



## AGENDA

FOR THE ORDINARY MEETING

OF COUNCIL

TO BE HELD ON

THURSDAY 17 SEPTEMBER 2015

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 17 SEPTEMBER 2015 COMMENCING AT 11.00 am.

Silvio Brenzi  
Acting Chief Executive Officer  
Shire of Yalgoo

17 September 2015

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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 17 September 2015, commencing at 11.00 am.

**PLEASE TURN OFF ALL MOBILE PHONES PRIOR TO THE COMMENCEMENT OF THE MEETING**

**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**

**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 Amended**

##### **Minutes of the Ordinary Meeting held on 23 July 2015**

**That the Minutes of the Ordinary Council Meeting held on 23 July 2015 were amended subject to a correction on attendance.**

**Moved:**

**Seconded:**

**Motion put and carried/lost**

### **8.2 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 20 August 2015 be confirmed.**

**Moved:**

**Seconded:**

**Motion put and carried/lost**

### **8.3 SPECIAL COUNCIL MEETINGS**

#### **Background**

Minutes of the following Special Meetings of Council have previously been circulated to all Councillors:

#### **Voting Requirements**

Simple majority

**OFFICER RECOMMENDATION**

**Minutes of the Special Meeting held 11 September 2015**

That the Minutes of the Special Council Meeting held at Yalgoo on Thursday 11 September 2015 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 TECHNICAL SERVICES**

**11.0.1 Technical Services Report**

No report this month

**11.2 DEVELOPMENT, PLANNING AND ENVIRONMENTAL HEALTH**

No report this month

## 11.3 FINANCE

### 11.3.1 Financial Activity Statements and Accounts Paid for the Month of June 2015.

File:	
Author:	Silvio Brenzi
Interest Declared:	No interest to disclose
Date:	12 September 2015
Attachments	P1 Monthly Financial Report ending 30 June 2015 Statements (White)

#### Matter for Consideration

Adoption of the monthly financial statements.

#### 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.

#### Statutory Environment

##### *Local Government Act 1995*

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

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

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

Regulation 34 states:

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

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

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

#### Strategic Implications

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





## 11.4 ADMINISTRATION

### 11.4.1 Caravan Park Statistics

File:	
Author:	Silvio Brenzi
Interest Declared:	No interest to disclose
Date:	16/09/2015
Attachments (yellow)	P1 Caravan Park Stats

#### Matter for Consideration

That Council note the statistics on visitors numbers at the Yalgoo Caravan Park.

#### Background

Council have requested information on tourists that stay at the Yalgoo Caravan Park.

#### 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.

#### Business Implications

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

#### Consultation

Nil

#### Comment

Accurate records are now kept and are attached showing the gathered data for July and August 2015.

## Voting Requirements

Simple Majority

### Officer Recommendation

#### Caravan Park Statistics for the Months of July and August 2015

That Council notes the statistics on visitors numbers using the Yalgoo caravan park facilities for the months of July and August 2015.

<b>Moved:</b>	<b>Seconded:</b>	<b>Motion put and carried/lost</b>
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## 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.

## **15. NEXT MEETING**

The next Ordinary Meeting of Council is due to be held in the Council Chambers in Gibbons Street on Thursday 22 October 2015 commencing at 11.00 am.

## **16. MEETING CLOSURE**



# **Finance Attachments**

**(White pages)**

**Referenced in Agenda by Page Number**

**Shire of Yalgoo**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 30th June 2015**

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 June 2015**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
<b>Operating Revenues</b>							
Governance		\$ 2,000	\$ 2,000	\$ 14,676	\$ 12,676	86.37%	▲
General Purpose Funding		2,312,915	2,312,915	3,484,638	1,171,723	33.63%	▲
Law, Order and Public Safety		37,292	37,292	34,813	(2,479)	(7.12%)	▼
Health		11,300	11,300	472	(10,828)	(2294.07%)	▼
Housing		15,000	15,000	44,805	29,805	66.52%	▲
Community Amenities		18,647	18,647	38,971	20,324	52.15%	▲
Recreation and Culture		9,500	9,500	3,674	(5,826)	(158.57%)	▼
Transport		1,312,400	1,312,400	1,313,661	1,261	0.10%	▼
Economic Services		266,139	266,139	162,433	(103,706)	(63.85%)	▼
Other Property and Services		71,225	71,225	82,737	11,512	13.91%	▲
<b>Total (Ex. Rates)</b>		<b>4,056,418</b>	<b>4,056,418</b>	<b>5,180,880</b>	<b>1,124,462</b>		
<b>Operating Expense</b>							
Governance		(454,978)	(454,978)	(510,056)	(55,078)	(10.80%)	▲
General Purpose Funding		(150,561)	(150,561)	(174,989)	(24,428)	(13.96%)	▲
Law, Order and Public Safety		(172,287)	(172,287)	(134,779)	37,508	27.83%	▼
Education and Welfare		(5,540)	(5,540)	(6,124)	(584)	(9.54%)	▼
Health		(97,219)	(97,219)	(86,971)	10,248	11.78%	▼
Housing		(335,888)	(335,888)	(434,683)	(98,795)	(22.73%)	▲
Community Amenities		(183,101)	(183,101)	(205,691)	(22,590)	(10.98%)	▲
Recreation and Culture		(661,488)	(661,488)	(647,322)	14,166	2.19%	▼
Transport		(3,605,974)	(3,605,974)	(3,442,073)	163,901	4.76%	▼
Economic Services		(590,387)	(590,387)	(607,726)	(17,339)	(2.85%)	▼
Other Property and Services		(18,213)	(18,213)	(17,558)	655	3.73%	▼
<b>Total</b>		<b>(6,275,636)</b>	<b>(6,275,636)</b>	<b>(6,267,972)</b>	<b>7,664</b>		
<b>Funding Balance Adjustment</b>							
Add back Depreciation		1,207,529	1,207,529	1,171,960	(35,569)	(3.04%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	122,921	122,921	167,501	44,580	26.61%	▲
Adjust Provisions and Accruals		0	0	(76,608)	(76,608)	(100.00%)	▼
<b>Net Operating (Ex. Rates)</b>		<b>(888,768)</b>	<b>(888,768)</b>	<b>175,760</b>	<b>1,064,528</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	914,940	914,940	937,179	22,239	2.37%	▲
Proceeds from Disposal of Assets	8	89,980	89,980	132,713	42,733	32.20%	▲
Proceeds from New Debentures		400,000	400,000	400,000	0	0.00%	▲
Transfer from Reserves	7	664,864	664,864	1,058,896	394,032	37.21%	▲
<b>Total</b>		<b>2,069,784</b>	<b>2,069,784</b>	<b>2,528,788</b>	<b>459,004</b>		
<b>Capital Expenses</b>							
Land and Buildings	8	(1,202,399)	(1,202,399)	(268,739)	933,660	347.42%	▼
Plant and Equipment	8	(503,761)	(503,761)	(434,343)	69,418	15.98%	▼
Furniture and Equipment	8	(20,000)	(20,000)	(9,922)	10,078	101.57%	▼
Infrastructure Assets - Roads	8	(1,182,594)	(1,182,594)	(887,493)	295,101	33.25%	▼
Infrastructure Assets - Other	8	(60,066)	(60,066)	(73,521)	(13,455)	(18.30%)	▲
Repayment of Debentures	10	(53,764)	(53,764)	(54,762)	(998)	(1.82%)	▼
Movement of Loan Funds		0	0	(58,983)			▼
Transfer to Reserves	7	(46,575)	(46,575)	(602,317)	(555,742)	(92.27%)	▲
<b>Total</b>		<b>(3,069,159)</b>	<b>(3,069,159)</b>	<b>(2,390,080)</b>	<b>738,062</b>		
<b>Net Capital</b>		<b>(999,375)</b>	<b>(999,375)</b>	<b>138,708</b>	<b>1,197,066</b>		
<b>Total Net Operating + Capital</b>		<b>(1,888,143)</b>	<b>(1,888,143)</b>	<b>314,469</b>	<b>2,261,595</b>		
Opening Funding Surplus(Deficit)		89,577	89,577	89,577	0	0.00%	▲
Rate Revenue	9	1,730,829	1,730,829	1,725,762	(5,067)	(0.29%)	▼
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(67,737)</b>	<b>(67,737)</b>	<b>2,129,808</b>	<b>2,256,528</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 June 2015**

**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 June 2015**

**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 June 2015**

**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 June 2015**

**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 June 2015**

**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 June 2015**

**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**

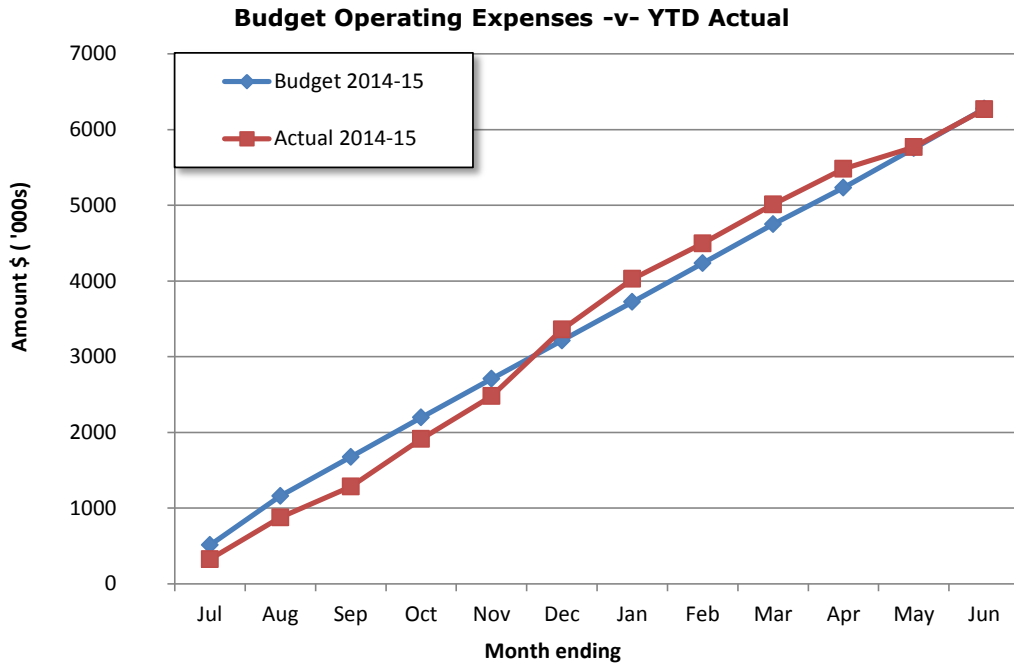
Regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.

**OTHER PROPERTY & SERVICES**

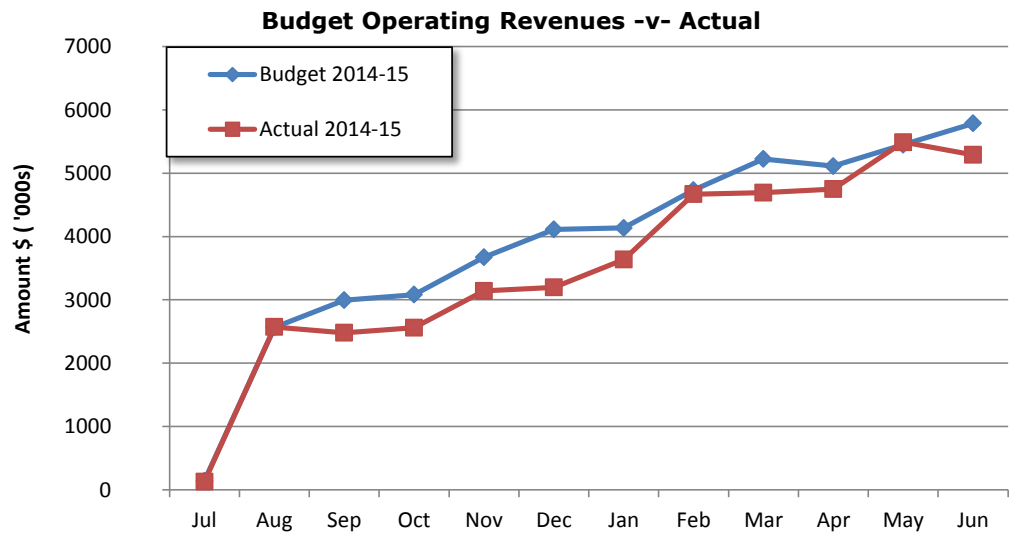
Private works operations, plant repairs and operation costs.

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

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



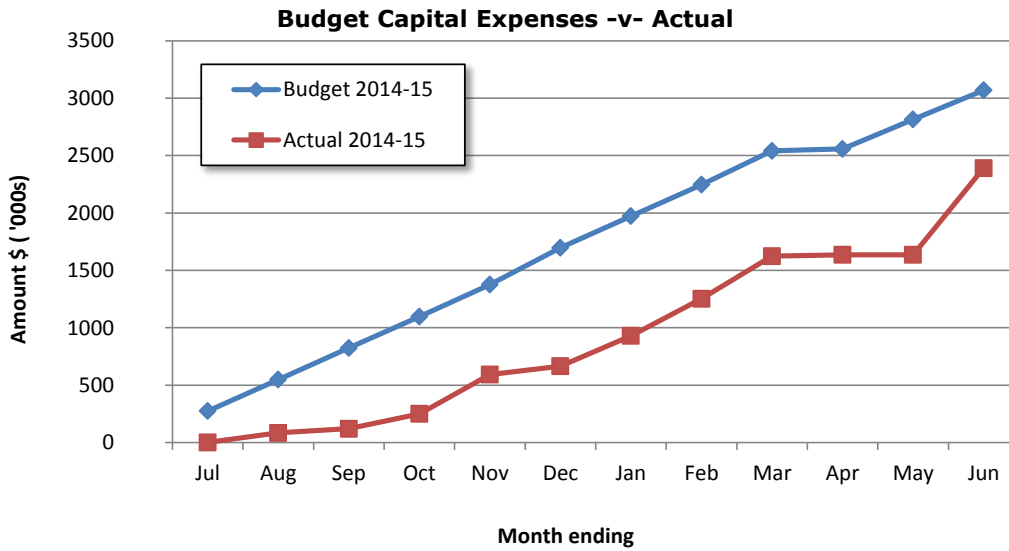
**Comments/Notes - Operating Expenses**



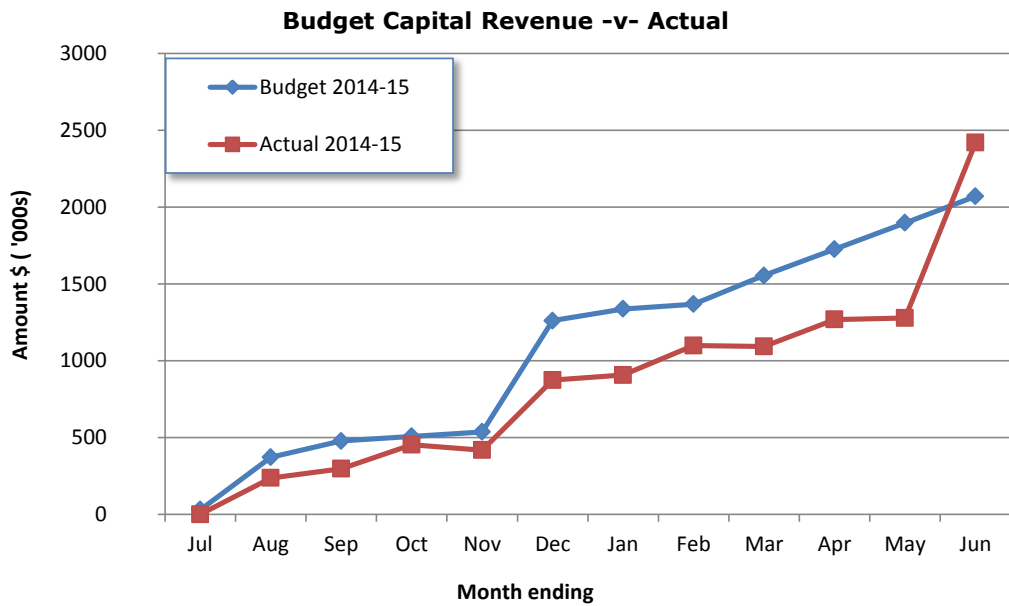
**Comments/Notes - Operating Revenues**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

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



**Comments/Notes - Capital Expenses**



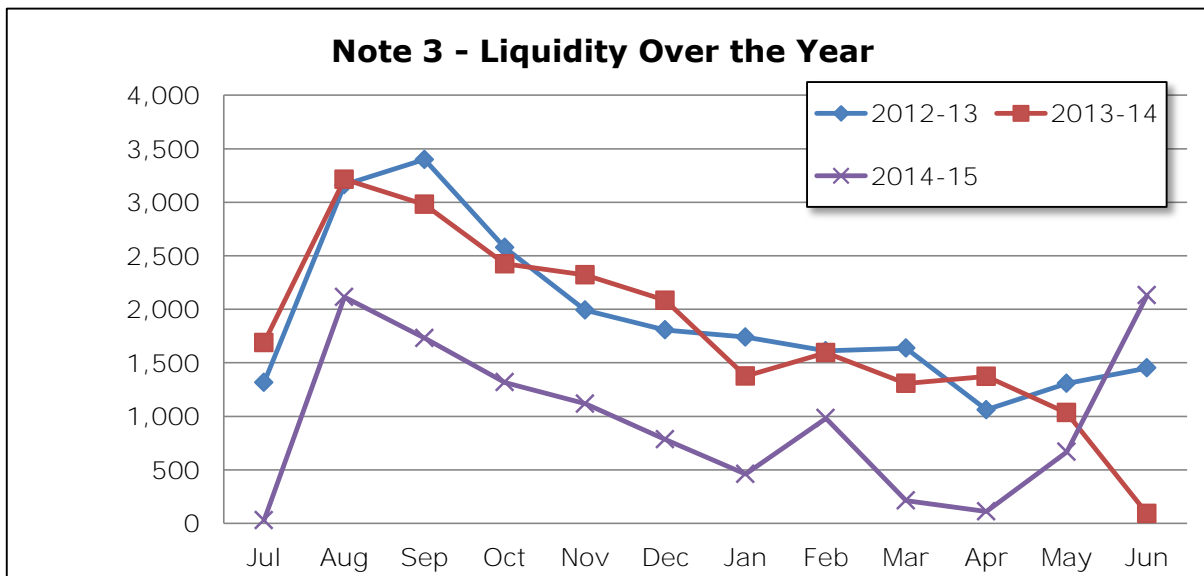
**Comments/Notes - Capital Revenues**



**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**Note 3: NET CURRENT FUNDING POSTION**

		Positive=Surplus (Negative=Deficit)		
		2014-15		
	Note	YTD 30th June 2015	30th June 2014	30th June 2014
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	2,080,157	474,311	474,311
Cash - Unspent loan funds not In Reserve	4	58,983	0	0
Cash Reserves	4	1,577,756	2,034,335	2,034,335
Receivables - Rates and Rubbish	6	233,937	144,303	144,303
Receivables -Other	6	584,025	105,582	105,582
Provision for Doubtful Debts		(89,877)	(89,877)	(89,877)
Inventories		1,225	2,019	2,019
		4,446,206	2,670,673	2,670,673
<b>Less: Current Liabilities</b>				
Payables		(679,659)	(546,761)	(546,761)
Provisions		(122,351)	(194,541)	(194,541)
		(802,010)	(741,302)	(741,302)
Less: Restricted Cash	7	(1,636,739)	(2,034,335)	(2,034,335)
Add: Provisions already funded		98,627	147,236	147,236
Add: Accrued Wages Already Funded		23,724	47,305	47,305
<b>Net Current Funding Position</b>		<b>2,129,808</b>	<b>89,577</b>	<b>89,577</b>



**Comments - Net Current Funding Position**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Municipal \$	Reserves \$	Loans \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>								
Municipal Account	Variable	1,493,790		58,983	19,492	1,572,265	NAB	Cheque Acc.
Cash Maximiser	Variable	546,244				546,244	NAB	Cheque Acc.
Cash Maximiser	Variable	40,123				40,123	NAB	Cheque Acc.
<b>(b) Term Deposits</b>								
Term Deposit - 1 day	3.58%		591,328			591,328	NAB	1/07/2015
Term Deposit - 1 day	2.90%		811,407			811,407	NAB	1/07/2015
Term Deposit - 78 days	2.90%		150,000			150,000	NAB	11/09/2015
Cash Maximiser	Variable		25,021			25,021	NAB	Cheque Acc.
<b>(c) Other Investments</b>								
<b>Total</b>		2,080,157	1,577,756	58,983	19,492	3,736,388		

**Comments/Notes - Investments**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**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>						<b>0</b>
C155029	Auger	C2014-1207	Capital Expenses			(10,000)	(10,000)
E144015	Repairs and Maintenance	C2014-1207	Operating Expenses		10,000		0
I031025	UV - Mining Lease	C2014-0905	Operating Revenue			(119,136)	(119,136)
I031030	UV - Prospecting	C2015-0404	Operating Revenue			(7,248)	(126,384)
I031045	GRV - Min (Vacant)	C2015-0404	Operating Revenue		348		(126,036)
I031085	UV - Interim (Mining)	C2015-0404	Operating Revenue			(19,545)	(145,581)
I031086	UV - Interim (Exploration)	C2015-0404	Operating Revenue		19,090		(126,491)
I031105	Rates Written Off	C2015-0404	Operating Revenue			(44,207)	(170,698)
I031120	Non Payment Penalty	C2015-0404	Operating Revenue			(2,267)	(172,965)
I031130	Account enquiries	C2015-0404	Operating Revenue			(1,000)	(173,965)
I031140	Cost of Options	C2015-0404	Operating Revenue			(1,000)	(174,965)
I032010	Grants Commission	C2015-0404	Operating Revenue		10,451		(164,514)
I032020	Local Roads Grant	C2015-0404	Operating Revenue		4,072		(160,442)
I032030	Interest on Invest - Muni	C2015-0404	Operating Revenue			(25,000)	(185,442)
I032040	Interest on Invest - Reserves	C2015-0404	Operating Revenue			(8,604)	(194,046)
I032045	Interest on Invest - Other	C2015-0404	Operating Revenue			(100)	(194,146)
I052130	Dog Registrations	C2015-0404	Operating Revenue		192		(193,954)
I077010	Reimbursements WACHS	C2015-0404	Operating Revenue			(6,500)	(200,454)
I091005	Staff Housing Rental	C2015-0404	Operating Revenue			(3,000)	(203,454)
I103005	town Planning Fees	C2015-0404	Operating Revenue			(1,000)	(204,454)
I103015	CDC Fee	C2015-0404	Operating Revenue			(100)	(204,554)
I107010	Community Bus Hire	C2015-0404	Operating Revenue			(300)	(204,854)
I107301	Sale of Land	C2015-0404	Operating Revenue		5,227		(199,627)
I111005	Hall Hire	C2015-0404	Operating Revenue			(500)	(200,127)
I113011	Old Railway Station Hire	C2015-0404	Operating Revenue		1,000		(199,127)
I117005	Sale History Books	C2015-0404	Operating Revenue		200		(198,927)
I117010	Chapel and Museum Fees	C2015-0404	Operating Revenue		100		(198,827)
I121005	RRGP Grants 1	C2015-0404	Operating Revenue		56,107		(142,720)
I121020	R2R Grants	C2015-0404	Operating Revenue			(45,000)	(187,720)
I121026	Flood Damage Recoups	C2015-0404	Operating Revenue		110,000		(77,720)
I121039	Road agreements Income	C2015-0404	Operating Revenue			(620,000)	(697,720)
I121045	Contrib to Road Maint	C2015-0404	Operating Revenue		126,000		(571,720)
I121055	Depot Sale Cement - Other	C2015-0404	Operating Revenue		5,000		(566,720)
I121060	Profit on Sale	C2015-0404	Operating Revenue			(200)	(566,920)
I132004	Emu Cup Funding	C2015-0404	Operating Revenue		2,474		(564,446)
I132005	Caravan Park Revenue	C2015-0404	Operating Revenue		60,000		(504,446)
I132036	Tourist Sales	C2015-0404	Operating Revenue			(200)	(504,646)
I133005	Building Permits	C2015-0404	Operating Revenue			(5,000)	(509,646)
I133010	BCITF & BSL Fee To Shire	C2015-0404	Operating Revenue			(100)	(509,746)
I136040	Fuel Station Lease Income	C2015-0404	Operating Revenue				(509,681)
I141005	Private Works Overheads	C2015-0404	Operating Revenue		65		(514,681)
I144030	P & E Hire	C2015-0404	Operating Revenue			(750)	(515,431)
I145015	Advertising Rebate	C2015-0404	Operating Revenue			(472)	(515,903)
I145020	Admin Charges	C2015-0404	Operating Revenue			(63)	(515,966)
I145025	Photocopies & Facs	C2015-0404	Operating Revenue			(90)	(516,056)
I145046	Commission Transport	C2015-0404	Operating Revenue		500		(515,556)
I145060	RAV Admin CA07 App	C2015-0404	Operating Revenue			(1,000)	(516,556)
I145061	RAV Admin - Eng & Legal	C2015-0404	Operating Revenue			(14,824)	(531,380)
I145062	RAV Admin Admin Charges	C2015-0404	Operating Revenue			(1,000)	(532,380)
I148003	Other Income	C2015-0404	Operating Revenue			(100)	(532,480)
E031010	Valuation Expenses	C2015-0404	Operating Expenses		700		(531,780)
E031020	Debt Collection Costs	C2015-0404	Operating Expenses		1,000		(530,780)
E031030	Other Expenses	C2015-0404	Operating Expenses		500		(530,280)
E031020	Admin Alloc - rates	C2015-0404	Operating Expenses			(88,651)	(618,931)
E032200	Admin Alloc - GFP	C2015-0404	Operating Expenses		1,555		(617,376)
E041005	Members Subscriptions	C2015-0404	Operating Expenses			(3,376)	(620,752)
E041010	President's Allowance - Other	C2015-0404	Operating Expenses			(745)	(621,497)
E041015	Members Meeting Fees	C2015-0404	Operating Expenses			(5,122)	(626,619)
E041020	Members Travelling	C2015-0404	Operating Expenses			(40,500)	(667,119)
E041022	Member Communication Allowance	C2015-0404	Operating Expenses		3,000		(664,119)
E041030	Conference Expenses	C2015-0404	Operating Expenses			(6,378)	(670,497)
E041035	Training Expenses	C2015-0404	Operating Expenses		3,000		(667,497)
E041040	Refreshments & Receptions	C2015-0404	Operating Expenses			(3,000)	(670,497)
E041055	Council Chambers Maintenance	C2015-0404	Operating Expenses		1,000		(669,497)
E041060	Members Insurance	C2015-0404	Operating Expenses		2,335		(667,162)
E041070	Murchison Zone WALGA Exps	C2015-0404	Operating Expenses		585		(666,577)
E041075	Members Expenses Other	C2015-0404	Operating Expenses			(4,000)	(670,577)
E041092	Planning - business Cases	C2015-0404	Operating Expenses		6,000		(664,577)
E041200	Admin Allocation - Members	C2015-0404	Operating Expenses		6,221		(658,356)
E051200	Admin Allocation - Fire Control	C2015-0404	Operating Expenses		622		(657,734)
E052005	Animal Control Expenses	C2015-0404	Operating Expenses		500		(657,234)
E052015	Animal Ranger Expenses	C2015-0404	Operating Expenses		2,000		(655,234)
E052020	Animal Sterilisation Program	C2015-0404	Operating Expenses			(3,500)	(658,734)
E052200	Admin Alloc - Animal Control	C2015-0404	Operating Expenses		622		(658,112)
E053200	Admin Alloc - Other Law	C2015-0404	Operating Expenses		311		(657,801)
E061010	Education Initiative	C2015-0404	Operating Expenses		3,500		(654,301)
E061200	Admin Alloc - Other Educat	C2015-0404	Operating Expenses		156		(654,145)
E074200	Admin alloc - Other ealth	C2015-0404	Operating Expenses		311		(653,834)
E075200	Admin Alloc - Prev Svs	C2015-0404	Operating Expenses		155		(653,679)

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**Note5: BUDGET AMENDMENTS (Continued.)**

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
E075298	Depn - Prev Svs	C2015-0404	Operating Expenses			(16,000)	(669,679)
E077005	Health Centre Maintenance	C2015-0404	Operating Expenses		6,253		(663,426)
E077010	Analytical Expenses	C2015-0404	Operating Expenses			(100)	(663,526)
E077015	Ambulance Service	C2015-0404	Operating Expenses		966		(662,560)
E077100	Other Health Admin Alloc	C2015-0404	Operating Expenses		622		(661,938)
E091006	Housing Expenses - Insurance	C2015-0404	Operating Expenses			(229)	(662,167)
E091007	Housing Expenses - Utilities	C2015-0404	Operating Expenses		18,240		(643,927)
E091008	Housing Expenses - R & M	C2015-0404	Operating Expenses			(24,560)	(668,487)
E091008	Housing Expenses - Other	C2015-0404	Operating Expenses		10,675		(657,812)
E091015	Interest Loan 56	C2015-0404	Operating Expenses		100		(657,712)
E091020	Interest Loan 53	C2015-0404	Operating Expenses		91		(657,621)
E091025	Interest Loan 55	C2015-0404	Operating Expenses		84		(657,537)
E091100	Admin Alloc	C2015-0404	Operating Expenses		933		(656,604)
E092105	18c Shamrock Street expense	C2015-0404	Operating Expenses		2,000		(654,604)
E092110	18d Shamrock Street expense	C2015-0404	Operating Expenses		9,430		(645,174)
E092200	Admin Alloc Other Housing	C2015-0404	Operating Expenses		311		(644,863)
E101500	Houshold Refuse Collection	C2015-0404	Operating Expenses			(9,700)	(654,563)
E101010	Refuse Maint Yalgoo	C2015-0404	Operating Expenses		12,096		(642,467)
E101015	Refuse Maint Paynes Find	C2015-0404	Operating Expenses		9,500		(632,967)
E101020	Comm Refuse Collection	C2015-0404	Operating Expenses			(2,600)	(635,567)
E101025	Replacement Bins	C2015-0404	Operating Expenses			(2,000)	(637,567)
E101200	Admin Alloc Sanitation	C2015-0404	Operating Expenses		311		(637,256)
E102500	Removal Abandoned Vehicles	C2015-0404	Operating Expenses		500		(636,756)
E106500	TP Scheme Express	C2015-0404	Operating Expenses			(2,000)	(638,756)
E106011	Yalgoo Revitalisation Planning	C2015-0404	Operating Expenses			(11,351)	(650,107)
E106200	Admin Alloc - Town Planning	C2015-0404	Operating Expenses		311		(649,796)
E107010	Public Convenience	C2015-0404	Operating Expenses		17,605		(632,191)
E107015	Community Bus Expenses	C2015-0404	Operating Expenses			(4,400)	(636,591)
E107021	Vacant Land Maintenance	C2015-0404	Operating Expenses		3,000		(633,591)
E107025	Interest Loan 54	C2015-0404	Operating Expenses			(27)	(633,618)
E107200	Admin Alloc Other Comm	C2015-0404	Operating Expenses		622		(632,996)
E111005	Yalgoo Hall Expenses	C2015-0404	Operating Expenses		8,781		(624,215)
E111200	Admin Alloc Public Halls	C2015-0404	Operating Expenses		1,555		(622,660)
E113004	Shamrock St Park	C2015-0404	Operating Expenses		4,653		(618,007)
E113010	Old Railway Station Grounds	C2015-0404	Operating Expenses		13,060		(604,947)
E113015	Old Railway Station building	C2015-0404	Operating Expenses		9,343		(595,604)
E113020	Paynes Find Complex Expenses	C2015-0404	Operating Expenses			(1,409)	(597,013)
E113025	Tennis Courts	C2015-0404	Operating Expenses		10,500		(586,513)
E113027	Yalgoo Hub - Covered Sports	C2015-0404	Operating Expenses		15,456		(571,057)
E113030	Yalgoo golf Course	C2015-0404	Operating Expenses			(1,660)	(572,717)
E113060	Minor Equipment	C2015-0404	Operating Expenses		3,000		(569,717)
E113090	Water Park Maintenance	C2015-0404	Operating Expenses		12,945		(556,772)
E113200	Admin Alloc - Other Rec	C2015-0404	Operating Expenses		1,555		(555,217)
E114005	Rebroadcasting Licences	C2015-0404	Operating Expenses		27		(555,190)
E114600	Rebroadcasting Mats/Contr	C2015-0404	Operating Expenses		1,500		(553,690)
E114010	Rebroadcasting Equip Maint	C2015-0404	Operating Expenses			(80)	(553,770)
E114200	Admin Alloc - TV	C2015-0404	Operating Expenses		155		(553,615)
E115015	Library Other Expenses	C2015-0404	Operating Expenses		500		(553,115)
E115200	Admin Alloc - Libraries	C2015-0404	Operating Expenses		1,555		(551,560)
E116105	Municipal heritage inventory	C2015-0404	Operating Expenses			(400)	(551,960)
E116110	Celebration	C2015-0404	Operating Expenses			(1,100)	(553,060)
E116200	Admin Alloc - Other Cult	C2015-0404	Operating Expenses		311		(552,749)
E117005	Museum/Gaol Expenses	C2015-0404	Operating Expenses		6,169		(546,580)
E117110	Old Anglican Church	C2015-0404	Operating Expenses		2,281		(544,299)
E117200	Admin Alloc - Old Heritage	C2015-0404	Operating Expenses		467		(543,832)
E122005	Town St Maint	C2015-0404	Operating Expenses		13,000		(530,832)
E122010	Footpaths/Crossover Mtce	C2015-0404	Operating Expenses			(13,000)	(543,832)
E122013	Street Trees & Watering	C2015-0404	Operating Expenses			(26,000)	(569,832)
E122014	Loss on disposal of Assets	C2015-0404	Operating Expenses		64,262		(505,570)
E025.10	Signs Rep/Replace	C2015-0404	Operating Expenses		27,000		(478,570)
E025.13	Veg/Weed Control	C2015-0404	Operating Expenses		60,000		(418,570)
E122030	Road Inspect after rain	C2015-0404	Operating Expenses			(11,500)	(430,070)
E122050	Engineering	C2015-0404	Operating Expenses		50,000		(380,070)
E122055	Rural Road Maint	C2015-0404	Operating Expenses			(150,000)	(530,070)
E122056	Roman Expenses	C2015-0404	Operating Expenses		10,000		(520,070)
E122057	Road Agreement Maintenance	C2015-0404	Operating Expenses		287,000		(233,070)
E122061	Road Agreement Admin	C2015-0404	Operating Expenses		5,500		(227,570)
E122062	RAV Admin - Eng & Legal	C2015-0404	Operating Expenses		10,500		(217,070)
E122095	PWOH Under Utilisation	C2015-0404	Operating Expenses			(84,000)	(301,070)
E122200	Admin Alloc Roads	C2015-0404	Operating Expenses		1,555		(299,515)
E122300	Flood Damage Other	C2015-0404	Operating Expenses			(250,000)	(549,515)
E126010	Payne Find Airstrip	C2015-0404	Operating Expenses		12,358		(537,157)
E126015	Emergency Airstrips	C2015-0404	Operating Expenses		5,000		(532,157)
E126200	Admin Alloc Aerodromes	C2015-0404	Operating Expenses		311		(531,846)
E131010	Vermin Control	C2015-0404	Operating Expenses		9,000		(522,846)
E131200	Admin Alloc	C2015-0404	Operating Expenses		622		(522,224)
E132003	Cvan Park CVP House Exp	C2015-0404	Operating Expenses		18,262		(503,962)
E132005	Caravan Park Expenditure	C2015-0404	Operating Expenses			(17,123)	(521,085)
E132007	Tourism Promotion	C2015-0404	Operating Expenses			(40,314)	(561,399)
E132008	Tourism Signage	C2015-0404	Operating Expenses		3,000		(558,399)
E132009	Town Entry Statements	C2015-0404	Operating Expenses		1,025		(557,374)
E132010	Website Development Expenses	C2015-0404	Operating Expenses		1,000		(556,374)
E132017	Tourism Dev Manager	C2015-0404	Operating Expenses		11,545		(544,829)
E132025	Centrecare Support	C2015-0404	Operating Expenses			(2,600)	(547,429)
E132026	emu Cup event	C2015-0404	Operating Expenses			(16,144)	(563,573)
E132027	Yalgoo Racetrack Expenses	C2015-0404	Operating Expenses		6,276		(557,297)
E132028	Yalgoo Gymkhana Expenses	C2015-0404	Operating Expenses		1,000		(556,297)
E132029	Jokers Tunnel Express	C2015-0404	Operating Expenses		400		(555,897)

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**Note5: BUDGET AMENDMENTS (Continued.)**

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
E132030	Yalgoo Lookout Expenses	C2015-0404	Operating Expenses		1,631		(554,266)
E132030	Banners in the Terrace	C2015-0404	Operating Expenses		1,432		(552,834)
E132116	HCP Salaries and Wages	C2015-0404	Operating Expenses		30,922		(521,912)
E132117	HCP Staff training Expenses	C2015-0404	Operating Expenses		2,171		(519,741)
E132118	HCP Project Activity Expenses	C2015-0404	Operating Expenses			(2,500)	(522,241)
E132119	HCP Vehicle Y800	C2015-0404	Operating Expenses			(4,378)	(526,619)
E132121	HCP Office Materials & Contract	C2015-0404	Operating Expenses		1,500		(525,119)
E132200	Admin Allocated - Tourism	C2015-0404	Operating Expenses		1,555		(523,564)
E133010	EHO Consulting Costs	C2015-0404	Operating Expenses		9,000		(514,564)
E136015	Licences/Permits	C2015-0404	Operating Expenses			(538)	(515,102)
E136030	Other Expenses	C2015-0404	Operating Expenses		1,229		(513,873)
E136200	Admin Allocated Fuel Station	C2015-0404	Operating Expenses		311		(513,562)
E138200	Admin Alloc - Other Eco Dev	C2015-0404	Operating Expenses		311		(513,251)
E141005	Private Works Expenses	C2015-0404	Operating Expenses		5,000		(508,251)
E141200	Admin Alloc - Private Works	C2015-0404	Operating Expenses		311		(507,940)
E143005	PWOH Wages Cost	C2015-0404	Operating Expenses		1,323		(506,617)
E143010	Sick Leave	C2015-0404	Operating Expenses			(21,600)	(528,217)
E143015	Annual Leave	C2015-0404	Operating Expenses		25,600		(502,617)
E143025	Long Service Leave	C2015-0404	Operating Expenses			(35,000)	(537,617)
E143030	Accrued Leave Expenses	C2015-0404	Operating Expenses			(1,000)	(538,617)
E143035	Superannuation	C2015-0404	Operating Expenses		53,068		(485,549)
E143040	Wages Allowances	C2015-0404	Operating Expenses		8,000		(477,549)
E143050	Staff Training	C2015-0404	Operating Expenses		21,316		(456,233)
E143055	Protective Clothing	C2015-0404	Operating Expenses		2,000		(454,233)
E143060	Travel & Accommodation	C2015-0404	Operating Expenses		2,000		(452,233)
E143064	Depot Mtce (Works) Expenses	C2015-0404	Operating Expenses			(61,992)	(514,225)
E143065	Depot Mtce (P&G) Expenses	C2015-0404	Operating Expenses			(5,445)	(519,670)
E143075	PWO Vehicle Expenses	C2015-0404	Operating Expenses		21,791		(497,879)
E143078	OH & S	C2015-0404	Operating Expenses		6,000		(491,879)
E143085	Tools Replaced	C2015-0404	Operating Expenses		2,500		(489,379)
E143100	Insurance on Works	C2015-0404	Operating Expenses		1,880		(487,499)
E143102	Recruitment expenses/relocation	C2015-0404	Operating Expenses		5,000		(482,499)
E143103	Fitness for Work	C2015-0404	Operating Expenses		2,500		(479,999)
E143110	Works Workers Compen.Insurance	C2015-0404	Operating Expenses		539		(479,460)
E143200	Admin Allocated	C2015-0404	Operating Expenses		3,110		(476,350)
E143299	Less PWOH allocated - Projects	C2015-0404	Operating Expenses			(31,591)	(507,941)
E144299	Fuel & Oil	C2015-0404	Operating Expenses		60,000		(447,941)
E144010	Tyres & Tubes	C2015-0404	Operating Expenses		20,000		(427,941)
E144015	Parts & Repairs	C2015-0404	Operating Expenses			(22,300)	(450,241)
E144025	Insurance on Works	C2015-0404	Operating Expenses		7,925		(442,316)
E144052	Workshop consumables	C2015-0404	Operating Expenses		7,000		(435,316)
E144054	Loss on disposals	C2015-0404	Operating Expenses			(3,683)	(438,999)
E144200	Admin Alloc - POC	C2015-0404	Operating Expenses		1,556		(437,443)
E144299	Less POC Alloc - Projects	C2015-0404	Operating Expenses			(72,626)	(510,069)
E145005	Salaries & Wages	C2015-0404	Operating Expenses		101,986		(408,083)
E145007	Wages & Allowance	C2015-0404	Operating Expenses			(10,000)	(418,083)
E145010	Superannuation	C2015-0404	Operating Expenses			(5,054)	(423,137)
E145030	Expenses Other	C2015-0404	Operating Expenses		10,000		(413,137)
E145040	Postage & Freight	C2015-0404	Operating Expenses			(800)	(413,937)
E145050	Subscriptions	C2015-0404	Operating Expenses			(161)	(414,098)
E145060	Office Equip Mtce	C2015-0404	Operating Expenses			(6,200)	(420,298)
E145070	Conference Expenses	C2015-0404	Operating Expenses			(2,500)	(422,798)
E145075	Vehicle Expenses	C2015-0404	Operating Expenses			(817)	(423,615)
E145076	Admin FRE (FBT)	C2015-0404	Operating Expenses		6,544		(417,071)
E145080	Audit Fees	C2015-0404	Operating Expenses			(14,527)	(431,598)
E145095	Admin Build Mtce	C2015-0404	Operating Expenses			(29,000)	(460,598)
E145105	Electricity	C2015-0404	Operating Expenses		5,000		(455,598)
E145110	Telephone-Internet	C2015-0404	Operating Expenses			(10,000)	(465,598)
E145115	Insurance	C2015-0404	Operating Expenses			(10,523)	(476,121)
E145130	Expenses Other	C2015-0404	Operating Expenses			(2,000)	(478,121)
E145145	Water	C2015-0404	Operating Expenses		1,000		(477,121)
E145146	Admin Vehicle	C2015-0404	Operating Expenses			(1,848)	(478,969)
E145300	Less Admin Alloc - Programs	C2015-0404	Operating Expenses			(31,102)	(510,071)
A01112	Long Service Leave Reserve	C2015-0404	Capital Revenue		56,000		(454,071)
A01116	Sports Complex	C2015-0404	Capital Revenue		100,000		(354,071)
Various	Depn written back	C2015-0404	Capital Revenue		16,000		(338,071)
Various	WDV on assets sold written back	C2015-0404	Capital Revenue		5,478	(336,577)	(669,170)
	Surplus BFWD	C2015-0404	Opening Surplus(Deficit)			(91,894)	(761,064)
L01221	Loan Repayment	C2015-0404	Capital Expenses			(264)	(761,328)
A01112	Tfr to Leave Reserve	C2015-0404	Capital Expenses		430		(760,898)
A01114	Tfr to Plant Reserve	C2015-0404	Capital Expenses		174,411		(586,487)
A01115	Tfr to Building Reserve	C2015-0404	Capital Expenses		2,486		(584,001)
A01113	Tfr to Yalgoo Ninghan Road Reserve	C2015-0404	Capital Expenses		734		(583,267)
A01116	Tfr to Sports Complex Reserve	C2015-0404	Capital Expenses		473		(582,794)
A01117	Tfr to Comm Amen Mtce Reserve	C2015-0404	Capital Expenses		1,027		(581,767)
A01118	Tfr To HCP Reserve	C2015-0404	Capital Expenses		536		(581,231)
A011110	Tfr to Housing Mtce	C2015-0404	Capital Expenses		466		(580,765)
A01119	Tfr to Yalgoo Morawa Rd Reserve	C2015-0404	Capital Expenses		574		(580,191)
A011111	Tfr to General Road Reserve	C2015-0404	Capital Expenses		489		(579,702)
A011113	Tfr to Office Equipment Reserve	C2015-0404	Capital Expenses		14		(579,688)
None	Tfr to Road Agreement YA-NI Road Reserve	C2015-0404	Capital Expenses		186,000		(393,688)
A011114	Tfr to Natural Disaster Triggerpoint Reserve	C2015-0404	Capital Expenses		48		(393,640)
A011115	Tfr to Emergency Road Repairs Reserve	C2015-0404	Capital Expenses		32		(393,608)
	Land & Buildings Additions	C2015-0404					(393,608)
C155001	House 75 Weekes Street - MWIP	C2015-0404	Capital Expenses			(210,000)	(603,608)
C155000	House 74 Weekes Street	C2015-0404	Capital Expenses			(150,000)	(753,608)
None	Two Additional Residence	C2015-0404	Capital Expenses		190,000		(563,608)

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**Note5: BUDGET AMENDMENTS (Continued.)**

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
None	Ablution Block - Depot	C2015-0404	Capital Expenses		15,000		(548,608)
C155028	Caravan Park Development	C2015-0404	Capital Expenses			(32,399)	(581,007)
	<i>Plant &amp; Equipment Additions</i>	C2015-0404					(581,007)
None	Mid-Mount 1.2 Deck /mower	C2015-0404	Capital Expenses		842		(580,165)
None	Auger	C2015-0404	Capital Expenses			(6,667)	(586,832)
C155017	Yalgoo Hub -Waterpark Pumping System	C2015-0404	Capital Expenses		10,000		(576,832)
None	Caterpillar 140h- YA420	C2015-0404	Capital Expenses		360,000		(216,832)
None	Roller Multi-Tyred 17 Tonne	C2015-0404	Capital Expenses		185,000		(31,832)
C155020	Prime Mover	C2015-0404	Capital Expenses			(14,373)	(46,205)
C155022	Car Trailer - Tandem	C2015-0404	Capital Expenses		2,205		(44,000)
C155024	EMWI Vehicle-YA840	C2015-0404	Capital Expenses		42,264		(1,736)
C155025	Works Ute - YA840	C2015-0404	Capital Expenses		49,469		47,733
None	Synergy Accounting Package	C2015-0404	Capital Expenses			(40,000)	7,733
	<i>Infrastructure -Roads Additions</i>	C2015-0404					7,733
C155006	YA-MO Road SLO-13 4m Seal	C2015-0404	Capital Expenses			(157,025)	(149,292)
C155007	YA-NI Road SLK 18-25 Reform and Sheet	C2015-0404	Capital Expenses			(78,379)	(227,671)
C155008	Y-MO Road SLK	C2015-0404	Capital Expenses		45,000		(182,671)
	<i>Infrastructure - Other Additions</i>	C2015-0404					(182,671)
C155011	Yalgoo Hub - Tennis Court Resurface	C2015-0404	Capital Expenses			(19,066)	(201,737)
None	Paynes Find Airstrip Fence	C2015-0404	Capital Expenses		50,000		(151,737)
None	Paynes Find Beautification	C2015-0404	Capital Expenses		84,000		(67,737)
							(67,737)
<b>Amended Budget Closing Funding Surplus / (Deficit)</b>				<b>0</b>	<b>3,242,967</b>	<b>(3,310,704)</b>	<b>(67,737)</b>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

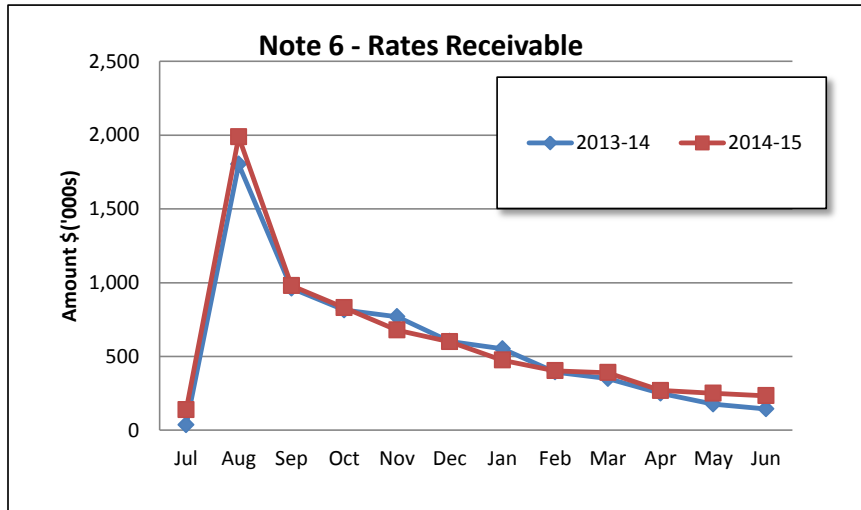
**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

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

**Net Rates Collectable**  
 % Collected

	YTD 30th June 2015	YTD 30th June 2014
	\$	\$
Opening Arrears Previous Years	144,303	44,845
Levied this year	1,737,240	2,007,015
<u>Less</u> Collections to date	(1,647,606)	(1,907,557)
Equals Current Outstanding	<b>233,937</b>	<b>144,303</b>
<b>Net Rates Collectable</b>	<b>233,937</b>	<b>144,303</b>
% Collected	87.57%	92.97%



Comments/Notes - Rates Receivable

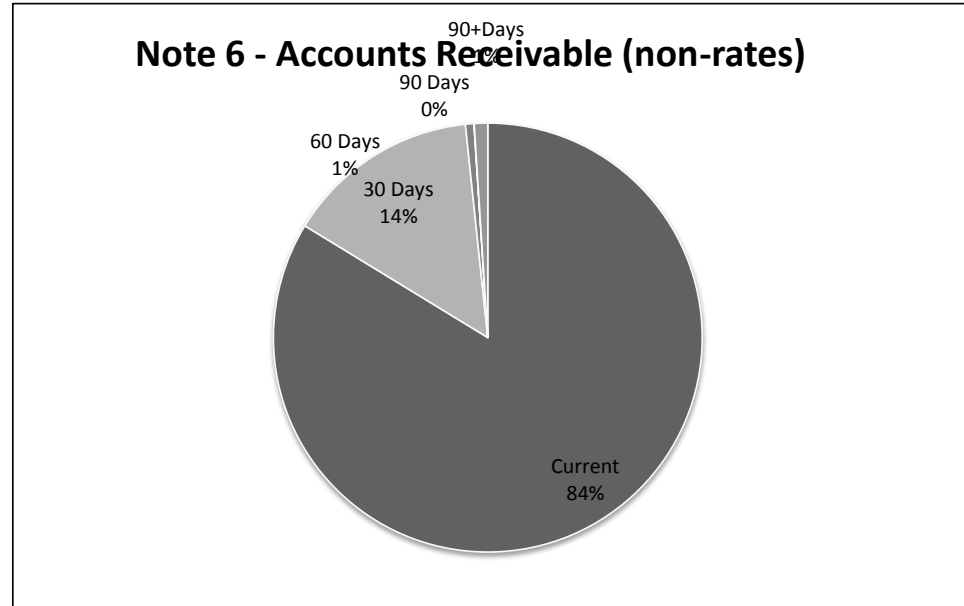
**Receivables - General**

Receivables - General

**Total Receivables General Outstanding**

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	488,980	85,289	3,720	133	5,903
<b>Total Receivables General Outstanding</b>					<b>584,025</b>

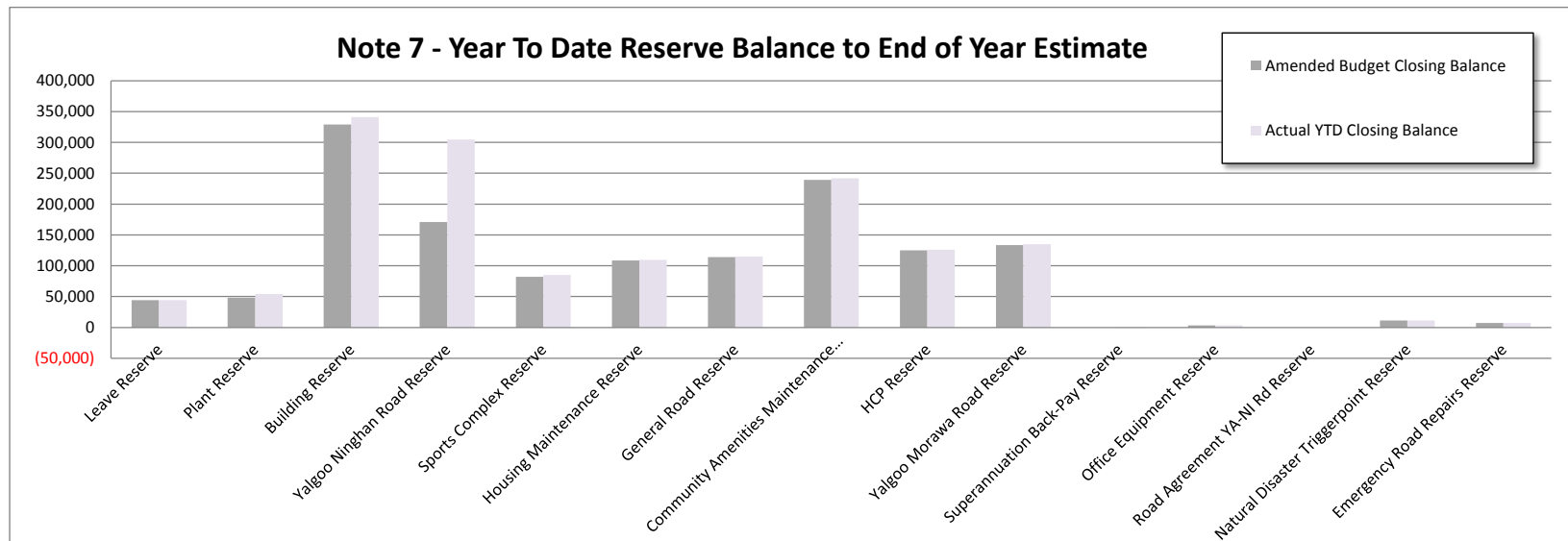


Comments/Notes - Receivables General

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**Note 7: Cash Backed Reserve**

2014-15	Opening Balance	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
Leave Reserve	\$ 97,549	\$ 2,496	\$ 2,756	\$ 0	\$ 0	\$ (56,000)	\$ (56,000)		\$ 44,045	\$ 44,305
Plant Reserve	293,873	4,096	10,265	0	0	(250,000)	(250,000)		47,969	54,138
Building Reserve	564,501	14,449	19,715	0	400,000	(250,000)	(643,199)		328,950	341,017
Yalgoo Ninghan Road Reserve	166,699	4,267	5,822	0	131,916	0	0		170,966	304,437
Sports Complex Reserve	107,401	2,749	3,752	0	0	(28,000)	(26,010)		82,150	85,143
Housing Maintenance Reserve	105,859	2,710	3,697	0	0	0	0		108,569	109,556
General Road Reserve	110,984	2,841	3,877	0	0	0	0		113,825	114,861
Community Amenities Maintenance Reserve	233,271	5,971	8,148	0	0	0	0		239,242	241,419
HCP Reserve	121,760	3,117	4,252	0	0	0	0		124,877	126,012
Yalgoo Morawa Road Reserve	130,262	3,334	4,551	0	0	0	0		133,596	134,813
Superannuation Back-Pay Reserve	80,864	0	2,823	0	0	(80,864)	(83,687)		0	(0)
Office Equipment Reserve	3,112	79	108	0	0	0	0		3,191	3,220
Road Agreement YA-NI Rd Reserve	0	0	0	0	0	0	0		0	0
Natural Disaster Triggerpoint Reserve	11,000	282	384	0	0	0	0		11,282	11,384
Emergency Road Repairs Reserve	7,200	184	251	0	0	0	0		7,384	7,451
	<b>2,034,335</b>	<b>46,575</b>	<b>70,401</b>	<b>0</b>	<b>531,916</b>	<b>(664,864)</b>	<b>(1,058,896)</b>		<b>1,416,046</b>	<b>1,577,756</b>





**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget YTD 30th June 2015		
Cost/FV	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance
\$	\$	\$	\$		\$	\$	\$
				<b>Land and Buildings</b>			
				<b>Housing</b>			
81,091	(4,012)	30,000	(47,079)	30 Selwyn Road	0	(47,079)	(47,079)
				<b>Plant and Equipment</b>			
				<b>Transport</b>			
115,000	(15,533)	36,373	(63,094)	Volvo FH16 - YA480	(73,150)	(63,094)	10,056
0	0	0	0	TSE Transport - YA1590	(2,500)	0	2,500
7,500	(2,022)	1,795	(3,683)	Trailer - YA1610	(5,278)	(3,683)	1,595
49,395	(11,449)	10,000	(27,946)	Bomag BW24R - YA484	(12,946)	(27,946)	(15,000)
51,275	(3,211)	32,727	(15,337)	EMWI Vehicle - YA840	(25,364)	(15,337)	10,027
40,232	(8,052)	21,818	(10,362)	Works Ute - YA899	(3,683)	(10,362)	(6,679)
<b>344,493</b>	<b>(44,279)</b>	<b>132,713</b>	<b>(167,501)</b>		<b>(122,921)</b>	<b>(167,501)</b>	<b>(44,580)</b>

**Comments - Capital Disposal**

Comments	Summary Acquisitions	Amended Current Budget YTD 30th June 2015		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	<b>Land &amp; Buildings</b>	1,202,399	268,739	(933,660)
	<b>Plant &amp; Equipment</b>	503,761	434,343	(69,418)
	<b>Furniture &amp; Equipment</b>	20,000	9,922	(10,078)
	<b>Infrastructure</b>			
	Roadworks	1,182,594	887,493	(295,101)
	Other Infrastructure	60,066	73,521	13,455
	<b>Capital Totals</b>	<b>2,968,820</b>	<b>1,674,018</b>	<b>(1,294,802)</b>

**Comments - Capital Acquisitions**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Comments	Buildings & Improvements	Amended Current Budget		
		YTD 30th June 2015		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	C145000-74 Weekes St (CLGF 2011-12)	200,000	197,199	(2,801)
	75 Weekes St	550,000	1,837	(548,163)
	Two Additional Residences	310,000	37,304	(272,696)
	Yalgoo Hub (CYC) - CLGF 12-13	40,000	0	(40,000)
	Yalgoo Hub - Waterpark Hardcover	40,000	0	(40,000)
	Ablution Park - Depot	30,000	0	(30,000)
	C155028 - Caravan Park Re-development	32,399	32,399	0
	<b>Capital Totals</b>	<b>1,202,399</b>	<b>268,739</b>	<b>(933,660)</b>

Comments	Plant & Equipment	Amended Current Budget		
		YTD 30th June 2015		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	Yalgoo Hub - Waterpark Pumping System	30,000	21,574	(8,426)
	C155020-Prime Mover	264,373	264,373	0
	C155029 - Auger	6,667	6,667	0
	Truck - 3 tonne tipper (town) Mid Mount 1.2 deck	7,158	7,158	0
	C155022-Car Trailer - Tandem	6,795	6,795	0
	Trailer - community sport	11,500	0	(11,500)
	EMWI Vehicle	79,736	80,268	532
	Works Ute	47,532	47,508	(24)
	Synergy Accounting Package	50,000	0	(50,000)
	<b>Capital Totals</b>	<b>503,761</b>	<b>434,343</b>	<b>(69,418)</b>

Comments	Furniture & Equipment	Amended Current Budget		
		YTD 30th June 2015		
		Amended Annual Budget	Actual	Variance
		\$	\$	\$
	2 x Document Fire Protection Safes	20,000	9,922	(10,078)
	<b>Capital Totals</b>	<b>20,000</b>	<b>9,922</b>	<b>(10,078)</b>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Comments	Roads	Amended Current Budget		
		YTD 30th June 2015		
		Amended Annual Budget	Actual	Variance
	YA-MO Rd SL 0-13 4m seal	\$ 382,525	\$ 382,525	\$ 0
	YC155007-YA-NI Rd SLK 18-25 Reform & Sheet	454,879	454,879	0
	YA-MO Rd SLK	260,000	36,098	(223,902)
	YA NO Rd- Hills SLK 15-20 Resheet	85,190	13,991	(71,199)
			0	
	<b>Capital Totals</b>	<b>1,182,594</b>	<b>887,493</b>	<b>(295,101)</b>

Comments	Other Infrastructure	Amended Current Budget		
		YTD 30th June 2015		
		Amended Annual Budget	Actual	Variance
	Yalgoo Hub - Bungarra	\$ 5,000	\$ 0	\$ (5,000)
	C155011 - Yalgoo Hub - Tennis Court resurface	30,066	30,445	379
	Security fencing - Depot	10,000	17,722	7,722
	Security system - Depot	10,000	25,354	15,354
	Yalgoo Airstrip Hardstand surface	5,000	0	(5,000)
	<b>Capital Totals</b>	<b>60,066</b>	<b>73,521</b>	<b>13,455</b>

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

<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	284,064	20,225	(147)	0	20,078	20,225	0	0	20,225
UV Pastoral	0.0628	20	901,067	56,587	0	0	56,587	57,623	0	0	57,623
Rural	0.0628	2	16,500	1,036	0	0	1,036	0	0	0	0
Mining Tenement	0.3575	132	4,390,963	1,569,769	(114,207)	0	1,455,562	1,450,633	10,455	0	1,461,088
Exploration/Prospecting	0.1899	124	736,296	139,823	14,187	0	154,010	132,575	19,090	0	151,665
<b>Sub-Totals</b>		312	6,328,890	1,787,440	(100,167)	0	1,687,273	1,661,056	29,545	0	1,690,601
<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	348	0	6,948	6,948	0	0	6,948
UV Pastoral	260	2	5,489	520	0	0	520	780	0	0	780
Rural	260	1	100	260	0	0	260	0	0	0	0
Mining Tenement	260	29	16,632	7,540	(1,739)	0	5,801	7,540	0	0	7,540
Exploration/Prospecting	260	94	58,276	24,440	0	0	24,440	24,440	0	0	24,440
<b>Sub-Totals</b>		139	85,038	39,880	(1,391)	0	38,489	40,228	0	0	40,228
Ex-Gratia							1,725,762				1,730,829
Discounts							0				0
<b>Totals</b>							1,725,762				1,730,829

**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 2014/15 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 June 2015**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-14	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	152,171	0	11,945	11,945	140,226	140,226	9,909	9,909
Loan 55 - 18c & d Shamrock	196,074	0	14,493	14,493	181,581	181,581	12,416	12,416
Loan 56 - Staff Housing	0	400,000	22,272	21,274	377,728	379,000	6,080	8,400
<b>Community Amenities</b>								
Loan 54 - Public Toilets	81,286	0	6,052	6,052	75,234	75,234	5,027	5,027
	429,531	400,000	54,762	53,764	774,769	776,041	33,432	35,752

All debenture repayments were financed by general purpose revenue.

(b) New Debentures - 2014/15

Particulars	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate	Amount Used		Balance Unspent
	Actual \$	Amended Budget \$						Actual \$	Amended Budget \$	
Purchase of Staff Housing	400,000	400,000	WATC	Debenture	8	476,891	4.20%	0	400,000	400,000

(c) Unspent Debentures

Council had unspent debenture funds of \$ 400,000 as at 30th June 2015. The funds have been transferred to the Building Reserve. The balance of the Building Reserve is \$341,017 so the remainder of the unspent loan funds has been shown as restricted cash at Note 3.

**Comments - Borrowings Information**

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**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>								
I032010-Grants Commission	WALGCC		1,717,986	858,573	2,576,559		2,576,559	0
I032020-Federal Roads	WALGCC		560,403	299,360	859,763		859,763	0
<b>LAW, ORDER, PUBLIC SAFETY</b>								
I051010-Fire Prevention Grant	FESA		11,000	621	11,621		11,621	0
I051020-Fire Costs Reimbursements	FESA		22,000		22,000		0	22,000
I053005-Com Safety & Crime Prevention Grant	Community Crime Prevention Fund		0	22,500	22,500		22,500	0
<b>COMMUNITY AMENITIES</b>								
I102006 - Grant (Landcare)	FESA		0	20,000	20,000		20,000	0
<b>RECREATION AND CULTURE</b>								
I11021-Yalgoo Community Hub	MWIP		75,000			75,000	0	75,000
I11021-Yalgoo Community Hub	CSRFF		0	26,477	0	26,477	26,477	0
I113025-Community Pool Revitalisation	Dept Sport		0	10,000	0	10,000	10,000	0
I117025-State Heritage	State Heritage council		7,000		7,000		0	7,000
<b>TRANSPORT</b>								
<b>MRWA ROAD FUNDING</b>								
I121013-RRG 2013-14 Yalgoo Ninghan	MRWA RRG			57,799		57,799	57,799	0
I121014-RRG 2013-14 Yalgoo Morawa	MRWA RRG			69,000		69,000	69,000	0
I121015-MRWA direct Grants	MRWA Funding		118,400		118,400		118,400	0
I121016-MRWA Ninghan Rd Intersection	MRWA Funding		0	110,440		110,440	0	110,440
I121005-YA-Ni Reseal	MRWA RRG 1		206,440	17,484		223,924	206,440	17,484
I121010-YA-Mo Formation	MRWA RRG 2		251,000			251,000	251,000	0
<b>OTHER ROAD/STREETS GRANTS</b>								
I121020-Roads To Recovery	Building Program		260,000			260,000	108,963	151,037
I121026-Flood Damage Recoup	Building Program		1,060,000		1,060,000	0	966,445	93,555
I121027-Flood Damage Recoup	MRWA		0	43,003	43,003	0	43,003	0
I121039-Road Agreements Income	MMG Golden Grove		0	179,662	179,662	0	179,662	0
I121045-Contr to Road Maint Mining	Building Program		126,000		126,000	0	0	126,000
<b>ECONOMIC SERVICES</b>								
I132027-Healthy community Mining	MMG		54,000		54,000		54,000	0
I132039-Community Projects	Mining Contribution		80,000			80,000	80,000	0
I132028-HCP Activities Funding			5,000		5,000		0	5,000
I132040-Caravan Park Upgrade	TIRF		122,500	5,000		127,500	127,500	0
<b>TOTALS</b>			<b>4,676,729</b>	<b>1,719,919</b>	<b>5,105,508</b>	<b>1,291,140</b>	<b>5,789,132</b>	<b>607,516</b>
	Operating		3,761,789				4,851,953	
	Non-operating		914,940				937,179	
			<u>4,676,729</u>				<u>5,789,132</u>	

**Shire of Yalgoo**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30th June 2015**

**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-2014	Amount Received	Amount Paid	Closing Balance 30-Jun-2015
	\$	\$	\$	\$
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
Casual Bus	100	0	0	100
Yamatjii Hall	150	0	0	150
Housing Bonds Other	5,884	500	(900)	5,484
Land Auction Proceeds	2,500	0	0	2,500
Library Bonds	25	0	0	25
Road Agreements Bonds	0	0	0	0
Post Office Bonds	30	0	0	30
Museum Account	9,220	0	0	9,220
Unclassified	(157)	0	(70)	(227)
Candidates Deposits	240	0	(80)	160
	<b>20,042</b>	<b>500</b>	<b>(1,050)</b>	<b>19,492</b>

Shire of Yalgoo  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30th June 2015

**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

13.1.4 HEALTH

13.1.5 HOUSING

13.1.6 COMMUNITY AMENITIES

13.1.7 RECREATION AND CULTURE

13.1.8 TRANSPORT

13.1.9 ECONOMIC SERVICES

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

13.2.4 HEALTH

13.2.5 HOUSING

13.2.6 COMMUNITY AMENITIES

13.2.7 RECREATION AND CULTURE

13.2.8 TRANSPORT

13.2.9 ECONOMIC SERVICES

13.2.10 OTHER PROPERTY AND SERVICES

**To be completed by  
Yalgoo Staff**



Shire of Yalgoo  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30th June 2015

**Note 13: MAJOR VARIANCES**

**Comments/Reason for Variance**

**13.3 CAPITAL REVENUE**

**13.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**13.3.2 PROCEEDS FROM DISPOSAL OF ASSETS**

**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**

**13.4.3 PLANT AND EQUIPMENT**

**13.4.4 FURNITURE AND EQUIPMENT**

**13.4.5 INFRASTRUCTURE ASSETS - ROADS**

**13.4.6 INFRASTRUCTURE ASSETS - OTHER**

**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)**

**To be completed by  
Yalgoo Staff**



# **General Attachments**

**(Yellow pages)**

**Referenced in Agenda by Page Number**

Yalgoo Caravan Park		FINANCIAL by Month												01.07.2015 to 30.06.2016	
Site type	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	sub total	Total	
													\$	\$	
	<b>Financial Occupancy of Site / Unit</b>														
<b>Powered Sites</b>															
Full Rate	2132.00	3094.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5226.00		
Pension Rate	1833.00	1501.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3334.50		
Extra Person	27.50	49.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77.00	8637.50	
Full Rate - <b>Week</b>	375.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00		
Pension Rate - <b>Week</b>	950.00	285.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1235.00	1985.00	
Extra Person - <b>Week</b>															
Staff Only - <b>Week</b>	400.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	600.00	
<b>Unpowered Sites</b>															
Full Rate	264.00	429.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	693.00		
Full Rate - <b>Week</b>	0.00	72.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.00	765.00	
Extra Person - <b>Week</b>	26.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Caravan Storage - Night	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
<b>Units</b>															
Unit Ensuite	3120.00	3510.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6630.00		
Unit	3440.00	2640.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6080.00	12710.00	
<b>Facilities</b>															
Laundry - Residents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Laundry - non residents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Showers - non residents	40.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		55.00	
<b>TOTALS</b>	12607.50	12171.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		<b>24752.50</b>	

Yalgoo Caravan Park														
OCCUPANCY by Month 01.07.2015 to 30.06.2016														
Site type	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub total	Total
Occupancy per Site / Unit														
<b>Powered Sites</b>														
Full Rate - Night	82	119											201	
Pension Rate - Night	94	77											171	
Extra Person - Night	5	9											14	386
Full Rate - <b>Week</b>	3	3											6	
Pension Rate - <b>Week</b>	10	3											13	
Extra Person - <b>Week</b>														
Staff Rate - <b>Week</b>	8	4											12	31
<b>Unpowered Sites</b>														
Full Rate - Night	16	26											42	
Full Rate - <b>Week</b>	1	1											1	
Extra Person - <b>Week</b>													1	
Caravan Storage- Night													0	44
<b>Units</b>														
Unit ensuite	24	27											51	
Unit	43	33											76	127
<b>Facilities</b>														
Laundry - residents													0	
Laundry - non residents													0	
Showers - non residents	8	3											11	22
<b>TOTAL</b>														<b>610</b>

Yalgoo Caravan Park														
Total No People using Park 01.07.2014 to 30.06.2015														
Site type	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub total	Total
Total No of People using Park														
Customers	607	623												1230

Yalgoo Caravan Park		FINANCIAL by Month												01.07.2015 to 30.06.2016	
Site type	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	sub total	Total	
													\$	\$	
	<b>Financial Occupancy of Site / Unit</b>														
<b>Powered Sites</b>															
Full Rate	2132.00	3094.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5226.00		
Pension Rate	1833.00	1501.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3334.50		
Extra Person	27.50	49.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77.00	8637.50	
Full Rate - <b>Week</b>	375.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00		
Pension Rate - <b>Week</b>	950.00	285.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1235.00	1985.00	
Extra Person - <b>Week</b>															
Staff Only - <b>Week</b>	400.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	600.00	
<b>Unpowered Sites</b>															
Full Rate	264.00	429.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	693.00		
Full Rate - <b>Week</b>	0.00	72.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.00	765.00	
Extra Person - <b>Week</b>	26.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Caravan Storage - Night	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
<b>Units</b>															
Unit Ensuite	3120.00	3510.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6630.00		
Unit	3440.00	2640.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6080.00	12710.00	
<b>Facilities</b>															
Laundry - Residents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Laundry - non residents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Showers - non residents	40.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		55.00	
<b>TOTALS</b>	12607.50	12171.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		<b>24752.50</b>	

Yalgoo Caravan Park														
OCCUPANCY by Month												01.07.2015 to 30.06.2016		
Site type	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Sub total	Total
Occupancy per Site / Unit														
<b>Powered Sites</b>														
Full Rate - Night	82	119											201	
Pension Rate - Night	94	77											171	
Extra Person - Night	5	9											14	386
Full Rate - <b>Week</b>	3	3											6	
Pension Rate - <b>Week</b>	10	3											13	
Extra Person - <b>Week</b>														
Staff Rate - <b>Week</b>	8	4											12	31
<b>Unpowered Sites</b>														
Full Rate - Night	16	26											42	
Full Rate - <b>Week</b>	1	1											1	
Extra Person - <b>Week</b>													1	
Caravan Storage- Night													0	44
<b>Units</b>														
Unit ensuite	24	27											51	
Unit	43	33											76	127
<b>Facilities</b>														
Laundry - residents													0	
Laundry - non residents													0	
Showers - non residents	8	3											11	22
<b>TOTAL</b>														<b>610</b>

Yalgoo Caravan Park												
Total No People using Park												01.07.2014 to 30.06.2015
July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Total No of People using Park												

