State Super	Payroll deductions	511.11	
30/04/2014		The Industry Superannuation fund	Payroll deductions	710.79	
30/04/2014		Prime Super	Payroll deductions	698.04	
30/04/2014		WA Super	Payroll deductions	14,129.36	
<b>11am Maxi Account</b>					
17/04/2014	CW170414-1		Tfr Maxi to Muni		220,000.00
					<b>220,000.00</b>
<b>Short Term Cash Investment</b>					
		N/A			0.00
					<b>1,052,434.93</b>
					<b>440,000.00</b>