



# UNCONFIRMED MINUTES

## For the Audit Committee Meeting

Held on the 25<sup>th</sup> March 2022



**Ian Holland**

CHIEF EXECUTIVE OFFICER

16<sup>th</sup> March 2022

**Disclaimer:**

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

## Minutes – Audit Committee Meeting – Friday 25<sup>th</sup> March 2022

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## **1 DECLARATION OF OPENING**

The Chief Executive Officer declared the meeting open at 9.45am

### **1.1 Election of Presiding Member**

The Chief Executive Officer to ask for nominations for the position.

Should more than one (1) nomination be received a secret ballot be conducted by the Chief Executive

Officer and declare the Presiding Member elect in accordance with Clause 4 of Schedule 2.3 of the Local

Government Act 1995.

The Chief Executive Officer to declare that CR Gregory Payne has been elected as the Presiding

Member for the Audit Committee.

### **1.2 Election of Deputy Presiding Member**

The Presiding Member to ask for nominations for the position.

Should more than one (1) nomination be received a secret ballot be conducted by the Chief Executive

Officer and the Presiding Member to declare the Deputy Presiding Member elect in accordance with Clause

8 of Schedule 2.3 of the Local Government Act 1995.

The Presiding Member to declare that CR Gail Trenfield has been elected as the Deputy Presiding

Member for the Audit Committee.

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

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

<b>MEMBERS</b>	Cr Gregory Payne, Chairperson Cr Gail Trenfield, Deputy Chairperson – Phone Cr Raul Valenzuela Cr Stanley Willock Cr Gail Simpson Cr Tamisha Hodder - Phone
<b>STAFF</b>	Ian Holland, Chief Executive Officer Thomas Gorman, Deputy Chief Executive Officer
<b>GUESTS</b>	NIL
<b>OBSERVERS</b>	NIL
<b>APOLOGIES</b>	NIL

**3. DISCLOSURE OF INTERESTS**

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

#### 4. CONFIRMATION OF MINUTES

##### 4.1 Minutes of the Audit Committee Meeting – 25<sup>th</sup> MARCH 2021

#### RECOMMENDATION

That the minutes of the Audit Committee meeting held on 25 March 2021, as circulated, be confirmed as a true and correct record of proceedings.

OFFICER RECOMMENDATION – A2022-03-01

Moved: Cr Raul Valenzuela      Seconded: Cr Gail Trenfield

That the minutes of the Audit Committee meeting held on 25 March 2021, as circulated, be confirmed as a true and correct record of proceedings.

Carried: 6/0

**ATTENDANCE:** 9.49am Thomas Gorman joined the meeting

**ATTENDANCE:** 9.52am Thomas Gorman left the meeting.

**ATTENDANCE:** 9.55am Thomas Gorman re-joined the meeting.

## 5. BUSINESS AS NOTIFIED

### 5.1 REPORT ON COMPLIANCE AUDIT RETURN 2021

AUTHOR:	IAN HOLLAND
INTEREST DECLARED:	NO INTEREST TO DISCLOSE
DATE:	21 MARCH 2022
ATTACHMENTS :	2021 COMPLIANCE AUDIT RETURN

### MATTER FOR CONSIDERATION

That the Committee give consideration to the Compliance Audit Return 2021 and recommend to Council that the Compliance Audit Return be adopted and certified by the President and Chief Executive Officer and a copy to be forwarded to the Department of Local Government Sport and Culture Industries by 31<sup>st</sup> March 2022.

### BACKGROUND

Regulation 14 and 15 of the Local Government (Audit) Regulations 1996 requires that the Council carry out a Compliance Audit for the period 1<sup>st</sup> January to the 31<sup>st</sup> December in each year and be submitted to the Executive Director by the 31<sup>st</sup> March of the following year.

### STATUTORY ENVIRONMENT

#### *Local Government Act 1995*

#### 7.13. Regulations as to audits

- (i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such

statutory requirements as are prescribed whether those requirements are

—

- (i) of a financial nature or not; or
- (ii) under this Act or another written law.

### **Local Government (Audit) Regulations 1996**

#### 14. Compliance audits by local governments

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3)
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (4) (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —
- (5) (a) presented to the council at a meeting of the council; and
- (6) (b) adopted by the council; and
- (7) (c) recorded in the minutes of the meeting at which it is
- (8) adopted.

#### 15. Compliance audit return, certified copy of etc. to be given to Executive Director

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
  - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
  - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31 March next following the period to which the return relates.
- (2) In this regulation —

certified in relation to a compliance audit return means signed by —

  - (a) the mayor or president; and
  - (b) the CEO.

### **BUSINESS IMPLICATIONS**

Nil

### **CONSULTATION**

Nil

**COMMENT**

The Shire of Yalgoo is required to carry out an Annual Compliance Audit for the period 1<sup>st</sup> January 2021 to 31<sup>st</sup> of December 2021. The Compliance Return for 2021 has been completed online on the Department of Local Government Sport and Culture Industries website and is attached for consideration.

The Compliance Return is to be adopted by Council and certified by the President and the Chief Executive Officer along with a copy of the relevant section of the Minutes be forwarded to the Director General by the 31<sup>st</sup> March 2022.

**VOTING REQUIREMENTS**

Simple Majority

**COMMITTEE RECOMMENDATION – A2022-03-02**

Moved: Cr Raul Valenzuela      Seconded: Cr Stanley Willock

**That Council:**

Approve the 2021 Compliance Audit Return be adopted and certified by the President and Chief Executive Officer and forwarded to the Department of Local Government along with the relevant section of the Minutes.

Carried: 6/0



5.2 REPORT ON 2021-22 ANNUAL BUDGET REVIEW

Author:	Dominic Carbone
Interest Declared:	No interest to disclose
Date:	21 March 2022
Attachments :	Statement of Financial Activities , Statement of Surplus/ Deficit, Statement of Closing Funds, Budget Analysis Worksheets

Matter for Consideration

That council adopt the 2021-22 Annual Budget Review

**BACKGROUND**

Regulation 33A of the Local Government Act (Financial Management) Regulations 1996 requires that a Local Government between 1<sup>st</sup> February and 31<sup>st</sup> March in each year carry out a review of its Annual Budget for that year. A copy of the review and the determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

Council adopted a 10% or \$10,000.00 variance or whatever is the greater for the reporting of material variances identified in the annual budget review

**STATUTORY ENVIRONMENT**

**33A. Review of budget**

(1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

(a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

(b) consider the local government’s financial position as at the date of the review; and

(c) review the outcomes for the end of that financial year that are forecast in the budget.

(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

(3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

\*Absolute majority required.

(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

### **6.8. Expenditure from municipal fund not included in annual budget**

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

(a) is incurred in a financial year before the adoption of the annual budget by the local government; or

(b) is authorised in advance by resolution\*; or

(c) is authorised in advance by the mayor or president in an emergency.

(1a) In subsection (1) —

additional purpose means a purpose for which no expenditure

estimate is included in the local government's annual budget.

(2) Where expenditure has been incurred by a local government —

(a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and

(b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

### **BUSINESS IMPLICATIONS**

Nil

### **CONSULTATION**

Dominic Carbone

**COMMENT**

A review of the Shire’s 2021-22 Annual Budget has been undertaken in accordance with the Financial Management Regulations and the following worksheets have been prepared;

Statement of Financial Activities	(refer attachments)
Statement of Surplus/ Defecate	(refer attachments)
Statement of Closing Funds	(refer attachments)
Budget analysis Worksheets	(refer attachments)

The review of the 2021-22 Annual Budget revealed:

- 1) An increase in operating revenue amounting to \$2,450,986 comprising of:

REVENUE

Decrease in rates levied	(\$257,914)
Decrease in interest received Municipal fund	(\$2,000)
Increase in fire breaks fees	\$4,900
Increase in FESA grant received	\$1,518
Decrease in staff housing rental	(\$7,000)
Decrease in reimbursement WACHS	(\$6,578)
Increase in other housing rental	\$5,000
Decrease in road agreement income (\$1,602,158)	
Increase in DFES flood damage grant	\$4,170,104
Decrease in Emu Cup funding	(\$13,455)
Increase in caravan park fees and charges	\$30,000
Decrease in reimbursement workers compensation (\$10,000)	
Increase in tourism sales	\$2,500
Increase in private works charges	\$5,868
Increase in workers compensation premium adjustment	\$13,090
Decrease in commission received motor vehicle licencing (\$1,500)	
Increase in reimbursement workers compensation	\$82,639
Increase in rental for pipeline material storage \$30,000	
Increase in other minor variance	<u>\$5,972</u>
	<u>\$2,450,986</u>

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- 2) An increase in operating expenditure amounting to (\$3,791,831) comprising of:

EXPENDITURE

Increase in debt collection fees	(\$8,000)
Decrease in election expenses	
\$6,023	
Decrease in members other expenses	
\$5,000	
Increase in fire vehicles expenses	
(\$20,000)	
Decrease in fire prevention expenses	
\$5,000	
Decrease in CESH contributions	
\$6,000	
Decrease in animal control expenses	
\$10,873	
Decrease in EHO consultancy fees	
\$6,000	
Increase in animal ranger services	
(\$12,731)	
Decrease in health centre maintenance	
\$6,578	
Increase in housing expenses insurance	
(\$6,264)	
Increase in housing, expenses electricity	
(\$5,100)	
Decrease in household refuse collection costs	
\$5,000	
Decrease in refuse site Yalgoo expenses	
\$4,220	
Decrease in cemetery expenses	
\$4,718	
Decrease in public conveniences expenses	
\$9,507	
Decrease in community bus expenses	
\$4,500	
Increase in Yalgoo Hall expenses	
(\$3,184)	
Decrease in community park expenses	
\$7,368	
Decrease in Shamrock park expenses	
\$2,814	
Decrease in old railway station ground expenses	
\$23,026	
Decrease in Payne's Find complex expenses	
\$5,932	
Increase in Yalgoo Hub covered sports expenses	
(\$21,213)	
Decrease in Water Park maintenance	
\$8,119	

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Decrease in town street maintenance  
\$36,048  
Decrease in street trees and watering expenses  
\$4,658  
Increase in sign repairs and replacement expenses  
(\$3,860)  
Decrease in rural road maintenance  
\$211,367  
Increase in caravan park operations  
(\$57,138)  
Increase in flood damage repair expenses  
(\$4,173,214)  
Increase in tourism promotion  
(\$6,580)  
Decrease in Emu Cup event expenses  
\$12,967  
Decrease in Yalgoo racetrack expenses  
\$20,000  
Decrease in Yalgoo races contribution  
\$10,000  
Increase in Jokers tunnel expenses  
(\$3,071)  
Decrease in banners in the terrace  
\$3,500  
Increase in HCP vehicle expense  
(\$3,700)  
Increase in building control expenses  
(\$3,000)  
Increase in fuel station other expenses  
(\$5,474)  
Increase in private works expenses  
(\$5,868)  
Decrease in administrative allocation variances  
\$145,111  
Increase in other minor variances  
(\$17,763)  
  
(\$3,791,831)

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3) Gain or loss on sale of assets:

Increase in proceeds from sale of assets  
\$13,181

\$13,181

4) Furniture and Equipment:

Additional expenditure on Financial Software  
(\$20,000)

(\$20,000)

5) Land and Buildings

Additional expenditure cemetery toilet and water tank  
(\$4,525)

Savings BBQ Shamrock park  
\$265

Additional expenditure machinery shed concrete floor  
(\$2,000)

Savings BBQ caravan park  
\$265

(\$5,995)

6) Plant and Equipment

Savings – vehicle tracking  
\$612

Savings – CEO vehicle  
\$13,000

Savings – Subaru  
\$2,000

Savings - Fortuner  
\$4,987

Over expenditure – Kubota utility  
(\$15,000)

Savings – box trailer  
\$490

\$6,089

7) Roads Infrastructure

Savings – fixed road and wayfinding signage  
\$1,893  
Additional expenditure on roads to recovery – Yalgoo/Morowa rd.  
(\$260,000)  
  
(\$258,107)

8) Infrastructure Recreation Facilities

Additional expenditure oval water treatment  
(\$931)  
  
Savings footpath sports complex to school not proceeding  
\$7,000  
  
\$6,069

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9) Infrastructure Other  
0

10) Reserve Funds

Reduction in transfer of funds to Yalgoo Ninghan Road Reserve  
\$1,601,608  
Increase transfer of funds to Yalgoo Morowa Road Reserve  
(\$5,294)  
Increase transfer of funds from General Road Reserve  
\$80,000  
  
\$1,676,314

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11) Surplus Brought Forward  
0

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Net Estimated Variance (Surplus)  
76,706

Council is requested to give consideration to and adopt the Annual Budget Review.

**VOTING REQUIREMENTS**

Absolute Majority.

**COMMITTEE RECOMMENDATION – A2022-03-03**

Moved: Cr Raul Valenzuela      Second: Cr Gail Trenfield

**That the Audit Committee recommends to Council**

- 1.) Adopts the 2021-22 Annual Budget Review together with the variations detailed in the Budget Analysis Worksheet attached to this Report.
- 2.) A copy of the 2021-22 Annual Budget Review and the determination be provided to the Department of Local Government and Communities.

Carried: 6/0



5.3 AUDIT MANAGEMENT LETTER AND MATTERS IDENTIFIED AS SIGNIFICANT BY THE AUDITOR FOR THE YEAR ENDED 30 JUNE 2020

Author:	Dominic Carbone
Interest Declared:	No interest to disclose
Date:	21 March 2022
Attachments :	- Auditors' Management Letter - Independent Auditors Report

**MATTERS FOR CONSIDERATION**

That Council give consideration to the Audit Management letter and Independent Auditors Report for the year ended 30 June 2020 together with responses provided by the Chief Executive Officer.

**BACKGROUND**

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

An Audit Exit Meeting was held on Friday 25 February 2022.

**STATUTORY ENVIRONMENT**

7.12A. Duties of local government with respect to audits

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

## **BUSINESS IMPLICATIONS**

Nil

## **CONSULTATION**

Nil

## **COMMENT**

The findings identified during the Audit of the Shire of Yalgoo Financial Statements for the year ended 30 June 2020 are stated in the Management letter, together with the response provided by the Chief Executive Officer under the heading of “Management Comment”. Refer attachment.

## **MANAGEMENT’S COMMENTS:**

The management responses are detailed in the Auditors Management Letter attached.

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

(i) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:

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

For 13 out of 26 purchases sampled there was no purchase order raised.

Additionally, 11 out of 13 of the purchase orders sampled were dated after the dates of the corresponding supplier invoices. Further, for 22 out of 26 payments sampled the creditor batch listing were not consistently signed as evidence of independent review and 21 out of 26 physical bank authorisation forms were not consistently signed by two authorities prior to payment. Additionally, for 7 out of 26 purchases sampled there was insufficient documentation to confirm if sufficient quotes had been obtained. These practices increase the risk of fraud or favoritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.

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

From our review of the financial policy manual there were numerous instances identified where policies were out of date, required further work or did not reflect current practices.

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Without approved policies and procedures, this may lead to errors, fraud or non-compliance.

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

Our payroll testing identified that office employee timesheets are not independently reviewed and signed off. This could result in errors in the payroll or incorrect amounts being paid.

Our sampling identified that for 8 out of 12 months of the year, there were not receipts or invoices to support expenditure incurred on the purchasing cards. This could result in unauthorised expenditure by the Shire.

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

- i. Accounting journal entries were processed with no evidence of independent review

and approval by a senior staff member for 90% of the journals sampled. Additionally, adequate supporting documentation or commentary was not retained to support journal entries in 80% of the journals sampled. Accounting journals can represent significant adjustments to previously approved accounting transactions and, should therefore be independently reviewed and approved with evidence of this review being retained.

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

- a. All required information and explanations were obtained by me.
- b. All audit procedures were satisfactorily completed.
- c. The Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

**MANAGEMENT COMMENT:**

The shire of Yalgoo is addressing the issues raised and has engaged additional staff to ensure better management processes are implemented and timely performance of various duties and obligations.

**VOTING REQUIREMENTS**

Absolute Majority.

OFFICERS RECOMMENDATION – A2022-03-04

Moved: Cr Raul Valenzuela      Seconded: Cr Gail Simpson

**That the Audit Committee recommends to Council**

- 1.) Receive the Report on the Audit Management Letter for the financial year ended 30 June 2020.
- 2.) Subject to (1) above forward a copy of the Report to the Minister for Local Government, Sport and Cultural Industries and publish it on the Shires' official website.

Carried: 6/0

**6. URGENT BUSINESS**

NIL

**7. MEETING CLOSURE**

There being no Further Business, the Audit Committee Chairperson, declared the Audit Committee meeting closed at 10.00 am.



# Auditor General

## INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Yalgoo

Report on the Audit of the Financial Report 2020

### ***Disclaimer of Opinion***

I was engaged to audit the annual financial report of the Shire of Yalgoo (the Shire) which comprises the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

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

### ***Basis for Disclaimer of Opinion***

I have been unable to obtain sufficient appropriate audit evidence on the books and records of the Shire. This lack of evidence arises from numerous significant deficiencies in the internal controls implemented by the Shire and in some cases the necessary records not being maintained.

As a result of this matter, I was unable to determine whether any adjustments might have been found necessary in respect of the elements making up the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and related notes and disclosures thereto, and the Statement by the Chief Executive Officer.

### ***Responsibilities of the Chief Executive Officer and Council for the Financial Report***

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

### ***Auditor's Responsibility for the Audit of the Financial Report***

The objectives of my audit are to conduct an audit of the Shire's financial report in accordance with Australian Auditing Standards and to issue an auditor's report. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial report.

I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standard Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code.

### **Report on Other Legal and Regulatory Requirements**

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

- (i) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
  - a. Changes made to the supplier, employee, debtors and fixed assets masterfiles were not independently reviewed and authorised. This increased the risk of unauthorised changes to key information, although our audit sampling did not identify any.
  - b. For 13 out of 26 purchases sampled there was no purchase order raised. Additionally, 11 out of 13 of the purchase orders sampled were dated after the dates of the corresponding supplier invoices. Further, for 22 out of 26 payments sampled the creditor batch listing were not consistently signed as evidence of independent review and 21 out of 26 physical bank authorisation forms were not consistently signed by two authorities prior to payment. Additionally, for 7 out of 26 purchases sampled there was insufficient documentation to confirm if sufficient quotes had been obtained. These practices increase the risk of fraud or favoritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.
  - c. All daily banking reconciliations sampled (being 21 instances) were either not completed or not signed by the preparer or reviewer. This increases the risk of errors and omissions relating to cash remaining undetected.
  - d. From our review of the financial policy manual there were numerous instances identified where policies were out of date, required further work or did not reflect current practices. Without approved policies and procedures, this may lead to errors, fraud or non-compliance.
  - e. Management has not updated the asset management plan and long-term financial plan since 2013. As a result the Asset Renewal Funding Ratio for all years presented in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996 is not able to be supported by verifiable information or reasonable assumptions.
  - f. Our payroll testing identified that office employee timesheets are not independently reviewed and signed off. This could result in errors in the payroll or incorrect amounts being paid.
  - g. Our sampling identified that for 8 out of 12 months of the year, there were not receipts or invoices to support expenditure incurred on the purchasing cards. This could result in unauthorised expenditure by the Shire.
  - h. Reconciliations for Trust accounts, investments, fixed assets, sundry debtors, sundry creditors, rates debtors and rates valuations were not maintained by the Shire for the full year. With key balance sheet accounts not being reconciled to the general ledger on a regular basis there is an increased risk that errors or imbalances will not be detected on a timely basis, which in turn could lead to misstatements in the Shire's financial reporting.

- i. Accounting journal entries were processed with no evidence of independent review and approval by a senior staff member for 90% of the journals sampled. Additionally, adequate supporting documentation or commentary was not retained to support journal entries in 80% of the journals sampled. Accounting journals can represent significant adjustments to previously approved accounting transactions and, should therefore be independently reviewed and approved with evidence of this review being retained.
- (ii) As a result of the matters described in the Basis for Disclaimer of Opinion section of my report, I am not able to report that:
  - a. All required information and explanations were obtained by me.
  - b. All audit procedures were satisfactorily completed.
  - c. The Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

**Matters Relating to the Electronic Publication of the Audited Financial Report**

This auditor's report relates to the annual financial report of the Shire of Yalgoo for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.

Caroline Spencer  
Auditor General for Western Australia  
Perth, Western Australia  
3 March 2022



## SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

## FINDINGS IDENTIFIED DURING THE AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
<b>Matters identified during the current year</b>			
1. Non-compliance – Primary return completion		✓	
2. Council minutes not signed by the President		✓	
<b>Matters outstanding from prior year</b>			
3. Non-compliance with Local Government (Financial Management) Regulations 1996	✓		
4. Masterfile Accuracy and Validity	✓		
5. Non-compliance with Internal Purchasing Policy	✓		
6. Daily Banking Reconciliations and Cash Handling/Receipting	✓		
7. Out of Date Council Policy Manual	✓		
8. Asset Management Plan and Long-Term Financial Plan	✓		
9. No Independent Review and Sign-off of Office Employees Timesheets	✓		
10. Credit Card Procedures	✓		
11. Key Balance Sheet Reconciliations	✓		
12. General Journals – Supporting Documentation	✓		
13. Payroll Exceptions	✓		
14. Sundry and Rates Debtors		✓	
15. Rates Notices		✓	
16. Expired Agreement with IT Service Provider		✓	
17. Business Continuity Plan		✓	
18. High annual leave accrual at year end		✓	
19. Private works and plant operating charge		✓	
20. Non-compliance with Section 5.55A of the <i>Local Government Act 1995</i>		✓	

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**KEY TO RATINGS**

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

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

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE AUDIT

1. Non-Compliance – Primary Return Completion

**Finding**

Section 5.75 of the *Local Government Act 1995* requires that Primary Returns which includes a snapshot of personal information as it exists upon the relevant person's start date are to be completed by a CEO or Councillor within three months of their commencement date. We noted that the Former Acting Chief Executive Officer of the Shire had not completed his Primary Return within the three months of commencement date of 23 September 2019. The Primary Return was subsequently completed on 10 January 2020.

**Rating: Moderate**

**Implication**

Non-compliance with Section 5.75 of the *Local Government Act 1995*.

**Recommendation**

We recommend, in accordance with Section 5.75 of the *Local Government Act 1995*, Primary Returns be completed within three months of commencement date by any new Councillors or CEO.

**Management Comment**

*Comment noted – Employees with Delegated Authority receive a primary return with their induction/employment paperwork. CEO, DCEO and new Councillors since the described ACEO have received and completed primary returns within three months of commencement.*

**Responsible Officer:** Chief Executive Officer

**Completion Date:** Completed

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE AUDIT

**2. Council Minutes Not Signed by The President**

**Finding**

Section 5.22(3) of the *Local Government Act 1995*, the person presiding at the meeting at which the minutes are confirmed is to sign the minutes and certify the confirmation. We noted that five Council minutes during the year were not signed by the President.

**Rating: Moderate**

**Implication**

Non-compliance with Section 5.22(3) of the *Local Government Act 1995*.

**Recommendation**

We recommend that the Council President or the person presiding at a Council meeting physically signs the Council minutes to certify confirmation.

**Management Comment**

*Comment noted – Minutes provided to the Shire President or person presiding at the following ordinary meeting for signature, after the minutes have been confirmed.*

**Responsible Officer:** Executive Support Officer

**Completion Date:** Completed

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****Matters Outstanding from Prior Year****3. Non-Compliance with Local Government (Financial Management) Regulations 1996****Finding 2019**

As required by:

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

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

**Status 2020**

As required by:

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

We noted that funds greater than \$5,000 were transferred from the General Reserve Fund to the municipal bank account, however it was not included in the FY2019/2020 approved budget nor was there evidence that a local public notice was issued.

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

- Non-compliance with Regulation 51(2) of the Regulations
- Non-compliance with Regulation 18 of the Regulations

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**Recommendation**

We recommend, in accordance with:

- (a) Regulation 51(2) of the Regulations, a copy of the annual financial report of a local government is submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.
- (b) Regulation 18 of the Regulations, a local public notice is issued where funds greater than \$5,000 are moved from a reserve account which has not been included in the approved budget.

**Management Comment**

*(a) Comments noted – further implementation of a compliance calendar. Annual financial report to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.*

*(b) Comments noted – A local public notice will be issued where funds greater than \$5,000 are moved from a reserve account which has not been included in the approved budget. The funds were to be utilized for a three-month period in order to avoid a potential cashflow problem while undertaking major flood damage works under the WANDRRA funding. The bank was notified to transfer the funds from the Municipal Fund to the General Road Reserve as at 30 June 2020 however the bank transferred the funds in July 2020. The purpose of the Reserve is to maintain grids etc on roads of the Shire*

**Responsible Officer:**

Chief Executive Officer

**Completion Date:**

Within the appropriate timeframe Part (a) will meet the 30-day deadline

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****4. Masterfile Accuracy and Validity****Finding 2019**

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

**Status 2020**

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

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

There is an increased risk that:

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

**Recommendation**

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

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

**Management Comment**

*Comments noted – We have expanded our workforce and the processes described will be reviewed more frequently with a comprehensive review conducted alongside data cleansing and transition to new financial software, Expected early 2022*

**Responsible Officer:** Chief Executive Officer  
**Completion Date:** January 2022

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****5. Non-Compliance with Internal Purchasing Policy****Finding 2019**

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

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

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

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

**Status 2020**

During our procurement testing, we identified the following exceptions:

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



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

- There is an increased risk of unauthorised purchases and non-compliance with the Shire's purchasing policy when purchase orders are not raised, approved by an Officer that does not have the appropriate authorisation and/or were raised and approved after the invoices were received.
- If the required number of quotes are not obtained and retained, management and Council cannot be assured that staff have obtained the necessary quotes, that open competition principles have been applied, and that there was compliance with relevant policies. This is non-compliance with the internal purchasing policy *7.2 Purchasing and Tenders Policy* as well as the increased risk of breaching the Local Government (Functions and General) Regulations 1996 Part 4.
- With limited evidence demonstrating that the creditor's batch listing and NAB Bank Authorisation form being reviewed prior to payment increases the risk that unauthorised payments could be made by the Shire and/or errors being made and not identified by the Shire in a timely manner.

**Recommendation**

The requirement for full compliance with the Shire's purchasing policy should be communicated to all staff and be closely monitored by management. In this way the risk of non-compliance with Local Government (Functions and General) Regulations 1996 Part 4.

1. For purchases below the tender threshold, quotes should be obtained, in accordance with the *7.2 Purchasing and Tenders Policy*.
2. If instances arise where it is impractical to obtain the requisite number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.

In addition, we recommend:

3. Purchase orders be raised for all transactions prior to the expenditure being incurred by the Shire and only by an Officer with the appropriate authorization;
4. Prior to payment, the purchase order be matched to the supplier invoice to ensure that the Shire is not expending funds that are greater than what was initially agreed;
5. All creditor batch listings be consistently signed as evidence of independent review;
6. If an Officer is not physically available to sign the NAB Bank Authorization form and authorization is provided in the form of an email or SMS, this authorization be retained and attached to the NAB Bank Authorization form;
7. The Officer preparing the batch listing should not authorize the payment; and
8. A back-up delegated cheque signatory and EFT authority be introduced (another senior member of staff or a Councilor) to ensure operations can continue in the event a signatory is not available.

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**Management Comment**

*Purchasing Policy thresholds were reviewed by Council July 2020 and a major review of the policy was adopted by Council in November 2020. This was disseminated to staff via signed memo and marked improvements have been noted.*

*Segregation of duties is impractical for the size of the administration team however the recommendations are now more achievable with an expanded workforce.*

*All recommendations were included in the memo and points 3, 4, 5 and 6 are now achievable with the recruitment of a DCEO.*

**Responsible Officer:** ACEO and Chief Executive Officer  
**Completion Date:** Completed

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****6. Daily Banking Reconciliations and Cash Handling/Receipting****Finding 2019**

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

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

In addition, our daily banking testing identified the following:

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

**Status 2020**

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

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

In addition, our daily banking testing identified the following:

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

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**Rating: Significant (2019: Significant)**

**Implication**

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

**Recommendation**

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

In addition, we recommend:

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

**Management Comment**

*Comments noted – DCEO senior management position filled, and daily banking reconciliations will be performed after short implementation phase.*

*Banking on a weekly basis is impractical due to the proximity of financial institutions and the transport cost to the local government outside of peak months would be greater than the amount deposited. A risk based shared service approach will continue to be applied.*

**Responsible Officer:** Deputy Chief Executive Officer  
**Completion Date:** November 2021

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****7. Out of Date Council Policy Manual****Finding 2019**

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

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

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

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

**Status 2020**

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

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

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

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

**Recommendation**

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

In addition, we recommend that the Shire develop and implement a Related Party Policy.

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**Management Comment**

*Comment noted – The Governance Policy Manual has been updated and adopted by Council (30 July 2021).*

*Comment noted - Investment, Risk, Purchasing and other policies have been updated or captured in review and all will be included in the Organisational Policy Manual. Related Party will also be presented to Council.*

**Responsible Officer:** Chief Executive Officer  
**Completion Date:** January 2022

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****8. Asset Management Plan and Long-Term Financial Plan****Finding 2019**

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

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

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

**Status 2020**

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

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

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

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

**Recommendation**

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

**Management Comment**

*Comment noted – Community Strategic Plan is complete, and the Shire is currently conducting valuations, asset condition and service delivery consultation as the first stage of this process. Without adequate data collection the asset plan would not be worth the expense and would regurgitate the same average values already known and applied. The Long-Term Financial Plan will be reviewed once the Asset Management Plan is completed*

**Responsible Officer:** Chief Executive Officer  
**Completion Date:** June 2022

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**9. No Independent Review and Sign-Off of Office Employees Timesheets**

**Finding 2019**

During our payroll testing, we noted office employee timesheets are not independently reviewed and signed off.

**Status 2020**

Our payroll testing identified that this was still the case, whereby office employee timesheets are not independently reviewed and signed off.

**Rating: Significant (2019: Significant)**

**Implication**

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

**Recommendation**

We recommend the office employee timesheets be independently reviewed and signed off by the appropriate senior officer.

**Management Comment**

*Comment noted – Timesheets are now signed off by an appropriate senior officer.*

**Responsible Officer:** Chief Executive Officer and Deputy Chief Executive Officer  
**Completion Date:** Completed during 2020/21



**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****10. Credit Card Procedures****Finding 2019**

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

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

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

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

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

**Status 2020**

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

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

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

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

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

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**Recommendation**

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

In addition, we recommend:

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

**Management Comment**

*Comment noted – Credit Card Purchases will be expanded and shown in the list of accounts. Informally the additional recommended processes are already followed, and a policy will be presented to Council describing this process.*

**Responsible Officer:** Chief Executive Officer

**Completion Date:** January 2022

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****11. Key Balance Sheet Reconciliations****Finding 2019**

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

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

- Investments;
- Fixed Assets;
- Sundry Debtors;
- Sundry Creditors;
- Rates Debtors; and
- Rates Valuations.

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

In addition, we identified that although the:

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

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

**Status 2020**

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

- Trust;
- Investments;
- Fixed Assets;
- Sundry Debtors;
- Sundry Creditors;
- Rates Debtors; and
- Rates Valuations.

In addition, we identified that although the:

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

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

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

**Recommendation**

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

**Management Comment**

*Comments noted – DCEO senior management position now filled, and reconciliations will be conducted on a more timely basis.*

**Responsible Officer:** Deputy Chief Executive Officer  
**Completion Date:** Completed October 2021

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****12. General Journals – Supporting Documentation****Finding 2019**

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

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

**Status 2020**

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

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

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

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

**Recommendation**

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

**Management Comment**

*Comment noted – A handwritten general journal book is maintained stating the reason for the journal along with journal files which contain print outs of the Journal Batch Repots, attachments and worksheets and for end of year reconciliation journals these are filed in the audit worksheet file. More timely sign off by independent reviewer will be initiated.*

**Responsible Officer:** Deputy Chief Executive Officer  
**Completion Date:** October 2021

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****13. Payroll Exceptions****Finding 2019**

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

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

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

**Status 2020**

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

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

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

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

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

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**Recommendation**

We recommend the following:

- The Payroll Report generated from Datacom be independently reviewed and evidence of this review is documented in the form of a physical sign-off;
- Termination payout calculations be independently reviewed and signed off;
- Ensure that the Shire's superannuation matching is 5% or the relevant percentage and calculated accordingly on the employee's pay slip and legal advice should be obtained with respect to recovery of superannuation overpayments from current employees and former employees; and
- Electricity allowance be calculated in accordance with section 3 of internal policy, *11.4 Staff Housing – Subsidies*.

**Management Comment**

*Comment noted – Review of payroll procedure underway with inclusion of formal sign off. All payroll batches and termination payments are independently reviewed by senior management.*

*Review of electricity subsidy to be conducted as part of Policy Manual Review and Legal or Employee Relation advice will be sought regarding overpayment of superannuation.*

**Responsible Officer:** Chief Executive Officer  
**Completion Date:** December 2021

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****14. Sundry and Rates Debtors****Finding 2019**

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

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

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

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

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

**Status 2020**

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

In addition, our sundry debtor testing identified the following:

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

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

The Shire’s cash flow is negatively impacted by not actively following up outstanding debtor balances and invoicing debtors on timely manner and there is additionally a risk that debts may not be recovered. There is a further risk of non-compliance with Regulation 5(1) of the Local Government (Financial Management) Regulations 1996.



**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**Recommendation**

The Shire should ensure that all significant debtor outstanding balances are investigated on a regular basis and actions taken be documented as evidence of this investigation.

In addition, we recommend:

- All plant hire hourly rates should be disclosed in the Shire's Fees and Charges Schedule;
- When charging customers a fee, the Officer should check the authorized Fees and Charges Schedule; and
- Consideration be given to the Shire utilizing a sundry debtor form for all sundry invoices raised in Ozone.

**Management Comment**

*Comment noted – Debt Recovery was reinstated for Rates Debtors and is in the process of being implemented for Sundry Debtors*

*Plant Hire rates have been reviewed and expanded in both 2020 and 2021.*

*Supporting documentation is used for all sundry debtors however customers typically pay upfront for the community bus at the time of application as a deposit is required (cleaning and fuel is later worked out with the return of the bond). A more thorough check against the fees and charges will be implemented even where those fees are listed on the supporting documentation.*

**Responsible Officer:** Deputy Chief Executive Officer  
**Completion Date:** November 2021

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**15. Rates Notices**

**Finding 2019**

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

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

**Status 2020**

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

**Rating: Moderate (2019: Moderate)**

**Implication**

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

**Recommendation**

We recommend that final notices are issued as a reminder that funds are outstanding.

**Management Comment**

*Comment noted – 2020/21 correspondence was sent to all assessments with rates outstanding. Final Notice to be issued yearly*

**Responsible Officer:**

Rates Officer

**Completion Date:**

November 2021/December 2021

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**16. Expired Agreement with IT Service Provider**

**Finding 2019**

The Shire currently uses and places a high reliance on an external IT Service provider. At the time of our interim audit, the agreement in place between the Shire and the external IT service provider had expired (expired on 30 June 2016).

**Status 2020**

At the time of the final audit there was still no up to date agreement in place between the Shire and the external IT service provider (expired on 30 June 2016).

**Rating: Moderate (2019: Moderate)**

**Implication**

With no documented agreement in place, there is an increased risk of the external IT service provider terminating the arrangement resulting in the loss of years of knowledge of the Shire's IT infrastructure, policies and procedures, practices applied and security mechanisms.

**Recommendation**

Following the appropriate procurement processes, the Shire should negotiate and enter into an updated agreement with the external party for the IT services provided.

**Management Comment**

*Previous years saw rolling renewal (non-cancelation of services). New agreement Signed 23/11/2020. IT Service Provider operates through Telstra a WALGA preferred supplier.*

**Responsible Officer:** Chief Executive Officer  
**Completion Date:** Complete

**SHIRE OF YALGOO**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**17. Business Continuity Plan**

**Finding 2019**

The Shire does not currently have a Business Continuity Plan (BCP) in place.

**Status 2020**

Our inquiries indicate that this is still the case, the Shire does not currently have a BCP in place.

**Rating: Moderate (2019: Moderate)**

**Implication**

If the Shire's does not have a BCP in place and if it is not tested on a regular basis, there is a risk of significant delays and business interruption in the event of unforeseen circumstances in respect to the Shire's business.

**Recommendation**

The Shire should develop a business continuity plan based on an evaluation of risks which may disrupt critical business functions. The evaluation should identify critical systems and processes, minimum resources and response times needed to assure/resume operations.

An incident response plan - containing the information needed to respond to an incident (e.g. emergency contact lists, responsibilities) and a disaster recovery plan - detailing the steps to be taken to recover operations, should be developed based on the business continuity plan.

Plans should be communicated to staff and tested on a periodic basis to ensure that staff are familiar with their responsibilities. This should also include testing of IT system backups.

**Management Comment**

*Comment noted - The Shire has key elements of business continuity across Record Keeping Plans, Emergency Management Plans, Occupational Safety and Health Plans and Risk Management Plans. A Practical concentration of these elements will be undertaken when resources permit.*

**Responsible Officer:**

Deputy Chief Executive Officer

**Completion Date:**

March 2022

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****18. High Annual Leave Accrual at Year End****Finding 2019**

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

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

**Status 2020**

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

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

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

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

The absence of documentation and approval of leave taken, could also result in invalid transactions and incorrect amounts being paid to employees.

**Recommendation**

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

Furthermore, all leave taken should be supported by an appropriately authorised leave form.

**Management Comment**

*Outside staff work a 90-hour fortnight and accrue 5 weeks of annual leave per year. 225 hours is only one year of annual leave. 300 hours is 1.3 years of leave accrual which is not excessive.*

*The OAGs recommendation that leave should not accrue past one year is not supported by Management. The Shires current and previous enterprise/union agreements allow staff to hold seven weeks of annual leave accrued. Yalgoo Shire does not separately pay leave loading as part of those same agreements and a Reserve Fund exists to manage leave liability.*

*The OAGs comments may seem practical in a larger organisation or easier hiring environment but are disconnected from operational realities in isolated regional areas.*

*Comment noted – from October 2020 senior management completes checks for appropriately authorised leave forms.*

**Responsible Officer:**

Chief Executive Officer and Deputy Chief Executive Officer

**Completion Date:**

Completed October 2021

**SHIRE OF YALGOO****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE AUDIT****19. Private Works and Plant Operating Charge****Finding 2019**

During our review of the private works ledger as at 30 June 2019 we identified a loss of \$6,366 indicating that either not all private works had been invoiced or cash receipts had not been allocated accordingly to a private works job.

In addition, our review of the Plant Operating Charge (POC) identified that the Shire has not reviewed each plant item hourly charge out rate over the last four years.

**Status 2020**

During our review of the private works ledger as at 30 June 2020 we identified a profit of \$23,414 indicating that either not all associated private works expenses had been allocated accordingly to the private works job or FY2018/2019 private works were invoiced in FY2019/2020.

In addition, our review of the Plant Operating Charge (POC) identified that the Shire has not reviewed each plant item hourly charge out rate over the last four years which was demonstrated by the over allocation of plant hire of \$67,548 as at 30 June 2020.

**Rating: Moderate (2019: Minor)****Implication**

The loss incurred indicates a risk that not all private works have been invoiced or correctly allocated.

Actual plant cost expenditure could additionally not be correctly charged to the jobs during the year if the rates are not reviewed regularly.

**Recommendation**

The Shire should reconcile the private works ledger to ensure that all works are invoiced and all monies received is correctly allocated.

Furthermore, we recommend the Shire reviews the plant operating charge out rate on a periodic basis so that rates can be updated accordingly.

**Management Comment**

*Plant Operating Charges were reviewed by our financial consultant on 18 August 2020 (FY2020/21).*

**Responsible Officer:** ACEO  
**Completion Date:** Completed

## SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

## FINDINGS IDENTIFIED DURING THE AUDIT

**20. Non-Compliance with Section 5.55a Of the *Local Government Act 1995*****Finding 2019**

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

**Status 2020**

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

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

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

**Recommendation**

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

**Management Comment**

*Comment noted – The CEO will ensure the annual report is published on the Shires website within 14 days of being accepted by the local government.*

**Responsible Officer:**

Chief Executive Officer

**Completion Date:**

Within the appropriate timeframe

**SHIRE OF YALGOO**  
**BUDGET REVIEW 2021-22**  
**FINANCIAL ACTIVITY STATEMENT**

	2021-22	2021-22	2021-22	2021-22	2021-22		2021-22	COMMENTS
	JULY- FEB	JULY- FEB	ANNUAL	ANNUAL	VARIANCE		VARIANCE	
	BUDGET	ACTUAL	BUDGET	BUDGET	FAVOURABLE	UNFAVOURABLE	PERCENTAGE	
	\$	\$	\$	\$	\$	\$	%	
<b>OPERATING REVENUE</b>								
General Purpose Funding	4,742,512	3,285,608	5,028,444	4,769,614		(258,830)	-5.15%	Less rates levied and interest received municipal fund
Governance	-6,765,248	0	0	0	0			Firebreaks reimbursements DFES and additional fires services grant
Law, Order Public Safety	21,825	27,915	29,100	35,668	6,568		22.57%	Less reimbursement of health centre maintenance costs
Health	338	0	16,028	9,450		(6,578)	-41.04%	Minor variance
Education and Welfare	0	0	11,348	11,348	0			Minor variance
Housing	11,667	5,550	17,500	15,500		(2,000)	-11.43%	Minor variance
Community Amenities	14,750	14,738	34,625	36,540	1,915		5.53%	Minor variance
Recreation and Culture	2,667	4,669	304,800	307,523	2,723		0.89%	Less road agreement income Mt Gibson Shine and additional grant assessed for flood damage repair
Transport	4,500,239	298,159	6,000,319	8,568,265	2,567,946		42.80%	Additional income caravan park and tourism sales less contributions to emu cup event and duplication of workers compensation reimbursements
Economic Services	126,716	162,318	282,095	291,640	9,545		3.38%	Additional private works income, workers compensation reimbursements, rental income from pipeline material storage
Other Property and Services	(76,706)	127,192	34,000	163,697	129,697		381.46%	
	<b>\$2,578,758</b>	<b>\$3,926,149</b>	<b>\$11,758,259</b>	<b>\$14,209,245</b>	<b>\$2,718,394</b>	<b>(\$267,408)</b>		
<b>LESS OPERATING EXPENDITURE</b>								
General Purpose Funding	(126,339)	(103,655)	(205,361)	(193,602)	11,759		5.73%	less administration allocation and additional debt collection fees
Governance	(335,557)	(266,722)	(503,337)	(462,595)	40,742		8.09%	less administration allocation and election expenses
Law, Order, Public Safety	(131,165)	(129,165)	(196,748)	(200,639)		(3,891)	-1.98%	Minor variance
Health	(77,452)	(58,008)	(116,178)	(98,503)	17,675		15.21%	less administration allocation EHO consultancy fees and health centre maintenance
Education and Welfare	(13,941)	(3,317)	(20,912)	(20,152)	760		3.63%	Minor variance
Housing	(231,259)	(230,804)	(346,889)	(350,673)		(3,784)	-1.09%	Minor variance
Community Amenities	(171,134)	(111,459)	(256,826)	(222,801)	34,025		13.25%	Less rubbish collection costs, rubbish tip operations, cemetery maintenance, public conveniences maintenance, community bus maintenance
Recreation and Culture	(703,698)	(559,562)	(1,055,547)	(1,001,070)	54,477		5.16%	less administration allocation, community park maintenance, water park maintenance, community complex Paynes Find maintenance, old railway station ground maintenance and additional



**SHIRE OF YALGOO**  
**BUDGET REVIEW 2021-22**  
**FINANCIAL ACTIVITY STATEMENT**

	2021-22	2021-22	2021-22	2021-22	2021-22		2021-22	COMMENTS
	JULY- FEB	JULY- FEB	ANNUAL	ANNUAL	VARIANCE		VARIANCE	
	BUDGET	ACTUAL	BUDGET	BUDGET REVIEW	FAVOURABLE	UNFAVOURABLE	PERCENTAGE	
Transport	(3,602,304)	(1,539,618)	(5,403,456)	(9,322,307)		(3,918,851)	-72.52%	Less town street maintenance, rural roads maintenance and additional flood damage repairs
Economic Services	(594,224)	(591,625)	(891,336)	(911,730)		(20,394)	-2.29%	Additional expenditure caravan park operations less expenditure on Emu Cup event ,race track maintenance and contrutions for Yalgoo race day
Other Property & Services	(9,419)	(121,270)	(14,128)	(18,477)		(4,349)	-30.78%	Minor variance
	<b>(\$5,996,492)</b>	<b>(\$3,715,205)</b>	<b>(\$9,010,718)</b>	<b>(\$12,802,549)</b>	<b>\$159,438</b>	<b>(\$3,951,269)</b>		
<i>Increase(Decrease)</i>	<b>(\$3,417,734)</b>	<b>\$210,944</b>	<b>\$2,747,541</b>	<b>\$1,406,697</b>	<b>\$2,877,832</b>	<b>(\$4,218,677)</b>		
<b>ADD</b>								
Movement in current portion of loan borrowings	0	0	0	0	0			
Movement in Non - Current Provisions	0	0	0	0	0			
Movement in Accrued Salary and Wages	0	0	0	0	0			
Movement in Accrued Interest on Debentures	0	0	0	0	0			
Profit/ Loss on the disposal of assets	0	37,727	60,650	73,831	13,181			Additional proceeds from the sale or trade in of motor vehicles
Depreciation Written Back	896,566	896,566	1,344,849	1,344,849	0			
Book Value of Assets Sold Written Back	0	0	342,350	342,350	0			
	<b>\$896,566</b>	<b>\$934,293</b>	<b>\$1,747,849</b>	<b>\$1,761,030</b>	<b>\$13,181</b>	<b>\$0</b>		
<i>Sub Total</i>	<b>(\$2,521,168)</b>	<b>\$1,145,237</b>	<b>\$4,495,390</b>	<b>\$3,167,727</b>	<b>\$2,891,013</b>	<b>(\$4,218,677)</b>		
<b>LESS CAPITAL PROGRAMME</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>					
Purchase Tools	0	0	0					
Purchase Land & Buildings	(163,000)	(307,983)	(1,649,220)	(1,655,215)		(5,995)	-0.36%	Additional expenditure cemetery toilet and water tank construction and cement floor machinery shed depot
Infrastructure Assets - Roads	(1,060,000)	(378,287)	(1,700,000)	(1,958,107)		(258,107)	-15.18%	Additional expenditure as per Council resolution Yalgoo Morawa road
Infrastructure Assets - Recreation Facilities	(40,000)	(4,545)	(88,000)	(81,931)	6,069		6.90%	Sports complex footpath to link school not to proceed
Infrastructure Assets - Other	0	(16,348)	(135,000)	(135,000)	0			
Purchase Plant and Equipment	(200,000)	(69,911)	(926,600)	(920,511)	6,089		0.66%	Saving on purchase of motor vehicles and additional cost of replacement of utility for parks and gardens instead of a kubota
Purchase Furniture and Equipment	(48,000)	(18,398)	(187,500)	(207,500)		(20,000)	-10.67%	Additional costs anticipated for financial software implementation
Repayment of Debt - Loan Principal	(52,710)	(52,098)	(105,420)	(105,420)	0			
Transfer to Reserves	0	(3,360)	(2,753,206)	(1,156,892)	1,596,314		57.98%	Less income to be derived from Road agreement with Mt Gibson Shine to \$578092 and adjustment for actual 2020-21 \$151750 not estimated \$151200 for EMR Golden Grove for 2020-21 income generated
	<b>(\$1,563,710)</b>	<b>(\$850,930)</b>	<b>(\$7,544,946)</b>	<b>(\$6,220,576)</b>	<b>\$1,608,472</b>	<b>(\$284,102)</b>		
<b>ABNORMAL ITEMS</b>		(1)						
	<b>(\$1,563,710)</b>	<b>(\$850,931)</b>	<b>(\$7,544,946)</b>	<b>(\$6,220,576)</b>	<b>\$1,608,472</b>	<b>(\$284,102)</b>		

**SHIRE OF YALGOO**  
**BUDGET REVIEW 2021-22**  
**FINANCIAL ACTIVITY STATEMENT**

	2021-22	2021-22	2021-22	2021-22	2021-22		2021-22	COMMENTS
	JULY- FEB	JULY- FEB	ANNUAL	ANNUAL	VARIANCE		VARIANCE	
	BUDGET	ACTUAL	BUDGET	BUDGET REVIEW	FAVOURABLE	UNFAVOURABLE	PERCENTAGE	
<i>Sub Total</i>	<b>(\$4,084,878)</b>	<b>\$294,306</b>	<b>(\$3,049,556)</b>	<b>(\$3,052,850)</b>	<b>\$4,499,485</b>	<b>(\$4,502,779)</b>		
<b>LESS FUNDING FROM</b>								
Reserves	0	0	0	80,000	80,000		100.00%	Transfer as per Council resolution to fund Yalgoo Morawa Roadworks from general roads reserve
Loans Raised	0	0	0	0	0			
Opening Funds	3,049,556	3,049,556	3,049,556	3,049,556	0			The 2020-21 audit not yet finalised unable to confirm surplus
Closing Funds	0	0	0	0	0			
	<b>\$3,049,556</b>	<b>\$3,049,556</b>	<b>\$3,049,556</b>	<b>\$3,129,556</b>	<b>\$80,000</b>	<b>\$0</b>		
<b>NET SURPLUS (DEFICIT)</b>	<b>(\$1,035,322)</b>	<b>\$3,343,862</b>	<b>\$0</b>	<b>\$76,706</b>	<b>\$4,579,485</b>	<b>(\$4,502,779)</b>		

**SHIRE OF YALGOO**  
**RATE SETTING STATEMENT**  
**2021-22 BUDGET REVIEW**

ACTUALS AS AT 28 FEBRUARY 2022	2021-22 ADOPTED BUDGET	2021-22 REVISED BUDGET	2021-22 YTD ACTUAL
	\$	\$	\$
TOTAL OF OPERATING AND CAPITAL REVENUE AND EXPENDITURE	(7,099,868)	(6,765,248)	(3,044,273)
<b>ADD</b> DEPRECIATION WRITTEN BACK	1,344,849	1,344,849	896,566
<b>ADD</b> SURPLUS BROUGHT FORWARD	3,049,556	3,049,556	3,049,556
<b>LESS</b> SURPLUS CARRIED FORWARD	0	(76,706)	(3,343,862)
RATES LEVIED	(2,705,463)	(2,447,549)	(2,442,013)

**SHIRE OF YALGOO**  
**SUMMARY OF CURRENT ASSETS AND LIABILITIES**  
**2021-22 BUDGET REVIEW**

ACTUALS AS AT 28 FEBRUARY 2022	2021-22 ADOPTED BUDGET	2021-22 REVISED BUDGET	2021-22 YTD ACTUAL
	\$	\$	\$
<b>CURRENT ASSETS</b>			
Cash on Hand	200	200	200
Cash at Bank	5,320,898	3,499,130	5,656,910
Trade and Other Receivables	258,576	200,000	368,587
Inventories	0	0	11,357
<b>Total Current Assets</b>	5,579,674	3,699,330	6,037,054
<b>LESS CURRENT LIABILITIES</b>			
Provisions	(172,206)	(172,206)	(172,206)
Interest Bearing Loans and Borrowings	0	0	(53,322)
Trade and Other Payables	(365,736)	(300,000)	(604,100)
<b>Total Current Liabilities</b>	(537,942)	(472,206)	(829,628)
<b>NET CURRENT ASSETS</b>	5,041,732	3,227,124	5,207,426
Less Cash Backed Reserve	(5,231,122)	(3,339,808)	(2,106,276)
Plus Interest Bearing Loans and Borrowings	0	0	53,322
Plus Provisions	172,206	172,206	172,206
Plus Accrued Wages	16,394	16,394	16,394
Plus Interest on Debentures	790	790	790
	(5,041,732)	(3,150,418)	(1,863,564)
<b>SURPLUS OF CURRENT ASSETS OVER LIABILITIES</b>	\$0	\$76,706	\$3,343,862

**NOTE** 2021-22 ADOPTED BUDGET HAS NOT BEEN AMENDED SINCE ADOPTION

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adopted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>Proceeds Sale of Assets</b>										
1201011995 -Profit on Sale of Assets	(\$37,727)	\$0	\$0	\$0	\$0	\$0				
1405011995 · Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0				
1404011995 · Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0				
000000 CONTRA	\$37,727	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Prime Mover	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Back Hoe	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Cab Dual Truck	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Cat Prime Mover	\$0	\$0	\$0	\$0	(\$130,000)	\$0	(\$130,000)	\$0	0.00%	
00000 Proceeds Sale of Assets - Motor Vehicle Works Parks YA827	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Kubota	\$0	\$0	\$0	\$0	(\$5,000)	\$0	(\$12,818)	\$7,818	-156.36%	Additional trade in obtained
00000 Proceeds Sale of Assets - Motor Vehicle Fortunner	\$0	\$0	\$0	\$0	(\$42,000)	\$0	(\$42,000)	\$0	0.00%	
00000 Proceeds Sale of Assets - Motor Vehicle Fortunner	(\$37,727)	\$0	\$0	\$0	(\$41,000)	\$0	(\$37,727)	(\$3,273)	-7.98%	Less proceeds on trade in
00000 Proceeds Sale of Assets - Motor Vehicle CEO	\$0	\$0	\$0	\$0	(\$55,000)	\$0	(\$55,000)	\$0	0.00%	
00000 Proceeds Sale of Assets - Community Bus	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,636)	\$8,636		Proceeds from sale not budgeted for
00000 Proceeds Sale of Assets - Grader	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Trailer Tandum Axle	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets -Bomag BW24R	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Motor Vehicle Works Foreman Ute YA899	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Truck Works	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Truck Parks YA329	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Insurance Claim - YA827 note purchased 2015-16	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Ride on Mower	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Trailer Side Tipper	\$0	\$0	\$0	\$0	(\$80,000)	\$0	(\$80,000)	\$0	0.00%	
00000 Proceeds Sale of Assets - Toad Sweeper	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Proceeds Sale of Assets - Forklift	\$0	\$0	\$0	\$0	(\$25,000)	\$0	(\$25,000)	\$0	0.00%	
00000 Proceeds Sale of Assets -Skidsteer	\$0	\$0	\$0	\$0	(\$25,000)	\$0	(\$25,000)	\$0	0.00%	
	(\$37,727)	\$0	\$0	\$0	(\$403,000)	\$0	(\$416,181)			
						\$0				
<b>Written Down Value</b>										
00000 Written Down Value - Prado	\$0	\$0	\$0	\$0	\$0	\$46,750	\$46,750	\$0	0.00%	
00000 Written Down Value - Fortuner	\$0	\$0	\$0	\$0	\$0	\$34,850	\$34,850	\$0	0.00%	
00000 Written Down Value - Fortuner	\$0	\$0	\$0	\$0	\$0	\$35,700	\$35,700	\$0	0.00%	
00000 Written Down Value - Kubota	\$0	\$0	\$0	\$0	\$0	\$4,250	\$4,250	\$0	0.00%	
00000 Written Down Value - Side Tipper Trailers	\$0	\$0	\$0	\$0	\$0	\$68,000	\$68,000	\$0	0.00%	
00000 Written Down Value - Forklift	\$0	\$0	\$0	\$0	\$0	\$21,250	\$21,250	\$0	0.00%	
00000 Written Down Value - Skidsteer	\$0	\$0	\$0	\$0	\$0	\$21,250	\$21,250	\$0	0.00%	
00000 Written Down Value - Cat Prime Mover	\$0	\$0	\$0	\$0	\$0	\$110,300	\$110,300	\$0	0.00%	
00000 Written Down Value - Toro Mower	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
00000 Written Down Value - Grader	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
00000 Written Down Value -Community Bus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
00000 Written Down Value - Trailer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
00000 Written Down Value - Bomag BW24R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
00000 Written Down Value - Works Foreman ute YA899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
00000 Written Down Value - Truck Parks YA329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
00000 Written Down Value - Truck Tipper	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
00000 Written Down Value - Concrete Truck	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		Income	Expenditure				
	Income	Expenditure	Income	Expenditure						
00000 Written Down Value - Batching Plant and Agitator on Trailer	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Written Down Value - Boomlift	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Written Down Value -Ride on Mower	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Written Down Value - YA827 note purchased 2015-16	\$0	\$0	\$0	\$0	\$0	\$0				
00000 Written Down Value - 17 Shamrock Street	\$0	\$0	\$0	\$0	\$0	\$0				
<b>Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$37,727)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$342,350</b>	<b>\$342,350</b>			
<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$37,727)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$403,000)</b>	<b>\$342,350</b>	<b>(\$73,831)</b>			
<b>ABNORMAL ITEMS</b>										
00000 Years Doubtful Debts Provision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
00000 Bad Debts Written Off	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
00000 Prior Years Asset Adjustment -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
00000 Prior Years Payment Written Back	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - ABNORMAL ITEMS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - ABNORMAL ITEMS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - OPERATING STATEMENT</b>	<b>(\$37,727)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$403,000)</b>	<b>\$342,350</b>	<b>(\$73,831)</b>			
<b>GENERAL PURPOSE FUNDING</b>										
<b>RATES</b>										
<b>OPERATING EXPENDITURE</b>										
0000000000 - Early Payment Incentive	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%	
0000000000 - Title Searches	\$0	\$0	\$0	\$28	\$0	\$200	\$200	\$0	0.00%	
0301052645 - Valuation Expenses	\$0	\$3,014	\$0	\$1,400	\$0	\$10,000	\$10,000	\$0	0.00%	
0301902540- Debt Collection Costs	\$0	\$12,918	\$0	\$980	\$0	\$7,000	\$15,000	(\$8,000)	-114.29%	Additional recovery action
0000000000 - Rates Computer Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0301052612 - Refunds	\$0	\$486	\$0	\$420	\$0	\$3,000	\$3,000	\$0	0.00%	
0000000000 - Other Expenses	\$0	\$0	\$0	\$70	\$0	\$500	\$500	\$0	0.00%	
0301922505 - Admin Allocation - Rates	\$0	\$58,413	\$0	\$75,348	\$0	\$113,022	\$100,863	\$12,159	11.45%	Less administration allocation
0302052505 - Admin Allocation - Other GPF	\$0	\$27,823	\$0	\$47,093	\$0	\$70,639	\$63,040	\$7,599	11.45%	Less administration allocation
<b>Sub Total - GENERAL RATES OP/EXP</b>	<b>\$0</b>	<b>\$103,655</b>	<b>\$0</b>	<b>\$126,339</b>	<b>\$0</b>	<b>\$205,361</b>	<b>\$193,602</b>			
<b>OPERATING INCOME</b>										
0301051740- GRV- Townsites Improved	(\$20,865)	\$0	(\$20,103)	\$0	(\$20,103)	\$0	(\$19,705)	(\$398)	-1.98%	Less rates levied then anticipated

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adopted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		JULY- FEB 2022 YTD					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>000000000- GRV- Mining Infrastructure</b>	(\$726,962)	\$0	(\$774,690)	\$0	(\$774,690)	\$0	(\$726,962)	(\$47,728)	-6.16%	Less rates levied then anticipated
<b>0301151720 - UV - Pastoral Rates</b>	(\$63,585)	\$0	(\$65,642)	\$0	(\$65,642)	\$0	(\$59,235)	(\$6,407)	-9.76%	Less rates levied then anticipated
<b>0301201710 - UV - Mining Leases</b>	(\$1,396,191)	\$0	(\$1,636,626)	\$0	(\$1,636,626)	\$0	(\$1,384,881)	(\$251,745)	-15.38%	Less rates levied then anticipated
<b>0301251700 - UV - Prospecting</b>	(\$232,046)	\$0	(\$161,352)	\$0	(\$161,352)	\$0	(\$209,716)	\$48,364	29.97%	More rates levied then anticipated
<b>0301451740- GRV - Minimum (Improved)</b>	\$0	\$0	(\$1,160)	\$0	(\$1,160)	\$0	(\$1,160)	\$0	0.00%	
<b>0301101745 - GRV - Minimum (Vacant)</b>	(\$2,364)	\$0	(\$2,900)	\$0	(\$2,900)	\$0	(\$2,900)	\$0	0.00%	
<b>0310551720 - UV - Minimum (Pastoral)</b>	\$0	\$0	(\$4,350)	\$0	(\$4,350)	\$0	(\$4,350)	\$0	0.00%	
<b>0310601710 - UV - Minimum (Mining)</b>	\$0	\$0	(\$11,310)	\$0	(\$11,310)	\$0	(\$11,310)	\$0	0.00%	
<b>0000000000 - UV - Minimum (Prospecting)</b>	\$0	\$0	(\$22,330)	\$0	(\$22,330)	\$0	(\$22,330)	\$0	0.00%	
<b>0000000000 - UV Interim (Exploration)</b>	\$0	\$0	(\$3,333)	\$0	(\$5,000)	\$0	(\$5,000)	\$0	0.00%	
<b>0301752615 - Rates Written Off &amp; Provision for Doubtful Debts Written Back</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>0301801125 - Legal Expenses Recovered</b>	(\$1,244)	\$0	\$0	\$0	\$0	\$0	(\$1,244)	\$1,244	100.00%	Legal expenses recoverables as a charge against the land
<b>0301401780 - Non Payment Penalty</b>	(\$263)	\$0	(\$3,333)	\$0	(\$5,000)	\$0	(\$5,000)	\$0	0.00%	To apply from the 1 January 2022
<b>0000000000 - FESA Interest</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>0301951005 - Account Enquiries</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>0301301770 - Cost of Instalment Option Interest</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>0301351775 - Cost of Instalment Option Admin Fees</b>	(\$40)	\$0	(\$133)	\$0	(\$200)	\$0	(\$40)	(\$160)	80.00%	Less instalment plans taken
<b>Sub Total - GENERAL RATES OP/INC</b>	(\$2,443,560)	\$0	(\$2,707,263)	\$0	(\$2,710,663)	\$0	(\$2,453,833)			
<b>Total - GENERAL RATES</b>	(\$2,443,560)	\$103,655	(\$2,707,263)	\$126,339	(\$2,710,663)	\$205,361	(\$2,260,231)			
<b>OTHER GENERAL PURPOSE FUNDING</b>										
<b>OPERATING EXPENDITURE</b>										
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>OPERATING INCOME</b>										
<b>0303051525 - Grants Commission</b>	(\$626,032)	\$0	(\$626,031)	\$0	(\$834,708)	\$0	(\$834,708)	\$0	0.00%	
<b>0303051525 - Local Road Grants</b>	(\$212,566)	\$0	(\$212,567)	\$0	(\$283,422)	\$0	(\$283,422)	\$0	0.00%	
<b>000000000- Grants - Local Roads and Community Infrastructure Program (LRCI)</b>	\$0	\$0	(\$1,190,651)	\$0	(\$1,190,651)	\$0	(\$1,190,651)	\$0	0.00%	
<b>0303051315 - Interest on Invest - Muni</b>	(\$90)	\$0	(\$2,000)	\$0	(\$3,000)	\$0	(\$1,000)	(\$2,000)	66.67%	Lower interest rates then anticipated
<b>0303051315 - Interest on Invest - Reserves</b>	(\$3,360)	\$0	(\$4,000)	\$0	(\$6,000)	\$0	(\$6,000)	\$0	0.00%	
<b>0303051315 - Interest on Invest-Other Funds</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>	(\$842,048)	\$0	(\$2,035,249)	\$0	(\$2,317,781)	\$0	(\$2,315,781)			
<b>Total - OTHER GENERAL PURPOSE FUNDING</b>	(\$842,048)	\$0	(\$2,035,249)	\$0	(\$2,317,781)	\$0	(\$2,315,781)			
<b>Total - GENERAL PURPOSE FUNDING</b>	(\$3,285,608)	\$103,655	(\$4,742,512)	\$126,339	(\$5,028,444)	\$205,361	(\$4,576,012)			

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>GOVERNANCE</b>										
<b>MEMBERS OF COUNCIL</b>										
<b>OPERATING EXPENDITURE</b>										
0401012725 · Members Subscriptions	\$0	\$23,737	\$0	\$1,333	\$0	\$2,000	\$623	\$1,377		Posting error correction to come \$23114 to be transferred to 69% account 1405012725
0401012716 · Presidents allowance	\$0	\$7,000	\$0	\$8,000	\$0	\$12,000	\$12,000	\$0		0%
0401012717 · Deputy Presidents allowance	\$0	\$2,000	\$0	\$2,000	\$0	\$3,000	\$3,000	\$0		0%
0401012715 · Members Meeting Fees	\$0	\$15,495	\$0	\$20,000	\$0	\$30,000	\$30,000	\$0		0%
0401012718 · Members Travelling	\$0	\$5,169	\$0	\$5,000	\$0	\$7,500	\$7,500	\$0		0%
0401012719 · Member Communication Allowance	\$0	\$14,040	\$0	\$14,000	\$0	\$21,000	\$21,000	\$0		0%
0401012060 · Conference Expenses	\$0	\$15,074	\$0	\$10,000	\$0	\$15,000	\$17,500	(\$2,500)		-17% Additional conference attendance
0401012120 · Training Expenses	\$0	\$2,804	\$0	\$6,667	\$0	\$10,000	\$10,000	\$0		0%
0401012721 · Refreshments & Receptions	\$0	\$1,577	\$0	\$4,000	\$0	\$6,000	\$4,000	\$2,000		33% less expenditure in meeting refreshments
0401012722 · Election Expenses	\$0	\$8,977	\$0	\$10,000	\$0	\$15,000	\$8,977	\$6,023		40% Less election expenditure
0401012723 · Council Chambers Maintenance	\$0	\$0	\$0	\$1,333	\$0	\$2,000	\$2,000	\$0		0%
0401012300 · Members Insurance	\$0	\$425	\$0	\$783	\$0	\$1,175	\$425	\$750		64% Less insurance premiums
0401012705 · Members Donations	\$0	\$8,325	\$0	\$2,667	\$0	\$4,000	\$6,575	(\$2,575)		Additional donations made to Wheatbelt Christian Fellowship \$4000 and Participation in 1 man and his bike TV series \$4250 posted to wrong account belong to account 1302012695 -64% posting adjustment to come
0401052720 · Murchison Zone WALGA Exps	\$0	\$2,730	\$0	\$2,000	\$0	\$3,000	\$2,730	\$270		9% Less membership subscriptions
0401012720 · Members Expenses Other	\$0	\$1,827	\$0	\$6,667	\$0	\$10,000	\$5,000	\$5,000		50% less other member expenses
0401012695 · Consultancy -Planning - Integrated,Policies ,ETC	\$0	\$23,800	\$0	\$46,667	\$0	\$70,000	\$70,000	\$0		0%
0401012695 · Consultancy CEO Recruitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0%
0401252695 · Planning - Business Cases - Grant Applications	\$0	\$0	\$0	\$5,000	\$0	\$7,500	\$7,500	\$0		0%
0401012505 · Admin Allocation - Members	\$0	\$132,671	\$0	\$188,370	\$0	\$282,555	\$252,158	\$30,397		11% Less administration allocation
0401012980 · Depn - Membership	\$0	\$1,071	\$0	\$1,071	\$0	\$1,607	\$1,607	\$0		0%
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>	<b>\$0</b>	<b>\$266,722</b>	<b>\$0</b>	<b>\$335,558</b>	<b>\$0</b>	<b>\$503,337</b>	<b>\$462,595</b>			
<b>OPERATING INCOME</b>										
0402011620 · Community Event funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0%
<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - MEMBERS OF COUNCIL</b>	<b>\$0</b>	<b>\$266,722</b>	<b>\$0</b>	<b>\$335,558</b>	<b>\$0</b>	<b>\$503,337</b>	<b>\$462,595</b>			
<b>GOVERNANCE - GENERAL</b>										
<b>OPERATING EXPENDITURE</b>										



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Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>OPERATING INCOME</b>										
<b>Sub Total - GOVERNANCE - GENERAL OP/INC</b>	\$0	\$0	\$0	\$0		\$0	\$0			
<b>Total - GOVERNANCE - GENERAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Total - GOVERNANCE</b>	\$0	\$266,722	\$0	\$335,558	\$0	\$503,337	\$462,595			
<b>LAW ORDER &amp; PUBLIC SAFETY</b>										
<b>FIRE PREVENTION</b>										
<b>OPERATING EXPENDITURE</b>										
050101 - Fire Prevention Expenses	\$0	\$242	\$0	\$5,000	\$0	\$7,500	\$2,500	\$5,000	66.67%	Less expenditure then anticipated
050110 - Fire Vehicles Expenses	\$0	\$23,751	\$0	\$6,667	\$0	\$10,000	\$30,000	(\$20,000)	-200.00%	Additional insurance premiums
0501102300 - Fire Insurance	\$0	\$2,280	\$0	\$1,520	\$0	\$2,280	\$2,280	\$0	0.00%	
050115 - Fire Shed Expenses	\$0	\$1,856	\$0	\$1,564	\$0	\$2,346	\$2,346	\$0	0.00%	
050125 - Emergency Management (CESM)	\$0	\$12,035	\$0	\$17,333	\$0	\$26,000	\$20,000	\$6,000	23.08%	Less contribution to cost of service
0000000000 - Feasibility Study Regional Emergency Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0000000000 - Emergency Management Training Facility Amalgamation of Council Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0501012505 - Admin Allocation - Fire Control	\$0	\$13,267	\$0	\$18,837	\$0	\$28,255	\$25,215	\$3,040	10.76%	Less administration allocation
0501012980 - Depn - Fire Control	\$0	\$20,842	\$0	\$20,842	\$0	\$31,263	\$31,263	\$0	0.00%	
<b>Sub Total - FIRE PREVENTION OP/EXP</b>	\$0	\$74,273	\$0	\$71,763	\$0	\$107,644	\$113,604			
<b>OPERATING INCOME</b>										
0501011515 - Fire Service Grants	(\$18,809)	\$0	(\$18,750)	\$0	(\$25,000)	\$0	(\$26,518)	\$1,518	6.07%	Additional operating grant received
0501202695 - Fire Breaks Fees - DFES	(\$4,900)	\$0	\$0	\$0	\$0	\$0	(\$4,900)	\$4,900	100.00%	Fire breaks charges recoupable from DFES not budgeted for
0501251095 - FESA Admin Commission	(\$4,000)	\$0	(\$3,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0	0.00%	
<b>Sub Total - FIRE PREVENTION OP/INC</b>	(\$27,709)	\$0	(\$21,750)	\$0	(\$29,000)	\$0	(\$35,418)			
<b>Total - FIRE PREVENTION</b>	(\$27,709)	\$74,273	(\$21,750)	\$71,763	(\$29,000)	\$107,644	\$78,186			
<b>ANIMAL CONTROL</b>										
<b>OPERATING EXPENDITURE</b>										

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Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>050205 - Animal Control Expenses</b>	\$0	\$0	\$0	\$8,582	\$0	\$12,873	\$2,000	\$10,873	84.46%	Less expenditure then anticipated
<b>0502012505 - Other Animal Control Expenses</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>0502052695 - Animal Ranger Expenses</b>	\$0	\$27,131	\$0	\$16,000	\$0	\$24,000	\$36,731	(\$12,731)	-53.05%	Additional service
<b>0502152695 - Animal Sterilisation Program</b>	\$0	\$4,633	\$0	\$2,667	\$0	\$4,000	\$4,633	(\$633)	-15.83%	Minor variance
<b>0502012505 - Admin Allocation - Animal Contr</b>	\$0	\$13,267	\$0	\$18,837	\$0	\$28,255	\$25,215	\$3,040	10.76%	Less administration allocation
<b>0502012980 - Deprn. Animal Control</b>	\$0	\$432	\$0	\$432	\$0	\$648	\$648	\$0	0.00%	
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>	\$0	\$45,463	\$0	\$46,517	\$0	\$69,776	\$69,227			
<b>OPERATING INCOME</b>										
<b>0502011305 - Fines &amp; Penalties</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>0502011115 - Impounding Fees</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>0000000000- Other Revenue</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>0502011080 - Dog Registrations</b>	(\$206)	\$0	(\$75)	\$0	(\$100)	\$0	(\$250)	\$150	-150.00%	Minor variance
<b>Sub Total - ANIMAL CONTROL OP/INC</b>	(\$206)	\$0	(\$75)	\$0	(\$100)	\$0	(\$250)			
<b>Total - ANIMAL CONTROL</b>	(\$206)	\$45,463	(\$75)	\$46,517	(\$100)	\$69,776	\$68,977			
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>										
<b>OPERATING EXPENDITURE</b>										
<b>050305 - Community Safety</b>	\$0	\$2,796	\$0	\$133	\$0	\$200	\$200	\$0	0.00%	Posting error correction to come
<b>0503102695 - MWIRSA LG Road Safety Contribution</b>	\$0	\$0	\$0	\$3,333	\$0	\$5,000	\$5,000	\$0	0.00%	
<b>0503012505 - Admin Allocation - Other Law</b>	\$0	\$6,633	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	10.76%	Less administration allocation
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP/EXP</b>	\$0	\$9,429	\$0	\$12,885	\$0	\$19,328	\$17,808			
<b>OPERATING INCOME</b>										
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP /INC</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>	\$0	\$9,429	\$0	\$12,885	\$0	\$19,328	\$17,808			
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>	(\$27,915)	\$129,165	(\$21,825)	\$131,165	(\$29,100)	\$196,748	\$164,971			
<b>HEALTH</b>										
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>										
<b>OPERATING EXPENDITURE</b>										

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Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>070405 - EHO Consulting</b>	\$0	\$6,570	\$0	\$10,667	\$0	\$16,000	\$10,000	\$6,000	37.50%	Less consultancy fees then anticipated
<b>0704102650- Water Sampling Expenses</b>	\$0	\$0	\$0	\$667	\$0	\$1,000	\$1,000	\$0	0.00%	
<b>0704052720 - Other Health Admin Expenses</b>	\$0	\$0	\$0	\$200	\$0	\$300	\$300	\$0	0.00%	
<b>0704012505 - Admin Allocation - Other Health</b>	\$0	\$6,634	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	10.76%	Less administration allocation
<b>0704012980 - Depn. - Health Admin. &amp; Inspect</b>	\$0	\$1,946	\$0	\$1,946	\$0	\$2,919	\$2,919	\$0	0.00%	
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>	\$0	\$15,150	\$0	\$22,898	\$0	\$34,347	\$26,827			
<b>OPERATING INCOME</b>										
<b>0704011105 - Health Inspection Fees and Food Licence Applications</b>	\$0	\$0	(\$225)	\$0	(\$300)	\$0	(\$300)	\$0	0.00%	
<b>0704011190- Septic Tank Fee</b>	\$0	\$0	(\$113)	\$0	(\$150)	\$0	(\$150)	\$0	0.00%	
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>	\$0	\$0	(\$338)	\$0	(\$450)	\$0	(\$450)			
<b>Total - HEALTH ADMIN &amp; INSPECTION</b>	\$0	\$15,150	(\$338)	\$22,898	(\$450)	\$34,347	\$26,377			
<b>MATERNAL AND INFANT HEALTH</b>										
<b>OPERATING EXPENDITURE</b>										
<b>Sub Total - MATERNAL AND INFANT HEALTH</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Total - MATERNAL AND INFANT HEALTH</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>PREVENTIVE SERVICE</b>										
<b>OPERATING EXPENDITURE</b>										
<b>070505 - Mosquito Control</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>0705012505 - Admin Allocated - Prev Services</b>	\$0	\$3,317	\$0	\$4,709	\$0	\$7,064	\$6,304	\$760	10.75%	Less administration allocation
<b>0705012980 - Depn - Prev Services</b>	\$0	\$19,157	\$0	\$19,157	\$0	\$28,735	\$28,735	\$0	0.00%	
<b>Sub Total - PREVENTIVE SRVS - OP/EXP</b>	\$0	\$22,474	\$0	\$23,866	\$0	\$35,799	\$35,039			
<b>Total - PREVENTIVE SERVICES</b>	\$0	\$22,474	\$0	\$23,866	\$0	\$35,799	\$35,039			
<b>PREVENTIVE SERVICE - OTHER</b>										
<b>OPERATING EXPENDITURE</b>										
<b>Sub Total - PREVENTIVE SRVS - OTHER OP/EXP</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>Total - PREVENTIVE SERVICES - OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>OTHER HEALTH</b>										
<b>OPERATING EXPENDITURE</b>										
070705 - Health Centre Maintenance	\$0	\$5,505	\$0	\$10,385	\$0	\$15,578	\$9,000	\$6,578	42.23%	Less costs in the maintenance of facility anticipated refer below cost recoupable
070710 - Analytical Expenses	\$0	\$360	\$0	\$333	\$0	\$500	\$360	\$140	28.00%	Minor variance
070715 - Ambulance Services	\$0	\$889	\$0	\$1,133	\$0	\$1,699	\$1,699	\$0	0.00%	
070725 - Dental Services	\$0	\$362	\$0	\$0	\$0	\$0	\$362	(\$362)	-100.00%	Not budgeted for
0707012505 - Other Health Admin Allocation	\$0	\$13,267	\$0	\$18,837	\$0	\$28,255	\$25,215	\$3,040	10.76%	Less administration allocation
0707012980 - Depn - Other Health	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Additional Nurse Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - OTHER HEALTH OP/EXP</b>	<b>\$0</b>	<b>\$20,383</b>	<b>\$0</b>	<b>\$30,688</b>	<b>\$0</b>	<b>\$46,032</b>	<b>\$36,636</b>			
<b>OPERATING INCOME</b>										
0707011472 - Reimbursements WACHS	\$0	\$0	\$0	\$0	(\$15,578)	\$0	(\$9,000)	(\$6,578)	-42.23%	Less costs in the maintenance of facility anticipated refer above cost recoupable
<b>Sub Total - OTHER HEALTH OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$15,578)</b>	<b>\$0</b>	<b>(\$9,000)</b>			
<b>Total - OTHER HEALTH</b>	<b>\$0</b>	<b>\$20,383</b>	<b>\$0</b>	<b>\$30,688</b>	<b>(\$15,578)</b>	<b>\$46,032</b>	<b>\$27,636</b>			
<b>Total - HEALTH</b>	<b>\$0</b>	<b>\$58,008</b>	<b>(\$338)</b>	<b>\$77,452</b>	<b>(\$16,028)</b>	<b>\$116,178</b>	<b>\$89,053</b>			
<b>EDUCATION &amp; WELFARE</b>										
<b>EDUCATION</b>										
<b>OPERATING EXPENDITURE</b>										
0000000000 - Education Initiative	\$0	\$0	\$0	\$1,667	\$0	\$2,500	\$2,500	\$0	0.00%	
0601012505 - Admin Allocation - Other Educat	\$0	\$3,317	\$0	\$4,709	\$0	\$7,064	\$6,304	\$760	10.75%	Less administration allocation
<b>Sub Total - EDUCATION OP/EXP</b>	<b>\$0</b>	<b>\$3,317</b>	<b>\$0</b>	<b>\$6,376</b>	<b>\$0</b>	<b>\$9,564</b>	<b>\$8,804</b>			
<b>Total - EDUCATION</b>	<b>\$0</b>	<b>\$3,317</b>	<b>\$0</b>	<b>\$6,376</b>	<b>\$0</b>	<b>\$9,564</b>	<b>\$8,804</b>			
<b>OTHER EDUCATION</b>										
<b>OPERATING EXPENDITURE</b>										
<b>Sub Total - OTHER EDUCATION OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - OTHER EDUCATION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			

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Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>WELFARE</b>										
<b>OPERATING EXPENDITURE</b>										
0601022720 · Youth and Family Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0000000000 · Local Action Group Expenses	\$0	\$0	\$0	\$7,565	\$0	\$11,348	\$11,348	\$0	0.00%	
<b>Sub Total - WELFARE OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,565</b>	<b>\$0</b>	<b>\$11,348</b>	<b>\$11,348</b>			
<b>OPERATING INCOME</b>										
000000 - Government Grant - Local Drug Action Team	\$0	\$0	\$0	\$0	(\$11,348)	\$0	(\$11,348)	\$0	0.00%	
<b>Sub Total - WELFARE OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$11,348)</b>	<b>\$0</b>	<b>(\$11,348)</b>			
<b>Total - WELFARE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,565</b>	<b>(\$11,348)</b>	<b>\$11,348</b>	<b>\$0</b>			
<b>AGED &amp; DISABLED OTHER</b>										
<b>OPERATING EXPENDITURE</b>										
<b>Sub Total - AGED &amp; DISABLED OTHER OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - AGED &amp; DISABLED OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - EDUCATION &amp; WELFARE</b>	<b>\$0</b>	<b>\$3,317</b>	<b>\$0</b>	<b>\$13,941</b>	<b>(\$11,348)</b>	<b>\$20,912</b>	<b>\$8,804</b>			
<b>HOUSING</b>										
<b>STAFF HOUSING</b>										
<b>OPERATING EXPENDITURE</b>										
090101 · Staff Housing Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0901012300 · Housing Expenses - Insurance	\$0	\$14,864	\$0	\$5,733	\$0	\$8,600	\$14,864	(\$6,264)	-72.84%	Higher insurance premiums
0000000000 · Housing Expenses - Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0901012805 · Housing Expenses - Utilities - Electricity	\$0	\$7,735	\$0	\$4,333	\$0	\$6,500	\$11,600	(\$5,100)	-78.46%	Less electricity consumption anticipated
0901012820 · Housing Expenses - Utilities - Telephone /Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0901012825 · Housing Expenses - Utilities - Water	\$0	\$8,917	\$0	\$10,000	\$0	\$15,000	\$13,500	\$1,500	10.00%	Less water use
090105 · Housing Expenses - R & M( Including painting)	\$0	\$122,364	\$0	\$122,117	\$0	\$183,176	\$183,176	\$0	0.00%	
0000000000 · Housing Expenses - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0901012425 · Interest Expense Loan 56	\$0	\$1,255	\$0	\$1,398	\$0	\$2,097	\$2,097	\$0	0.00%	
0901012410 · Interest Expense Loan 53	\$0	\$1,622	\$0	\$1,960	\$0	\$2,940	\$2,940	\$0	0.00%	
0901012420 · Interest Expense Loan 55	\$0	\$2,297	\$0	\$2,827	\$0	\$4,241	\$4,241	\$0	0.00%	
0901012505 · Admin Allocation	\$0	\$19,901	\$0	\$28,256	\$0	\$42,384	\$37,824	\$4,560	10.76%	Less administration allocation
0901012980 · Depreciation - Staff Housing	\$0	\$22,035	\$0	\$22,035	\$0	\$33,053	\$33,053	\$0	0.00%	

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And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>Sub Total - STAFF HOUSING OP/EXP</b>	\$0	\$200,990	\$0	\$198,661	\$0	\$297,991	\$303,295			
<b>OPERATING INCOME</b>										
0901011195 - Staff Housing Rental	(\$5,550)	\$0	(\$11,667)	\$0	(\$17,500)	\$0	(\$10,500)	(\$7,000)	-40.00%	Less staff rent anticipated to be received Journal for \$1500 to come to correct posting to wrong account
0901011640 - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0000000000 - Telstra Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0000000000 - Grant - 2 Units 17 Shemrock Street	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - STAFF HOUSING OP/INC</b>	(\$5,550)	\$0	(\$11,667)	\$0	(\$17,500)	\$0	(\$10,500)			
<b>Total - STAFF HOUSING</b>	(\$5,550)	\$200,990	(\$11,667)	\$198,661	(\$17,500)	\$297,991	\$292,795			
<b>HOUSING OTHER</b>										
<b>OPERATING EXPENDITURE</b>										
0902012505 - Admin Alloc - Other Housing	\$0	\$6,634	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	10.76%	Less administration allocation
0902012980 - Depn - Other Housing	\$0	\$23,180	\$0	\$23,180	\$0	\$34,770	\$34,770	\$0	0.00%	
<b>Sub Total - HOUSING OTHER OP/EXP</b>	\$0	\$29,814	\$0	\$32,599	\$0	\$48,898	\$47,378			
<b>OPERATING INCOME</b>										
0902011620 - Other Housing Rental	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,000)	\$5,000	100.00%	Rental of properities to non staff members
<b>Sub Total - HOUSING OTHER OP/INC</b>	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,000)			
<b>Total - HOUSING OTHER</b>	\$0	\$29,814	\$0	\$32,599	\$0	\$48,898	\$42,378			
<b>Total - HOUSING</b>	(\$5,550)	\$230,804	(\$11,667)	\$231,259	(\$17,500)	\$346,889	\$335,173			
<b>COMMUNITY AMENITIES</b>										
<b>SANITATION - HOUSEHOLD REFUSE</b>										
<b>OPERATING EXPENDITURE</b>										
100105 - Household Refuse Collection	\$0	\$20,910	\$0	\$26,667	\$0	\$40,000	\$35,000	\$5,000	12.50%	Lower collection costs
100110 - Refuse Site Mainten - Yalgoo	\$0	\$5,511	\$0	\$9,480	\$0	\$14,220	\$10,000	\$4,220	29.68%	Less expenditure anticipated for maintenance
100115 - Refuse Site Mainten - Paynes F	\$0	\$0	\$0	\$3,333	\$0	\$5,000	\$5,000	\$0	0.00%	
100120 - Commercial Refuse Collection	\$0	\$6,971	\$0	\$8,000	\$0	\$12,000	\$12,000	\$0	0.00%	
1001251170 - Replacement bins	\$0	\$0	\$0	\$1,333	\$0	\$2,000	\$2,000	\$0	0.00%	
1001012505 - Admin Allocation - Sanitation	\$0	\$6,634	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	10.76%	Less administration allocation
<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>	\$0	\$40,026	\$0	\$58,232	\$0	\$87,348	\$76,608			

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>OPERATING INCOME</b>										
1001051110 - Household Refuse Remove. Charges	(\$9,195)	\$0	(\$9,500)	\$0	(\$9,500)	\$0	(\$9,500)	\$0	0.00%	Posting error correction to come \$305.42
1001201040 - Commercial Refuse Remov Charges	(\$3,250)	\$0	(\$3,250)	\$0	(\$3,250)	\$0	(\$3,250)	\$0	0.00%	
<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>	<b>(\$12,445)</b>	<b>\$0</b>	<b>(\$12,750)</b>	<b>\$0</b>	<b>(\$12,750)</b>	<b>\$0</b>	<b>(\$12,750)</b>			
<b>Total - SANITATION HOUSEHOLD REFUSE</b>	<b>(\$12,445)</b>	<b>\$40,026</b>	<b>(\$12,750)</b>	<b>\$58,232</b>	<b>(\$12,750)</b>	<b>\$87,348</b>	<b>\$63,858</b>			
<b>SANITATION OTHER</b>										
<b>OPERATING EXPENDITURE</b>										
<b>Sub Total - SANITATION OTHER OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>OPERATING INCOME</b>										
<b>Sub Total - SANITATION OTHER OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - SANITATION OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>SEWERAGE</b>										
<b>EFFLUENT DRAINAGE SYSTEM</b>										
<b>OPERATING EXPENDITURE</b>										
<b>Sub Total - SEWERAGE OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>OPERATING INCOME</b>										
<b>Sub Total - SEWERAGE OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - SEWERAGE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>PROTECTION OF THE ENVIRONMENT</b>										
<b>OPERATING EXPENDITURE</b>										
100205 - Removal Abandoned Vehicles	\$0	\$0	\$0	\$250	\$0	\$500	\$500	\$0	0.00%	
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>			

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>OPERATING INCOME</b>										
	\$0	\$0	\$0	\$0	\$0	\$0				
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Total - PROTECTION OF THE ENVIRONMENT</b>	\$0	\$0	\$0	\$250	\$0	\$500	\$500			
<b>TOWN PLANNING AND REGIONAL DEVELOPMENT</b>										
<b>OPERATING EXPENDITURE</b>										
1006052525 - TP Scheme Expenses	\$0	\$0	\$0	\$3,333	\$0	\$5,000	\$5,000	\$0	0.00%	
1006202525 - EHO Consulting	\$0	\$9,662	\$0	\$9,333	\$0	\$14,000	\$14,000	\$0	0.00%	
100625 - Yalgoo Revitalisation Planning - Unspent Grant C/fwd	\$0	\$0	\$0	\$13,250	\$0	\$19,875	\$19,875	\$0	0.00%	
1006012505 - Admin Allocation - Town Plannin	\$0	\$6,634	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	10.76%	Less administration allocation
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>	\$0	\$16,296	\$0	\$35,335	\$0	\$53,003	\$51,483			
<b>OPERATING INCOME</b>										
100625 - Yalgoo Revitalisation Planning - Unspent Grant C/fwd	\$0	\$0	\$0	\$0	(\$19,875)	\$0	(\$19,875)	\$0	0.00%	
000000 - Town Planning Fees	(\$115)	\$0	\$0	\$0	\$0	\$0	(\$115)	\$115	100.00%	\$115 represents building permit fee posting error correction to come
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>	(\$115)	\$0	\$0	\$0	(\$19,875)	\$0	(\$19,990)			
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>	(\$115)	\$16,296	\$0	\$35,335	(\$19,875)	\$53,003	\$31,493			
<b>OTHER COMMUNITY AMENITIES</b>										
<b>OPERATING EXPENDITURE</b>										
100705 - Cemetery Expenses	\$0	\$3,174	\$0	\$7,812	\$0	\$11,718	\$7,000	\$4,718	40.26%	Less maintenance costs
100710 - Public Conveniences	\$0	\$21,212	\$0	\$29,671	\$0	\$44,507	\$35,000	\$9,507	21.36%	Less maintenance and cleaning costs
100715 - Community Bus Expenses	\$0	\$4,701	\$0	\$8,000	\$0	\$12,000	\$7,500	\$4,500	37.50%	Less maintenance new bus
100720 - Vacant Land Development/Mtce	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
1007012415 - Interest Expenditure - Loan 54	\$0	\$926	\$0	\$1,139	\$0	\$1,709	\$1,709	\$0	0.00%	
1007012505 - Admin Allocation - Other Commun	\$0	\$13,267	\$0	\$18,837	\$0	\$28,255	\$25,215	\$3,040	10.76%	Less administration allocation
1007012980 - Depn - Other Community Services	\$0	\$11,857	\$0	\$11,857	\$0	\$17,786	\$17,786	\$0	0.00%	
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXP</b>	\$0	\$55,137	\$0	\$77,317	\$0	\$115,975	\$94,210			
<b>OPERATING INCOME</b>										



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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
1007051035 - Cemetery Fees	(\$1,200)	\$0	(\$1,000)	\$0	(\$1,000)	\$0	(\$2,400)	\$1,400	140.00%	Additional fee for burial
1007151055 - Community Bus Hire	(\$978)	\$0	(\$1,000)	\$0	(\$1,000)	\$0	(\$1,400)	\$400	40.00%	Additional use
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>	<b>(\$2,178)</b>	<b>\$0</b>	<b>(\$2,000)</b>	<b>\$0</b>	<b>(\$2,000)</b>	<b>\$0</b>	<b>(\$3,800)</b>			
<b>Total - OTHER COMMUNITY AMENITIES</b>	<b>(\$2,178)</b>	<b>\$55,137</b>	<b>(\$2,000)</b>	<b>\$77,317</b>	<b>(\$2,000)</b>	<b>\$115,975</b>	<b>\$90,410</b>			
<b>URBAN STORMWATER DRAINAGE</b>										
<b>OPERATING EXPENDITURE</b>										
	\$0	\$0	\$0	\$0	\$0	\$0				
<b>Sub Total - URBAN STORMWATER DRAINAGE OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - URBAN STORMWATER DRAINAGE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - COMMUNITY AMENITIES</b>	<b>(\$14,738)</b>	<b>\$111,459</b>	<b>(\$14,750)</b>	<b>\$171,134</b>	<b>(\$34,625)</b>	<b>\$256,826</b>	<b>\$186,261</b>			
<b>RECREATION &amp; CULTURE</b>										
<b>PUBLIC HALL &amp; CIVIC CENTRES</b>										
<b>OPERATING EXPENDITURE</b>										
110105 - Yalgoo Hall Expenses	\$0	\$9,322	\$0	\$7,211	\$0	\$10,816	\$14,000	(\$3,184)	-22.74%	Additional maintenance costs
000000 - Consultancy Fees -Yalgoo Hall Study - Scope of Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
1101012505 - Admin Allocation - Public Halls	\$0	\$33,168	\$0	\$47,093	\$0	\$70,639	\$63,040	\$7,599	12.05%	Less administration allocation
1101012980 - Depn - Public Halls	\$0	\$9,111	\$0	\$9,111	\$0	\$13,666	\$13,666	\$0	0.00%	
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>	<b>\$0</b>	<b>\$51,601</b>	<b>\$0</b>	<b>\$63,414</b>	<b>\$0</b>	<b>\$95,121</b>	<b>\$90,706</b>			
<b>OPERATING INCOME</b>										
1101051100 - Hall Hire	(\$273)	\$0	\$0	\$0	(\$400)	\$0	(\$273)	(\$127)	31.75%	Less hire charges hall subject to refurbishment
0000000000 Contribution - Yalgoo Hall Renovations - Lotterywest	\$0	\$0	\$0	\$0	(\$300,000)	\$0	(\$300,000)	\$0	0.00%	
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>	<b>(\$273)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$300,400)</b>	<b>\$0</b>	<b>(\$300,273)</b>			
<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>	<b>(\$273)</b>	<b>\$51,601</b>	<b>\$0</b>	<b>\$63,414</b>	<b>(\$300,400)</b>	<b>\$95,121</b>	<b>(\$209,567)</b>			
<b>OTHER RECREATION &amp; SPORT</b>										
<b>OPERATING EXPENDITURE</b>										
110310 - Community Park Gibbon St	\$0	\$9,491	\$0	\$14,912	\$0	\$22,368	\$15,000	\$7,368	32.94%	Less maintenance expenditure anticipated

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
110315- Shamrock St Park	\$0	\$9,596	\$0	\$11,543	\$0	\$17,314	\$14,500	\$2,814	16.25%	Less maintenance expenditure anticipated
110320 - Old Railway Station grounds	\$0	\$32,138	\$0	\$48,684	\$0	\$73,026	\$50,000	\$23,026	31.53%	Less maintenance expenditure anticipated
110325 - Old Railway Station building	\$0	\$11,327	\$0	\$10,087	\$0	\$15,131	\$17,000	(\$1,869)	-12.35%	Additional maintenance expenditure anticipated
110330 - Paynes Find Complex Expenses	\$0	\$4,315	\$0	\$8,955	\$0	\$13,432	\$7,500	\$5,932	44.16%	Less maintenance expenditure anticipated
110335 - Tennis Courts	\$0	\$425	\$0	\$1,815	\$0	\$2,722	\$1,500	\$1,222	44.89%	Less maintenance expenditure anticipated
110340 - Yalgoo Hub - Covered Sports	\$0	\$21,358	\$0	\$5,525	\$0	\$8,287	\$29,500	(\$21,213)	-255.98%	Additional maintenance expenditure anticipated
110376 - Rifle Range	\$0	\$0	\$0	\$1,499	\$0	\$2,248	\$1,500	\$748	33.27%	Less maintenance expenditure anticipated
110350 - Yalgoo Golf Course	\$0	\$35	\$0	\$647	\$0	\$970	\$970	\$0	0.00%	
110375 - Men's Shed	\$0	\$849	\$0	\$1,843	\$0	\$2,765	\$1,500	\$1,265	45.75%	Less maintenance expenditure anticipated
110370 - Water Park Mtce	\$0	\$15,963	\$0	\$21,413	\$0	\$32,119	\$24,000	\$8,119	25.28%	Less maintenance expenditure anticipated
										Installaion of water conditioner for irrigation \$19386.36 posted in error to this account belongs to capital account to be transferred
110380 - Community Oval and Pavilion	\$0	\$76,717	\$0	\$50,961	\$0	\$76,441	\$76,441	\$0	0.00%	
1103012505 - Admin Allocation - Other Recrea	\$0	\$33,168	\$0	\$47,093	\$0	\$70,639	\$63,040	\$7,599	10.76%	Less administration allocation
1103012980 - Depn - Other Recreation	\$0	\$128,975	\$0	\$128,975	\$0	\$193,463	\$193,463	\$0	0.00%	
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>	<b>\$0</b>	<b>\$344,357</b>	<b>\$0</b>	<b>\$353,950</b>	<b>\$0</b>	<b>\$530,925</b>	<b>\$495,914</b>			
<b>OPERATING INCOME</b>										
1103251135 - Old Railway Station Hire	\$0	\$0	\$0	\$0	(\$100)	\$0	(\$100)	\$0	0.00%	
0000000000 - Core Stadium Hire	\$0	\$0	\$0	\$0	(\$150)	\$0	(\$150)	\$0	0.00%	
1103301140 - Paynes Find Complex Hire	\$0	\$0	\$0	\$0	(\$150)	\$0	(\$150)	\$0	0.00%	
0000000000 - Grant s - Community/School Oval Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0000000000 - Grant - Community Pool Revitalisation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0000000000 - Grant - Community Oval Development - Pavilion Fitout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$400)</b>	<b>\$0</b>	<b>(\$400)</b>			
<b>Total - OTHER RECREATION &amp; SPORT</b>	<b>\$0</b>	<b>\$344,357</b>	<b>\$0</b>	<b>\$353,950</b>	<b>(\$400)</b>	<b>\$530,925</b>	<b>\$495,514</b>			
<b>TV AND RADIO BROADCASTING</b>										
<b>OPERATING EXPENDITURE</b>										
110405 - Rebroadcasting Licences	\$0	\$45	\$0	\$667	\$0	\$1,000	\$1,000	\$0	0.00%	
1104102695 - Rebroadcasting Mats/Contr	\$0	\$1,096	\$0	\$2,667	\$0	\$4,000	\$4,000	\$0	0.00%	
110415 - Rebroadcasting Equip Mtce	\$0	\$127	\$0	\$667	\$0	\$1,000	\$1,000	\$0	0.00%	
1104012505 - Admin Allocated - TV	\$0	\$3,317	\$0	\$4,709	\$0	\$7,064	\$6,304	\$760	10.75%	Less administration allocation
<b>Sub Total - TV AND RADIO BROADCASTING OP/EXP</b>	<b>\$0</b>	<b>\$4,585</b>	<b>\$0</b>	<b>\$8,709</b>	<b>\$0</b>	<b>\$13,064</b>	<b>\$12,304</b>			
<b>OPERATING INCOME</b>										
1104011640-Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Sub Total - TV AND RADIO BROADCASTING OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - TV AND RADIO BROADCASTING OP/INC</b>	<b>\$0</b>	<b>\$4,585</b>	<b>\$0</b>	<b>\$8,709</b>	<b>\$0</b>	<b>\$13,064</b>	<b>\$12,304</b>			

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>LIBRARIES</b>										
<b>OPERATING EXPENDITURE</b>										
1105052600 - Freight & Post (Books)	\$0	\$98	\$0	\$500	\$0	\$750	\$750	\$0	0.00%	
1105052720 - Library Other Expenses	\$0	\$1,546	\$0	\$1,667	\$0	\$2,500	\$2,500	\$0	0.00%	
1105052505 - Admin Allocation - Libraries	\$0	\$33,168	\$0	\$47,093	\$0	\$70,639	\$63,040	\$7,599	10.76%	Less administration allocation
<b>Sub Total - LIBRARIES OP/EXP</b>	<b>\$0</b>	<b>\$34,812</b>	<b>\$0</b>	<b>\$49,259</b>	<b>\$0</b>	<b>\$73,889</b>	<b>\$66,290</b>			
<b>OPERATING INCOME</b>										
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - LIBRARIES OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - LIBRARIES</b>	<b>\$0</b>	<b>\$34,812</b>	<b>\$0</b>	<b>\$49,259</b>	<b>\$0</b>	<b>\$73,889</b>	<b>\$66,290</b>			
<b>OTHER CULTURE</b>										
<b>OPERATING EXPENDITURE</b>										
110605 - Municipal heritage Inventory	\$0	\$0	\$0	\$333	\$0	\$500	\$500	\$0	0.00%	
110610 - Celebration	\$0	\$4,357	\$0	\$6,667	\$0	\$10,000	\$10,000	\$0	0.00%	
1106012505 - Admin Allocated Other Culture	\$0	\$6,634	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	10.76%	Less administration allocation
110705 - Museum/Gaol Expenses (Including additional Mtce)	\$0	\$3,250	\$0	\$3,734	\$0	\$5,601	\$5,601	\$0	0.00%	
110710 - Chapel Expenses	\$0	\$1,373	\$0	\$2,927	\$0	\$4,391	\$2,500	\$1,891	43.07%	Less maintenance expenditure anticipated
110740 - Old Anglican Church	\$0	\$1,396	\$0	\$2,333	\$0	\$3,500	\$2,500	\$1,000	28.57%	Less maintenance expenditure anticipated
110615 - Art Centre Operations and Projects	\$0	\$85,503	\$0	\$105,081	\$0	\$157,621	\$157,621	\$0	0.00%	
1107012505 - Admin Alloc - Other Heritage	\$0	\$9,950	\$0	\$14,128	\$0	\$21,192	\$18,912	\$2,280	10.76%	Less administration allocation
1107012980 - Depn Other Heritage	\$0	\$11,743	\$0	\$11,743	\$0	\$17,615	\$17,615	\$0	0.00%	
0000000000 - Heritage and Tourism Masterplan	\$0	\$0	\$0	\$66,667	\$0	\$100,000	\$100,000	\$0	0.00%	
0000000000 - Heritage Signs Replacement	\$0	\$0	\$0	\$3,333	\$0	\$5,000	\$5,000	\$0	0.00%	
0000000000 - Heritage Advisory Service	\$0	\$0	\$0	\$2,000	\$0	\$3,000	\$3,000	\$0	0.00%	
<b>Sub Total - OTHER CULTURE OP/EXP</b>	<b>\$0</b>	<b>\$124,206</b>	<b>\$0</b>	<b>\$228,365</b>	<b>\$0</b>	<b>\$342,548</b>	<b>\$335,857</b>			
<b>OPERATING INCOME</b>										
1107011175 - Sale of History Books	(\$62)	\$0	(\$167)	\$0	(\$250)	\$0	(\$250)	\$0	0.00%	
1106151178 - Sales Arts and Cultural Centre	(\$3,283)	\$0	(\$2,000)	\$0	(\$3,000)	\$0	(\$5,000)	\$2,000	66.67%	Additional Sales
1107051220 - Chapel & Museum Fees	(\$1,051)	\$0	(\$500)	\$0	(\$750)	\$0	(\$1,600)	\$850	113.33%	Additional entry fees
0000000000 - Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - OTHER CULTURE OP/INC</b>	<b>(\$4,396)</b>	<b>\$0</b>	<b>(\$2,667)</b>	<b>\$0</b>	<b>(\$4,000)</b>	<b>\$0</b>	<b>(\$6,850)</b>			

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		Income Expenditure					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>Total - OTHER CULTURE</b>	<b>(\$4,396)</b>	<b>\$124,206</b>	<b>(\$2,667)</b>	<b>\$228,365</b>	<b>(\$4,000)</b>	<b>\$342,548</b>	<b>\$329,007</b>			
<b>Total - RECREATION AND CULTURE</b>	<b>(\$4,669)</b>	<b>\$559,562</b>	<b>(\$2,667)</b>	<b>\$703,698</b>	<b>(\$304,800)</b>	<b>\$1,055,547</b>	<b>\$693,547</b>			
<b>TRANSPORT</b>										
<b>STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION</b>										
<b>OPERATING EXPENDITURE</b>										
	\$0	\$0	\$0	\$0	\$0	\$0				
<b>Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>OPERATING INCOME</b>										
1201011435 - RRGP Grants Yalgoo- Ninghan	(\$125,125)	\$0	(\$240,000)	\$0	(\$320,000)	\$0	(\$320,000)	\$0	0.00%	
1201011440- RRGP Grants 2015-16 Yalgoo- Ninghan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
1201011560 - MRWA Direct Grants	(\$154,171)	\$0	(\$115,628)	\$0	(\$154,171)	\$0	(\$154,171)	\$0	0.00%	
1201011430 - Grants and Contributions - Yalgoo-Morawa R2R \$377000	\$0	\$0	(\$282,750)	\$0	(\$377,000)	\$0	(\$377,000)	\$0	0.00%	
1201011415 - Road Agreements Income - Mt Gibson Shine	\$0	\$0	(\$1,635,188)	\$0	(\$2,180,250)	\$0	(\$578,092)	(\$1,602,158)	73.49%	Transport of material not going ahead
1201011415 - Road Agreements Income - EMR GOLDEN GROVE	\$0	\$0	(\$113,400)	\$0	(\$151,200)	\$0	(\$151,200)	\$0	0.00%	
1201011420- Road Agreements Income - Silverlake Mo-Ya Rd \$80000 to be used for road works	(\$18,863)	\$0	(\$72,657)	\$0	(\$96,876)	\$0	(\$96,876)	\$0	0.00%	
000000000- Grant DFES - Flood Damage AGRN 962	\$0	\$0	(\$2,040,617)	\$0	(\$2,720,822)	\$0	(\$6,890,926)	\$4,170,104	-153.27%	Flood damage grant expected to be higher refer below for additional expenditure
<b>Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC</b>	<b>(\$298,159)</b>	<b>\$0</b>	<b>(\$4,500,239)</b>	<b>\$0</b>	<b>(\$6,000,319)</b>	<b>\$0</b>	<b>(\$8,568,265)</b>			
<b>Total - ST,RDS,BRIDGES,DEPOT - CONST</b>	<b>(\$298,159)</b>	<b>\$0</b>	<b>(\$4,500,239)</b>	<b>\$0</b>	<b>(\$6,000,319)</b>	<b>\$0</b>	<b>(\$8,568,265)</b>			
<b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>										
<b>OPERATING EXPENDITURE</b>										
120105 - Town Streets Maintenance	\$0	\$62,992	\$0	\$100,699	\$0	\$151,048	\$115,000	\$36,048	23.87%	Less maintenance expenditure
120101 - Road Maintenance General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
120110 - Footpaths/Crossover Mtce	\$0	\$0	\$0	\$667	\$0	\$1,000	\$1,000	\$0	0.00%	
120111 - Lighting of Streets	\$0	\$6,029	\$0	\$6,667	\$0	\$10,000	\$10,000	\$0	0.00%	
120113 - Street Trees & Watering	\$0	\$5,010	\$0	\$8,105	\$0	\$12,158	\$7,500	\$4,658	38.31%	less watering
120125- Signs Repairs /Replacement	\$0	\$1,527	\$0	\$4,093	\$0	\$6,140	\$10,000	(\$3,860)	-62.87%	Additional signage replacement
120126 - Street Sweeping	\$0	\$194	\$0	\$0	\$0	\$0	\$500	(\$500)	-100.00%	Expenditure not budgeted for
120129-Grid Cleaning	\$0	\$0	\$0	\$5,000	\$0	\$7,500	\$7,500	\$0	0.00%	

Shire of Yalgoo

Detailed Statement

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And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
	\$0	\$11,836	\$0							
120127 - Vegation/Weed Control				\$7,223	\$0	\$10,834	\$13,000	(\$2,166)	-19.99%	\$11836 expended todate represents shoulder weed control an allowance has been made for minor weed contol measures to the end of the financial year
120130 - Road Inspection After Rain	\$0	\$60	\$0	\$4,093	\$0	\$6,140	\$6,140	\$0	0.00%	
120150 - Engineering	\$0	\$0	\$0	\$10,000	\$0	\$15,000	\$15,000	\$0	0.00%	
120155 - Rural Road Maintenance	\$0	\$812,402	\$0	\$954,245	\$0	\$1,431,367	\$1,220,000	\$211,367	14.77%	Less maintenance expenditure
120156 - Roman Expenses	\$0	\$6,959	\$0	\$4,667	\$0	\$7,000	\$7,000	\$0	0.00%	
1201012505 - Admin Allocation - Roads	\$0	\$33,168	\$0	\$47,093	\$0	\$70,639	\$63,040	\$7,599	10.76%	Less administration allocation
1201012980 - Depreciation - Transport Other	\$0	\$462,242	\$0	\$458,961	\$0	\$688,442	\$688,442	\$0	0.00%	
120128 - Repair Damged Grids	\$0	\$2,125	\$0	\$6,667	\$0	\$10,000	\$10,000	\$0	0.00%	
000000 - Flood Damage DFES Grant expenditure	\$0	\$94,323	\$0	\$1,933,333	\$0	\$2,900,000	\$7,073,214	(\$4,173,214)	-143.90%	Flood damage grant expected to be higher refer above
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>	<b>\$0</b>	<b>\$1,498,867</b>	<b>\$0</b>	<b>\$3,551,512</b>	<b>\$0</b>	<b>\$5,327,268</b>	<b>\$9,247,336</b>			
<b>OPERATING INCOME</b>										
	\$0	\$0	\$0	\$0	\$0	\$0				
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - MTCE STREETS ROADS DEPOTS</b>	<b>\$0</b>	<b>\$1,498,867</b>	<b>\$0</b>	<b>\$3,551,512</b>	<b>\$0</b>	<b>\$5,327,268</b>	<b>\$9,247,336</b>			
<b>AERODROME</b>										
<b>OPERATING EXPENDITURE</b>										
120205 - Yalgoo Airstrip	\$0	\$6,614	\$0	\$8,853	\$0	\$13,280	\$10,000	\$3,280	24.70%	Less expenditure then anticipated
120210 - Paynes Find Airstrips	\$0	\$4,541	\$0	\$4,277	\$0	\$6,416	\$10,000	(\$3,584)	-55.86%	Additional expenditure then anticipated
120215 - Emergency Airstrips	\$0	\$0	\$0	\$2,000	\$0	\$3,000	\$3,000	\$0	0.00%	
1206012505 - Admin Allocation - Aerodromes	\$0	\$6,634	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	10.76%	Less administration allocation
1206012980 - Depn - Aerodromes	\$0	\$22,962	\$0	\$26,243	\$0	\$39,364	\$39,364	\$0	0.00%	
<b>Sub Total - AERODROME OP/EXP</b>	<b>\$0</b>	<b>\$40,751</b>	<b>\$0</b>	<b>\$50,792</b>	<b>\$0</b>	<b>\$76,188</b>	<b>\$74,972</b>			
<b>OPERATING INCOME</b>										
	\$0	\$0	\$0	\$0	\$0	\$0				
<b>Sub Total - AERODROME OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - AERODROME OP/EXP</b>	<b>\$0</b>	<b>\$40,751</b>	<b>\$0</b>	<b>\$50,792</b>	<b>\$0</b>	<b>\$76,188</b>	<b>\$74,972</b>			
<b>Total - TRANSPORT</b>	<b>(\$298,159)</b>	<b>\$1,539,618</b>	<b>(\$4,500,239)</b>	<b>\$3,602,304</b>	<b>(\$6,000,319)</b>	<b>\$5,403,456</b>	<b>\$754,042</b>			

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>ECONOMIC SERVICES</b>										
<b>RURAL SERVICES</b>										
<b>OPERATING EXPENDITURE</b>										
130110 · Vermin Control - MRVC Annual Contribution	\$0	\$32,827	\$0	\$21,885	\$0	\$32,827	\$32,827	\$0	0.00%	
000000 · Vermin Control - MRVC Vermin Cell Fence Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- Noxious Weeds ,Plants and Pests	\$0	\$0	\$0	\$6,667	\$0	\$10,000	\$10,000	\$0	0.00%	
1301012505 · Admin Allocated	\$0	\$13,266	\$0	\$18,837	\$0	\$28,255	\$25,215	\$3,040	10.76%	Less administration allocation
130176 · Wild Dog Bounty	\$0	\$0	\$0	\$1,333	\$0	\$2,000	\$2,000	\$0	0.00%	
130176 · Wild Dog Community Grants	\$0	\$0	\$0	\$6,667	\$0	\$10,000	\$10,000	\$0	0.00%	
000000 · Vermin Control - Vermin Cell Fence Drought Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - RURAL SERVICES OP/EXP</b>	<b>\$0</b>	<b>\$46,093</b>	<b>\$0</b>	<b>\$55,388</b>	<b>\$0</b>	<b>\$83,082</b>	<b>\$80,042</b>			
<b>OPERATING INCOME</b>										
130110551 - Grant - Drought Vermin Cell fence	\$0	\$0	\$0	\$0	\$0	\$0				
<b>Sub Total - RURAL SERVICES OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - RURAL SERVICES</b>	<b>\$0</b>	<b>\$46,093</b>	<b>\$0</b>	<b>\$55,388</b>	<b>\$0</b>	<b>\$83,082</b>	<b>\$80,042</b>			
<b>TOURISM AND AREA PROMOTION</b>										
<b>OPERATING EXPENDITURE</b>										
1302052000 · C'van Park - Salaries & Wages	\$0	\$108,063	\$0	\$82,024	\$0	\$123,036	\$150,000	(\$26,964)	-17.98%	Additional staff
0000000000- Caravan Park Accrued Leave Expenses	\$0	\$0	\$0	\$2,287	\$0	\$3,431	\$3,431	\$0	0.00%	
0000000000- Caravan Park- Superannuation	\$0	\$13,371	\$0	\$15,173	\$0	\$22,759	\$22,759	\$0	0.00%	
1302052120 · C'van Park - Staff Training	\$0	\$638	\$0	\$1,333	\$0	\$2,000	\$2,000	\$0	0.00%	
0000000000- Caravan Park Workers Comp Insurance	\$0	\$5,050	\$0	\$2,460	\$0	\$3,690	\$5,050	(\$1,360)	-26.93%	Additional insurance premiums
130204 · C'van Park - CVP House exp	\$0	\$4,143	\$0	\$5,333	\$0	\$8,000	\$8,000	\$0	0.00%	
130205 · Caravan Park Expenditure	\$0	\$109,128	\$0	\$90,124	\$0	\$135,186	\$164,000	(\$28,814)	-17.57%	Additional patronage
	\$0		\$0							Participation in 1 man and his bike TV series \$4250 posted to wrong account 0401012705 belongs to this account
130201 · Tourism Promotion (incl Outback Parkways and Geo Park)		\$42,330		\$26,667	\$0	\$40,000	\$46,580	(\$6,580)	-14.13%	1302012695 posting adjustment to come
130208 · Tourism Signage	\$0	\$0	\$0	\$667	\$0	\$1,000	\$1,000	\$0	0.00%	
130209 · Town Entry Statements (Mtce)	\$0	\$3,238	\$0	\$1,921	\$0	\$2,882	\$5,000	(\$2,118)	-42.36%	Additional expenditure anticipated
130210 · Website Development Expenses	\$0	\$0	\$0	\$16,667	\$0	\$25,000	\$25,000	\$0	0.00%	
130211 · Regional Tourism Project Unspent Grant and Member Shire Contrib	\$0	\$0	\$0	\$6,723	\$0	\$10,085	\$10,085	\$0	0.00%	
1302332000 · Wurarga Dam	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
130225 · Centrecare support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
130226 · Emu Cup event	\$0	\$37,033	\$0	\$33,333	\$0	\$50,000	\$37,033	\$12,967	35.01%	Savings on running event
000000- Open Air Sculpture Event	\$0	\$20,731	\$0	\$13,333	\$0	\$20,000	\$20,731	(\$731)	-3.53%	Minor overexpenditure on the event
000000 · Goods For Resale- Arts and Crafts Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

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	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
130227 · Yalgoo Racetrack Expenses	\$0	\$0	\$0	\$13,333	\$0	\$20,000	\$0	\$20,000	100.00%	Yalgoo races cancelled
130228 · Yalgoo Gymkhana Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000 · Yalgoo Races Contribution	\$0	\$0	\$0	\$6,667	\$0	\$10,000	\$0	\$10,000	1000.00%	Yalgoo races cancelled
130229 · Jokers Tunnel Expenses	\$0	\$3,816	\$0	\$1,619	\$0	\$2,429	\$5,500	(\$3,071)	-55.84%	Additional maintenance
130230 · Yalgoo Lookout Expenses	\$0	\$1,067	\$0	\$902	\$0	\$1,353	\$1,600	(\$247)	-15.44%	Additional maintenance
130231 · Banners in the Terrace	\$0	\$0	\$0	\$2,333	\$0	\$3,500	\$0	\$3,500	100.00%	Shire did not participate
	\$0	\$48,785								
1302502000 · HCP Salaries and Wages			\$0	\$26,884	\$0	\$40,326	\$40,326	\$0	0.00%	CDO salary to be allocated to this account other 50% to art centre operations correction to follow
130250 · HCP Accrued Leave Expenses	\$0	\$0	\$0	\$789	\$0	\$1,183	\$1,183	\$0	0.00%	
	\$0	\$7,676	\$0							CDO superannuation to be allocated to this account other 50% to art centre operations correction to follow
130250 · HCP Superannuation				\$4,839	\$0	\$7,259	\$7,259	\$0	0.00%	
130250- Insurance Workers Comp	\$0	\$0	\$0	\$1,333	\$0	\$2,000	\$2,000	\$0	0.00%	Check for possible error in posting
1302502120 · HCP Staff & Training Expenses	\$0	\$0	\$0	\$2,000	\$0	\$3,000	\$3,000	\$0	0.00%	
130251 · HCP Project Activity Expenses	\$0	\$21,874	\$0	\$40,760	\$0	\$61,140	\$61,140	\$0	0.00%	
12 02 52 · HCP Vehicle YA800	\$0	\$6,135	\$0	\$3,667	\$0	\$5,500	\$9,200	(\$3,700)	-40.22%	Additional use of vehicle
130254 · HCP Office Materials & Contract	\$0	\$327	\$0	\$6,000	\$0	\$9,000	\$9,000	\$0	0.00%	
130255 · HCP Office Equipment	\$0	\$702	\$0	\$667	\$0	\$1,000	\$1,000	\$0	0.00%	
130258 · HCP Camps and Trip Expenses	\$0	\$0	\$0	\$1,333	\$0	\$2,000	\$2,000	\$0	0.00%	
130259 · HCP Sponsored Activity expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
130260 · HCP Other Activites	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
1302012505 · Admin Allocated - Tourism	\$0	\$33,160	\$0	\$47,081	\$0	\$70,621	\$63,023	\$7,598	12.06%	Less administration allocation
1302012980 · Depn - Tourism	\$0	\$38,619	\$0	\$38,619	\$0	\$57,929	\$57,929	\$0	0.00%	
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>	<b>\$0</b>	<b>\$505,886</b>	<b>\$0</b>	<b>\$496,873</b>	<b>\$0</b>	<b>\$745,309</b>	<b>\$764,829</b>			
<b>OPERATING INCOME</b>										
1302261090 · Emu Cup funding	(\$11,545)	\$0	(\$25,000)	\$0	(\$25,000)	\$0	(\$11,545)	(\$13,455)	-53.82%	Less Grants and contributions received
1302501540 · Contribution HCP - Silverlake	(\$909)	\$0	\$0	\$0	(\$4,000)	\$0	(\$4,000)	\$0	0.00%	
1302051025 · Caravan Park Revenues	(\$126,266)	\$0	(\$100,000)	\$0	(\$150,000)	\$0	(\$180,000)	\$30,000	20.00%	Additional patronage
		\$0		\$0						amount recorded in account 1406012085 Reimbursement -
000000000- Reimbursement - Workers Compenation	\$0		\$0		(\$10,000)	\$0	\$0	(\$10,000)	-100.00%	Workers Compensation no need for this budget allocation
1302011200- Tourism Sales	(\$1,978)	\$0	(\$333)	\$0	(\$500)	\$0	(\$3,000)	\$2,500	500.00%	additional sales
000000000- Prospecting Permits	(\$1,405)	\$0	(\$1,000)	\$0	(\$1,500)	\$0	(\$2,000)	\$500	33.33%	Additional permits issued
1302501541- Healthy Community Mining Co Con -MMG Centrecare \$32,400 and HCP \$21,600	\$0	\$0	\$0	\$0	(\$54,000)	\$0	(\$54,000)	\$0	0.00%	
000000000- Government grant - DLG - Open Air Sculpture Event	(\$20,000)	\$0	\$0	\$0	(\$20,000)	\$0	(\$20,000)	\$0	0.00%	
000000000-Government Grant -MWDC and Member Local Governments	\$0	\$0	\$0	\$0	(\$10,085)	\$0	(\$10,085)	\$0	0.00%	
1302011595 · Community Projects Mining Contr - Mt Gibson \$40,000 HCP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>	<b>(\$162,103)</b>	<b>\$0</b>	<b>(\$126,333)</b>	<b>\$0</b>	<b>(\$275,085)</b>	<b>\$0</b>	<b>(\$284,630)</b>			
<b>Total - TOURISM &amp; AREA PROMOTION</b>	<b>(\$162,103)</b>	<b>\$505,886</b>	<b>(\$126,333)</b>	<b>\$496,873</b>	<b>(\$275,085)</b>	<b>\$745,309</b>	<b>\$480,199</b>			
<b>BUILDING CONTROL</b>										
<b>OPERATING EXPENDITURE</b>										

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		JULY- FEB 2022 YTD					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>1303012720 - Building Control Expenses</b>	\$0	\$0	\$0	\$1,000	\$0	\$1,500	\$1,500	\$0	0.00%	
<b>1303012550 - EHO Consulting Costs</b>	\$0	\$12,388	\$0	\$10,000	\$0	\$15,000	\$18,000	(\$3,000)	-20.00%	Additional consultations
<b>1303012505 - Admin Allocated Building Contro</b>	\$0	\$6,634	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	10.76%	Less administration allocation
					\$0	\$0				
<b>Sub Total - BUILDING CONTROL OP/EXP</b>	<b>\$0</b>	<b>\$19,022</b>	<b>\$0</b>	<b>\$20,419</b>	<b>\$0</b>	<b>\$30,628</b>	<b>\$32,108</b>			
<b>OPERATING INCOME</b>										
<b>1303011020 - Building Permits</b>	(\$210)	\$0	(\$375)	\$0	(\$500)	\$0	(\$500)	\$0	0.00%	Addition transfer of fees posted to wrong account \$115
<b>1303011022 - BCITF &amp; BSL Fees to Shire</b>	(\$5)	\$0	(\$8)	\$0	(\$10)	\$0	(\$10)	\$0	0.00%	
<b>Sub Total - BUILDING CONTROL OP/INC</b>	<b>(\$215)</b>	<b>\$0</b>	<b>(\$383)</b>	<b>\$0</b>	<b>(\$510)</b>	<b>\$0</b>	<b>(\$510)</b>			
<b>Total - BUILDING CONTROL</b>	<b>(\$215)</b>	<b>\$19,022</b>	<b>(\$383)</b>	<b>\$20,419</b>	<b>(\$510)</b>	<b>\$30,628</b>	<b>\$31,598</b>			
<b>ECONOMIC DEVELOPMENT</b>										
<b>OPERATING EXPENDITURE</b>										
<b>Sub Total - ECONOMIC DEVELOPMENT OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				
<b>OPERATING INCOME</b>										
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				
<b>Sub Total - ECONOMIC DEVELOPMENT OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				
<b>Total - ECONOMIC DEVELOPMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>OTHER ECONOMIC SERVICES</b>										
<b>OPERATING EXPENDITURE</b>										
<b>13060 - Fuel Station</b>										
<b>1306012565 - Licences/Permits</b>	\$0	\$821	\$0	\$667	\$0	\$1,000	\$1,000	\$0	0.00%	
<b>1306012720 - Other Expenses</b>	\$0	\$6,535	\$0	\$2,041	\$0	\$3,061	\$8,535	(\$5,474)	-178.83%	Additional maintenance and cleaning of area
<b>1306012505 - Admin Allocated Fuel Station</b>	\$0	\$6,634	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	10.76%	Less administration allocation
<b>1308012505 - Admin Allocated-Other Econ Dev</b>	\$0	\$6,634	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	10.76%	Less administration allocation
<b>Sub Total - OTHER ECONOMIC SERVICES OP/EXP</b>	<b>\$0</b>	<b>\$20,624</b>	<b>\$0</b>	<b>\$21,545</b>	<b>\$0</b>	<b>\$32,317</b>	<b>\$34,750</b>			
<b>OPERATING INCOME</b>										
<b>1306011120 - Fuel Station Lease Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,500)</b>	<b>\$0</b>	<b>(\$6,500)</b>	<b>\$0</b>	<b>0.00%</b>	



Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
1306011185 - Sale of Stock	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - OTHER ECONOMIC SERVICES OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,500)</b>	<b>\$0</b>	<b>(\$6,500)</b>			
<b>Total - OTHER ECONOMIC SERVICES</b>	<b>\$0</b>	<b>\$20,624</b>	<b>\$0</b>	<b>\$21,545</b>	<b>(\$6,500)</b>	<b>\$32,317</b>	<b>\$28,250</b>			
<b>Total - ECONOMIC SERVICES</b>	<b>(\$162,318)</b>	<b>\$591,625</b>	<b>(\$126,716)</b>	<b>\$594,224</b>	<b>(\$282,095)</b>	<b>\$891,336</b>	<b>\$620,090</b>			
<b>OTHER PROPERTY AND SERVICES</b>										
<b>PRIVATE WORKS</b>										
<b>OPERATING EXPENDITURE</b>										
140101 - Private Works Expenses	\$0	\$240	\$0	\$0	\$0	\$0	\$5,868	(\$5,868)	-100.00%	Additional private works to be undertaken
1401012505 - Admin Allocation - Private Work	\$0	\$6,633	\$0	\$9,419	\$0	\$14,128	\$12,608	\$1,520	0.00%	Less administration allocation
<b>Sub Total - PRIVATE WORKS OP/EXP</b>	<b>\$0</b>	<b>\$6,873</b>	<b>\$0</b>	<b>\$9,419</b>	<b>\$0</b>	<b>\$14,128</b>	<b>\$18,476</b>			
<b>OPERATING INCOME</b>										
1401011150 - Private Works Charges	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,868)	\$5,868	100.00%	Additional private works to be undertaken
<b>Sub Total - PRIVATE WORKS OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$5,868)</b>			
<b>Total - PRIVATE WORKS</b>	<b>\$0</b>	<b>\$6,873</b>	<b>\$0</b>	<b>\$9,419</b>	<b>\$0</b>	<b>\$14,128</b>	<b>\$12,608</b>			
<b>PUBLIC WORKS OVERHEADS</b>										
<b>OPERATING EXPENDITURE</b>										
1403012000 - PWO Wages Costs	\$0	\$65,379	\$0	\$80,921	\$0	\$121,381	\$100,000	\$21,381	17.61%	Less works foreman salary allocated to PWO and dirct to works
1403012005 - Sick Leave	\$0	\$22,010	\$0	\$18,449	\$0	\$27,673	\$27,673	\$0	0.00%	
1403012010 - Annual Leave	\$0	\$32,340	\$0	\$46,122	\$0	\$69,183	\$69,183	\$0	0.00%	
1403012020 - Public Holidays	\$0	\$10,138	\$0	\$22,139	\$0	\$33,208	\$33,208	\$0	0.00%	
1403012025 - Accrued Leave Expenses	\$0	\$0	\$0	\$16,723	\$0	\$25,085	\$25,085	\$0	0.00%	
1403012040 - Superannuation	\$0	\$66,981	\$0	\$90,190	\$0	\$135,285	\$110,000	\$25,285	18.69%	Less superannustion contributions allocated to PWO
1403012030 - Wages Allowances	\$0	\$1,383	\$0	\$2,000	\$0	\$3,000	\$3,000	\$0	0.00%	
1403012125 - Staff Training	\$0	\$1,541	\$0	\$10,000	\$0	\$15,000	\$15,000	\$0	0.00%	Additional training to be undertaken then anticipated
1403012075 - Protective Clothing	\$0	\$5,397	\$0	\$4,000	\$0	\$6,000	\$7,500	(\$1,500)	-25.00%	Additional expenditure on protective clothing anticipated
1403012125 - Travel & Accommodation	\$0	\$1,079	\$0	\$2,667	\$0	\$4,000	\$2,500	\$1,500	37.50%	Less expenditure anticipated
140305- Depot Mtce (Works) Expenses	\$0	\$21,465	\$0	\$40,420	\$0	\$60,630	\$35,000	\$25,630	42.27%	Less expenditure anticipated
140310 - Depot Mtce (P&G) Expenses	\$0	\$9,779	\$0	\$13,539	\$0	\$20,308	\$15,000	\$5,308	26.14%	Less expenditure anticipated
140325 - PWO Vehicle Expenses	\$0	\$12,963	\$0	\$11,333	\$0	\$17,000	\$19,500	(\$2,500)	-14.71%	Additional expenditure anticipated
140330 - OH & S	\$0	\$16,263	\$0	\$6,667	\$0	\$10,000	\$16,500	(\$6,500)	-65.00%	Insurance premiums and satellite phones expenditure posted to this account check for possible posting error
1403452620 - Tools Replaced	\$0	\$0	\$0	\$2,000	\$0	\$3,000	\$3,000	\$0	0.00%	
1403502640- Traffic Management Signs	\$0	\$0	\$0	\$3,333	\$0	\$5,000	\$5,000	\$0	0.00%	

Shire of Yalgoo

Detailed Statement

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	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
1403012300 · Insurance on Works	\$0	\$9,083	\$0	\$1,333	\$0	\$2,000	\$9,083	(\$7,083)	-354.15%	Additional Insurance premiums
1403552815 · Satellite phones	\$0	\$2,323	\$0	\$3,667	\$0	\$5,500	\$5,500	\$0	0.00%	
1403602080 · Recruitment expenses/relocation	\$0	\$275	\$0	\$4,000	\$0	\$6,000	\$6,000	\$0	0.00%	
1403652065 · Fitness for Work	\$0	\$0	\$0	\$1,000	\$0	\$1,500	\$1,500	\$0	0.00%	
1403252720 · Other PWOH Expenses	\$0	\$91	\$0	\$1,000	\$0	\$1,500	\$1,500	\$0	0.00%	
1403012310 · Works Workers Compen. Insurance	\$0	\$0	\$0	\$19,045	\$0	\$28,567	\$28,567	\$0	0.00%	Check for possible posting error
1403012505 · Admin Allocated	\$0	\$37,564	\$0	\$53,333	\$0	\$80,000	\$71,393	\$8,607	10.76%	Less administration allocation
1403752720 · LESS PWOH ALLOCATED-PROJECTS	\$0	(\$376,390)	\$0	(\$453,880)	\$0	(\$680,820)	(\$610,692)	(\$70,128)	10.30%	Less PWO allocated to services
<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>	<b>\$0</b>	<b>(\$60,336)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>OPERATING INCOME</b>										
1403011640 - Reimbursements	(\$86)	\$0	\$0	\$0	(\$500)	\$0	(\$500)	\$0	0.00%	
<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>	<b>(\$86)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$500)</b>	<b>\$0</b>	<b>(\$500)</b>			
<b>Total - PUBLIC WORKS OVERHEADS</b>	<b>(\$86)</b>	<b>(\$60,336)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$500)</b>	<b>\$0</b>	<b>(\$500)</b>			
<b>PLANT OPERATION COSTS</b>										
<b>OPERATING EXPENDITURE</b>										
1404012585 · Fuel & Oil	\$0	\$101,881	\$0	\$73,333	\$0	\$110,000	\$165,000	(\$55,000)	-50.00%	Incorrect posting \$11357 to stock on hand should be expensed journal to come and anticipated price increases
1404192595 · Tyres & Tubes	\$0	\$5,699	\$0	\$8,000	\$0	\$12,000	\$9,000	\$3,000	25.00%	less expenditure anticipated
1404 12590 · Parts & Repairs	\$0	\$45,391	\$0	\$40,787	\$0	\$61,180	\$70,000	(\$8,820)	-14.42%	Additional expenditure anticipated
1404012582 · Insurance (Reg/Ins)	\$0	\$75,751	\$0	\$61,199	\$0	\$91,799	\$75,751	\$16,048	17.48%	Insurance premiums less then anticipated
1404012000 · Other POC Expenses	\$0	\$190	\$0	\$3,333	\$0	\$5,000	\$5,000	\$0	0.00%	
1404012580 · Blades & Tynes	\$0	\$10,527	\$0	\$10,000	\$0	\$15,000	\$15,000	\$0	0.00%	
1404012582 · Licensing (Reg/Ins)	\$0	\$0	\$0	\$6,667	\$0	\$10,000	\$10,000	\$0	0.00%	\$8593.55 posted in error to account 0101018102 correction to posting to come
1404012625 · Survey and Microcom Equipment	\$0	\$2,390	\$0	\$3,333	\$0	\$5,000	\$5,000	\$0	0.00%	
1404012655 · Workshop consumables	\$0	\$19,912	\$0	\$13,467	\$0	\$20,201	\$30,000	(\$9,799)	-48.51%	Additional expenditure anticipated
1404012620 · Replacement tools	\$0	\$7,645	\$0	\$1,000	\$0	\$1,500	\$11,000	(\$9,500)	-633.33%	Additional tools purchased
1404012505 · Admin Alloc - POC	\$0	\$31,929	\$0	\$45,333	\$0	\$68,000	\$60,684	\$7,316	10.76%	Less administration allocation
1404012980 · Plant Depreciation	\$0	\$80,000	\$0	\$80,000	\$0	\$120,000	\$120,000	\$0	0.00%	
1404052720 · LESS POC ALLOCATED-PROJECTS	\$0	(\$226,341)	\$0	(\$346,453)	\$0	(\$519,680)	(\$576,435)	\$56,755	-10.92%	Additional POC allocated to services
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>	<b>\$0</b>	<b>\$154,974</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>OPERATING INCOME</b>										
1404011180 · Charges - Sale of Scrap	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
1404011640 · Reimbursements (Fuel Credits ,Etc)	(\$700)	\$0	(\$22,500)	\$0	(\$30,000)	\$0	(\$30,000)	\$0	0.00%	Posting to come for fuel credits received from ATO
1404011625 · Plant & Equipment Hire	\$0	\$0	\$0	\$0	\$0	\$0	\$0			

Detailed Statement

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And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>Total - PLANT OPERATIONS COSTS</b>	<b>(\$700)</b>	<b>\$154,974</b>	<b>(\$22,500)</b>	<b>\$0</b>	<b>(\$30,000)</b>	<b>\$0</b>	<b>(\$30,000)</b>			
<b>ADMINISTRATION</b>										
<b>OPERATING EXPENDITURE</b>										
1405012000 · Salaries & Wages	\$0	\$257,835	\$0	\$321,275	\$0	\$481,912	\$413,923	\$67,989	14.11%	Staff turnover delays in appointments
1405012030 · Wages Allowances	\$0	\$914	\$0	\$1,333	\$0	\$2,000	\$2,000	\$0	0.00%	
1405012034 · Salary Package Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
1405012040 · Superannuation	\$0	\$34,856	\$0	\$53,741	\$0	\$80,612	\$55,000	\$25,612	31.77%	Less contributions then anticipated
1405012155 · LSL and AL accrual	\$0	\$0	\$0	\$9,422	\$0	\$14,133	\$14,133	\$0	0.00%	
1405102095 · Staff Amenities	\$0	\$0	\$0	\$1,000	\$0	\$1,500	\$1,500	\$0	0.00%	
1405012105 · Staff Uniforms	\$0	\$0	\$0	\$2,000	\$0	\$3,000	\$3,000	\$0	0.00%	
1405012080 · Recruitment Expenses	\$0	\$7,871	\$0	\$3,333	\$0	\$5,000	\$10,000	(\$5,000)	-100.00%	Additional recruitment cost DCEO
140501 · Admin Relocation Expenses	\$0	\$0	\$0	\$5,000	\$0	\$7,500	\$0	\$7,500	100.00%	No expense anticipated to be incurred
140501 · Fitness for Work	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
1405012120 · Staff Training	\$0	\$2,046	\$0	\$5,000	\$0	\$7,500	\$10,000	(\$2,500)	-33.33%	Additional course fees for CEO
1405012055 · Advertising	\$0	\$1,686	\$0	\$3,333	\$0	\$5,000	\$5,000	\$0	0.00%	
1405012600 · Postage and Freight	\$0	\$56	\$0	\$2,333	\$0	\$3,500	\$3,500	\$0	0.00%	
1405012605 · Printing & Stationery	\$0	\$2,045	\$0	\$3,667	\$0	\$5,500	\$5,500	\$0	0.00%	
1405012725 · Subscriptions	\$0	\$0	\$0	\$16,667	\$0	\$25,000	\$23,114	\$1,886	7.54%	Correction to posting \$23114 posted to account 0401012725 in error
1405012520 · Computer Mtce/Support	\$0	\$67,730	\$0	\$50,000	\$0	\$75,000	\$75,000	\$0	0.00%	Correction to posting \$20000 payment to ITVision posted to this account in error belongs to capital expenditure
1405012570 · Office Equip Mtce	\$0	\$6,086	\$0	\$15,333	\$0	\$23,000	\$10,000	\$13,000	56.52%	Less expenditure anticipated
1405012125 · Travel & Accommodation	\$0	\$226	\$0	\$1,667	\$0	\$2,500	\$2,500	\$0	0.00%	
1405012535 · Conference Expenses	\$0	\$1,463	\$0	\$6,667	\$0	\$10,000	\$5,000	\$5,000	50.00%	Less expenditure anticipated due to covid
140501 · Vehicle Expenses	\$0	\$7,013	\$0	\$6,667	\$0	\$10,000	\$10,000	\$0	0.00%	
1405012045 · Admin VRE (FBT)	\$0	\$0	\$0	\$33,333	\$0	\$50,000	\$50,000	\$0	0.00%	
1405012515 · Audit Fees	\$0	\$0	\$0	\$25,333	\$0	\$38,000	\$60,000	(\$22,000)	-57.89%	Additional audit fees for 2019-20 financial year
1405012525 · Consultancy	\$0	\$53,311	\$0	\$60,000	\$0	\$90,000	\$90,000	\$0	0.00%	
1405012560 · Legal Expenses	\$0	\$20,201	\$0	\$26,667	\$0	\$40,000	\$40,000	\$0	0.00%	
140505 · Administration Building Mtce	\$0	\$10,481	\$0	\$14,117	\$0	\$21,176	\$16,000	\$5,176	24.44%	Less maintenance and cleaning costs
140510 · Human Resource Management	\$0	\$0	\$0	\$1,667	\$0	\$2,500	\$2,500	\$0	0.00%	
1405152525 · OH & S Admin	\$0	\$6,535	\$0	\$2,333	\$0	\$3,500	\$9,000	(\$5,500)	-157.14%	Additional expenditure then anticipated
1405012805 · Electricity	\$0	\$4,031	\$0	\$8,000	\$0	\$12,000	\$7,500	\$4,500	37.50%	Less power use then anticipated
1405012820 · Telephone-Internet	\$0	\$24,990	\$0	\$36,667	\$0	\$55,000	\$45,000	\$10,000	18.18%	Less telephone charges then anticipated
1405012300 · Insurance ( Includes Property Insurance)	\$0	\$59,772	\$0	\$59,947	\$0	\$89,920	\$59,772	\$30,148	33.53%	Less premiums then anticipated
1405012515 · Bank Charges	\$0	\$5,680	\$0	\$6,667	\$0	\$10,000	\$10,000	\$0	0.00%	
1405012720 · Expenses Other	\$0	\$4,829	\$0	\$10,000	\$0	\$15,000	\$8,000	\$7,000	46.67%	Less expenditure anticipated
0000000000 · Bad Debts Expense	\$0	\$0	\$0	\$2,000	\$0	\$3,000	\$3,000	\$0	0.00%	
1405012825 · Water	\$0	\$5,928	\$0	\$1,667	\$0	\$2,500	\$200	\$2,300	92.00%	Telephone expenses \$5837.11 posted to this account in error belong to telephone account above
140525 · Admin Vehicle	\$0	\$5,359	\$0	\$6,667	\$0	\$10,000	\$10,000	\$0	0.00%	
140501 · Record Management	\$0	\$0	\$0	\$20,000	\$0	\$30,000	\$30,000	\$0	0.00%	
140501 · Financial Software	\$0	\$0	\$0	\$33,333	\$0	\$50,000	\$50,000	\$0	0.00%	

Shire of Yalgoo

Detailed Statement

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	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
1405012980 · Depn - Administration General	\$0	\$42,393	\$0	\$42,393	\$0	\$63,589	\$63,589	\$0	0.00%	
1405302720 · LESS ADMIN ALLOCATED-PROGRAMS	\$0	(\$633,337)	\$0	(\$899,228)	\$0	(\$1,348,842)	(\$1,203,731)	(\$145,111)	10.76%	Less administration allocated to services
<b>Sub Total - ADMINISTRATION OP/EXP</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>OPERATING INCOME</b>										
1405011640 · Reimbursements	(\$13,090)	\$0	\$0	\$0	\$0	\$0	(\$13,090)	\$13,090	100.00%	Workers compensation premium adjustment for 2018,2019 not budgeted for
1405011145 · Photocopies & Facsimiles	(\$12)	\$0	(\$333)	\$0	(\$500)	\$0	(\$100)	(\$400)	80.00%	Less photocopy fees anticipated
1405011045 · Commissions - Transport	(\$665)	\$0	(\$2,000)	\$0	(\$3,000)	\$0	(\$1,500)	(\$1,500)	50.00%	Less commission on vehicle registrations
1405011160 · RAV Admin - CA07 Application	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
1405011155 · Admin Charges FOI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Sub Total - ADMINISTRATION OP/INC</b>	<b>(\$13,767)</b>	<b>\$0</b>	<b>(\$2,333)</b>	<b>\$0</b>	<b>(\$3,500)</b>	<b>\$0</b>	<b>(\$14,690)</b>			
<b>Total - ADMINISTRATION</b>	<b>(\$13,767)</b>	<b>\$0</b>	<b>(\$2,333)</b>	<b>\$0</b>	<b>(\$3,500)</b>	<b>\$0</b>	<b>(\$14,690)</b>			
<b>MATERIALS AND STOCK</b>										
<b>OPERATING EXPENDITURE</b>										
000000 Opening Stock	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
000000 Material Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
000000 Less Material Allocated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
000000 Closing Stock	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Sub Total - MATERIALS AND STOCK</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - MATERIALS AND STOCK</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>SALARIES AND WAGES</b>										
<b>OPERATING EXPENDITURE</b>										
1406012000 · Gross Total Salaries and Wages	\$0	\$0	\$0	\$1,200,323	\$0	\$1,800,485	\$1,800,485	\$0	0.00%	
1406052000 · LESS SALS/WAGES ALLOCATED	\$0	\$0	\$0	(\$1,200,323)	\$0	(\$1,800,485)	(\$1,800,485)	\$0	0.00%	
1403012310 · Workers Compensation Payments	\$0	\$19,759	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>	<b>\$0</b>	<b>\$19,759</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>OPERATING INCOME</b>										
1406012085 · Reimbursements - Workers Compensation	(\$82,639)	\$0	\$0	\$0	\$0	\$0	(\$82,639)	\$82,639	100.00%	
<b>Sub Total - SALARIES AND WAGES OP/INC</b>	<b>(\$82,639)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$82,639)</b>			
<b>Total - SALARIES AND WAGES</b>	<b>(\$82,639)</b>	<b>\$19,759</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$82,639)</b>			

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>UNCLASSIFIED</b>										
<b>OPERATING EXPENDITURE</b>										
1407012720-Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0				
<b>Sub Total - UNCLASSIFIED OP/EXP</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>OPERATING INCOME</b>										
1407011620 - Other Income	(\$30,000)	\$0	\$0	\$0	\$0	\$0	(\$30,000)	\$30,000	100.00%	Rental of land for pipeline material storage
1407011640 - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - UNCLASSIFIED OP/INC</b>	(\$30,000)	\$0	\$0	\$0	\$0	\$0	(\$30,000)			
<b>Total - UNCLASSIFIED</b>	(\$30,000)	\$0	\$0	\$0	\$0	\$0	(\$30,000)			
<b>Total - OTHER PROPERTY AND SERVICES</b>	(\$127,192)	\$121,270	(\$24,833)	\$9,419	(\$34,000)	\$14,128	(\$145,220)			
<b>FUND TRANSFERS</b>	(\$3,963,876)	\$3,715,205	(\$9,445,546)	\$5,996,493	-12161259	\$9,353,068	(\$1,480,528)			
<b>EXPENDITURE</b>										
000000 Transfer to Yalgoo Ninghan Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$2,485,087	\$883,479	\$1,601,608	64.45%	Less income to be derived from Road agreement with Mt Gibson Shine to \$578092 and adjustment for actual 2020-21 \$151750 not estimated \$151200 for EMR Golden Grove for 2020-21 income generated
Interest Earnt	\$0	\$1,364	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni - Mt Gibson \$2180250 EMR Grove \$151200 +151200	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Plant Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$237,342	\$237,342	\$0	0.00%	
Interest Earnt	\$0	\$98	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Sports Complex Reserve Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$275	\$275	\$0	0.00%	
Interest Earnt	\$0	\$154	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to HCP Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$408	\$408	\$0	0.00%	
Interest Earnt	\$0	\$228	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Building Reserve Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$467	\$467	\$0	0.00%	
Interest Earnt	\$0	\$261	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Community Amenities Maintenance Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$781	\$781	\$0	0.00%	
Interest Earnt	\$0	\$437	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Long Service Leave Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$142	\$142	\$0	0.00%	
Interest Earnt	\$0	\$79	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
000000 Transfer to Housing Maintenance Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$354	\$354	\$0	0.00%	
Interest Earnt	\$0	\$198	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$27,909	\$33,203	(\$5,294)	-18.97%	Adjustment for 2020-21 actuals \$10513 to \$15807
Interest Earnt	\$0	\$291	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni - Silverlake \$96876 less \$80000 + \$10513 2020-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to General Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$370	\$370	\$0	0.00%	
Interest Earnt	\$0	\$207	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Office Equipment Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$10	\$10	\$0	0.00%	
Interest Earnt	\$0	\$6	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Road Agreement Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Natural Disaster Triggerpoint Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$37	\$37	\$0	0.00%	
Interest Earnt	\$0	\$21	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Emergency Road Repairs Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$24	\$24	\$0	0.00%	
Interest Earnt	\$0	\$16	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer to Superannuation Back Pay Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Interest Earnt	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Transfer from Muni	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>	<b>\$0</b>	<b>\$3,360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,753,206</b>	<b>\$1,156,892</b>			
<b>INCOME</b>										
000000 Transfer from Yalgoo Morawa Road Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer from General Roads Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	(\$80,000)	\$80,000	100.00%	Transfer as per Council resolution to fund Yalgoo Morawa Roadworks
000000 Transfer from Superannuation Back Pay Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer from Building Reserve Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Transfer from Leave Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$80,000)</b>			
<b>Total - FUND TRANSFER</b>	<b>\$0</b>	<b>\$3,360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,753,206</b>	<b>\$1,076,892</b>			
000000 (Surplus) / Deficit - Carried Forward	(\$3,049,556)	\$0	(\$3,049,556)	\$0	(\$3,049,556)	\$0	(\$3,049,556)	\$0	0.00%	The surplus has not yet been confirmed for 2020-21 as the annual audit is not yet complete
<b>Sub Total - SURPLUS C/FWD</b>	<b>(\$3,049,556)</b>	<b>\$0</b>	<b>(\$3,049,556)</b>	<b>\$0</b>	<b>(\$3,049,556)</b>	<b>\$0</b>	<b>(\$3,049,556)</b>			

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates	Variance Projected	Variance Projected	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD				to	Estimates to	Estimates to	
	Income	Expenditure	Income	Expenditure	Income	Expenditure	30-June-2022	Budget \$	Budget %	
<b>Total - SURPLUS</b>	<b>(\$3,049,556)</b>	<b>\$0</b>	<b>(\$3,049,556)</b>	<b>\$0</b>	<b>(\$3,049,556)</b>	<b>\$0</b>	<b>(\$3,049,556)</b>			
<b>LONG TERM LOANS</b>										
000000 Loan Principal Repayments -	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - LONG TERM LOANS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - DEFERRED ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>LIABILITY LOANS</b>										
<b>EXPENDITURE</b>										
000000 Loan Principal Repayments - Housing loans ,53,	\$0	\$9,280	\$0	\$9,435	\$0	\$18,869	\$18,869	\$0	0.00%	
000000 Loan Principal Repayments - Housing loans 55	\$0	\$11,122	\$0	\$11,301	\$0	\$22,602	\$22,602	\$0	0.00%	
000000 Loan Principal Repayments - Housing loans 56	\$0	\$27,097	\$0	\$27,303	\$0	\$54,606	\$54,606	\$0	0.00%	
000000 Loan Principal Repayments - Community Amenities loan 54	\$0	\$4,599	\$0	\$4,672	\$0	\$9,343	\$9,343	\$0	0.00%	
<b>Sub Total - LOAN REPAYMENTS</b>	<b>\$0</b>	<b>\$52,098</b>	<b>\$0</b>	<b>\$52,710</b>	<b>\$0</b>	<b>\$105,420</b>	<b>\$105,420</b>			
<b>INCOME</b>										
000000 Loan Raised - Loan No	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - LOANS RAISED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - NON CURRENT LIABILITIES</b>	<b>\$0</b>	<b>\$52,098</b>	<b>\$0</b>	<b>\$52,710</b>	<b>\$0</b>	<b>\$105,420</b>	<b>\$105,420</b>			
000000 Depreciation Written Back	\$0	(\$896,566)	\$0	(\$896,566)	\$0	(\$1,344,849)	(\$1,344,849)	\$0	0.00%	
000000 Book Value of Assets Sold Written Back	\$0	\$0	\$0	\$0	\$0	(\$342,350)	(\$342,350)	\$0	0.00%	
000000 Accrued Salary and Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Accrued Interest on Debentures	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Movement in Loan Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 Net Change in Non Current	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - DEPRECIATION WRITTEN BACK</b>	<b>\$0</b>	<b>(\$896,566)</b>	<b>\$0</b>	<b>(\$896,566)</b>	<b>\$0</b>	<b>(\$1,687,199)</b>	<b>(\$1,687,199)</b>			
<b>Total - DEPRECIATION</b>	<b>\$0</b>	<b>(\$896,566)</b>	<b>\$0</b>	<b>(\$896,566)</b>	<b>\$0</b>	<b>(\$1,687,199)</b>	<b>(\$1,687,199)</b>			

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>FURNITURE AND EQUIPMENT</b>										
<b>GOVERNANCE</b>										
<b>EXPENDITURE</b>										
000000-Computer Hardware ,Systems Upgrade,and Phone Replacement	\$0	\$0	\$0	\$0	\$0	\$37,500	\$37,500	\$0	0.00%	
000000- Upgrade Cabling - Fibre Admin Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- External Monitor Display	\$0	\$18,398	\$0	\$0	\$0	\$40,000	\$40,000	\$0	0.00%	
000000-Admin Airconditioner	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Fire Proof Safe- Admin Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Financial Software	\$0	\$0	\$0	\$0	\$0	\$20,000	\$40,000	(\$20,000)	-100.00%	Correction to posting \$20000 payment to ITVision posted to account 1405012520 in error belongs here and additional costs anticipated
000000-Tables and Chairs	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$18,398</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>102,500</b>	<b>\$122,500</b>			
<b>Total - GOVERNANCE</b>	<b>\$0</b>	<b>\$18,398</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$102,500</b>	<b>\$122,500</b>			
<b>FURNITURE AND EQUIPMENT</b>										
<b>RECREATION AND CULTURE</b>										
<b>EXPENDITURE</b>										
000000 - Furn. & Equip - Art Centre - Camera,Lockers,Bookcase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000 - Furn. & Equip - Art Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000 - Furn. & Equip - Day Care Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- Core Stadium - Exercise Equip	\$0	\$0	\$0	\$0	\$0	\$32,000	\$32,000	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,000</b>	<b>\$32,000</b>			
<b>Total - HEALTH</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,000</b>	<b>\$32,000</b>			
<b>FURNITURE AND EQUIPMENT</b>										
<b>LAW ORDER AND PUBLIC SAFETY</b>										
<b>EXPENDITURE</b>										
000000- CCTV Caravan Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- Shire Firearm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- CCTV Yalgoo Townsite	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>			
<b>Total -LAW ORDER AND PUBLIC SAFETY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>			
<b>FURNITURE AND EQUIPMENT</b>										



Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>ECONOMIC SERVICES</b>										
<b>EXPENDITURE</b>										
000000-Commercial Washing Machine and Dryer	\$0	\$0	\$0	\$40,000	\$0	\$40,000	\$40,000	\$0	0.00%	
000000- Theme bed Linen	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%	
000000- HCP Program Computer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$43,000	\$0	\$43,000	\$43,000			
<b>Total - ECONOMIC SERVICES</b>	\$0	\$0	\$0	\$43,000	\$0	\$43,000	\$43,000			
<b>Total - FURNITURE AND EQUIPMENT</b>	\$0	\$18,398	\$0	\$48,000	\$0	\$187,500	\$207,500			
<b>LAND AND BUILDINGS</b>										
<b>GOVERNANCE</b>										
<b>EXPENDITURE</b>										
000000-New Front Doors - Administration Building (incl Notice Board)	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000- Admin Centre - Front Rails	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000- Admin Centre - Garden Reticulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000- Admin Centre - Air Conditioners	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 - Admin Centre Covered Carport Area	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000- Admin Centre -Records Fit Coolroom Panels to Sea Container	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>TOTAL - GOVERNANCE</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>LAND AND BUILDINGS</b>										
<b>LAW ORDER AND PUBLIC SAFETY</b>										
<b>EXPENDITURE</b>										
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>TOTAL - LAW ORDER AND PUBLIC SAFETY</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>LAND AND BUILDINGS</b>										
<b>HEALTH</b>										

Shire of Yalgoo

Detailed Statement

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>EXPENDITURE</b>										
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>TOTAL - HEALTH</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>LAND AND BUILDINGS</b>										
<b>HOUSING</b>										
<b>EXPENDITURE</b>										
000000-Staff Housing - Solar Panels	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000-Staff Housing - 19b Stanley Street Security Screens	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000-Staff Housing - 19a Stanley Street Replace Floor Coverings	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000-Staff Housing - Security	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000-Staff Housing - 42 Units 3 Gibbons Street Replace Floor Coverings	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 -House 74 Weekes Street	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000-Two Units 17 Shemrock Street	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000-Staff Housing -6 Henty Street Replace Carpet with Floor Board	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000-Staff Housing -8 Henty Street Colorbond Fence Front	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000-Staff Housing - Power to 3 Storage Shed	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 -House 75 Weekes Street - Landscaping	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000-Staff Housing -8 Henty Street Landscaping	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000-Other Housing - Nurse Accommodation	\$0	\$0	\$0	\$0	\$0	\$350,000	\$350,000	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$350,000	\$350,000			
<b>Total - HOUSING</b>	\$0	\$0	\$0	\$0	\$0	\$350,000	\$350,000			
<b>LAND AND BUILDINGS</b>										
<b>COMMUNITY AMENITIES</b>										
<b>EXPENDITURE</b>										
000000- Mobile Ablution Block - Airstrip	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
000000 - Cemetery - Toilet and Water Tank Construction LRCI Grant 2020-21	\$0	\$106,525	\$0	\$0	\$0	\$102,000	\$106,525	(\$4,525)	-4.44%	Projected completed minor over expenditure

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Detailed Statement

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And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$106,525	\$0	\$0	\$0	\$102,000	\$106,525			
<b>Total - COMMUNITY AMENITIES</b>	\$0	\$106,525	\$0	\$0	\$0	\$102,000	\$106,525			
<b>LAND AND BUILDINGS</b>										
<b>RECREATION AND CULTURE</b>										
<b>EXPENDITURE</b>										
000000 - BBQ Shamrock Park LRCI Grant 2020-21	\$0	\$10,735	\$0	\$11,000	\$0	\$11,000	\$10,735	\$265	2.41%	Small saving on project
000000 - Museum Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Power Supply Mens Shed and Rifle Club - Stage 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Payne Find Complex - External Painting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Payne Find Complex - Internal Painting	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000 -Yalgoo Community Hall Renovation LCRl Grant \$285,431 2021-22,Lotterywest \$300,000	\$0	\$0	\$0	\$100,000	\$0	\$600,000	\$600,000	\$0	0.00%	
000000 - Community Hall - Air Conditioner	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$10,735	\$0	\$111,000	\$0	\$611,000	\$610,735			
<b>Total - RECREATION AND CULTURE</b>	\$0	\$10,735	\$0	\$111,000	\$0	\$611,000	\$610,735			
<b>LAND AND BUILDINGS</b>										
<b>TRANSPORT</b>										
<b>EXPENDITURE</b>										
000000- Machinery Shed Depot - Concrete Floor 2 Bays	\$0	\$27,000	\$0	\$25,000	\$0	\$25,000	\$27,000	(\$2,000)	-8.00%	Project completed minor over expenditure
000000- Storage Shed Depot	\$0	\$11,032	\$0	\$27,000	\$0	\$27,000	\$27,000	\$0	0.00%	
000000-Flood Control -Fuel Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- Depot -Electric Boundary Fence and Gate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$38,032	\$0	\$52,000	\$0	\$52,000	\$54,000			
<b>Total - TRANSPORT</b>	\$0	\$38,032	\$0	\$52,000	\$0	\$52,000	\$54,000			
<b>LAND AND BUILDINGS</b>										
<b>ECONOMIC SERVICES</b>										
<b>EXPENDITURE</b>										
000000- BBQ's (1) Caravan Park LRCI Grant 2020-21	\$0	\$10,735	\$0	\$0	\$0	\$11,000	\$10,735	\$265	2.41%	Small saving on project
000000-Heritage Building Renewals LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$202,220	\$202,220	\$0	0.00%	
000000 - Storage and POS Facility - Caravan Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Caravan Park - Disabled Toilets Chair and Rails	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	

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And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
000000-Caravan Park - Upgrade Water and Power Supply	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	0.00%	
000000-Caravan Park -2 Self Contained Accommodation Units	\$0	\$141,956	\$0	\$0	\$0	\$171,000	\$171,000	\$0	0.00%	
000000- Shelter and Seating Jokker Tunnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- Shelter and Visitors Board at Railway Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$152,691</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$434,220</b>	<b>\$433,955</b>			
<b>Total - ECONOMIC SERVICES</b>	<b>\$0</b>	<b>\$152,691</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$434,220</b>	<b>\$433,955</b>			
<b>LAND AND BUILDINGS</b>										
<b>OTHER PROPERTY AND SERVICES</b>										
<b>EXPENDITURE</b>										
000000-Solar Panel - Shire Buildings	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$0	0.00%	
000000-Mens Shed Upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>			
<b>Total - OTHER PROPERTY AND SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>			
<b>Total - LAND AND BUILDINGS</b>	<b>\$0</b>	<b>\$307,983</b>	<b>\$0</b>	<b>\$163,000</b>	<b>\$0</b>	<b>\$1,649,220</b>	<b>\$1,655,215</b>			
<b>PLANT AND EQUIPMENT</b>										
<b>GOVERNANCE</b>										
<b>EXPENDITURE</b>										
000000- Motor Vehicle CEO	\$0	\$0	\$0	\$0	\$0	\$70,000	\$57,000	\$13,000	18.57%	Lower cost then anticipated
000000- Motor Vehicle CGTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- Motor Vehicle - Subaru	\$0	\$0	\$0	\$0	\$0	\$42,000	\$40,000	\$2,000	4.76%	Lower cost then anticipated
000000- Motor Vehicle - Fortunner	\$0	\$51,013	\$0	\$0	\$0	\$56,000	\$51,013	\$4,987	8.91%	Small saving on project
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$51,013</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$168,000</b>	<b>\$148,013</b>			
<b>Total - GOVERNANCE</b>	<b>\$0</b>	<b>\$51,013</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$168,000</b>	<b>\$148,013</b>			
<b>PLANT AND EQUIPMENT</b>										
<b>LAW ORDER &amp; PUBLIC SAFETY</b>										
<b>EXPENDITURE</b>										
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			

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Detailed Statement

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And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>Total - LAW, ORDER &amp; PUBLIC SAFETY</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>PLANT AND EQUIPMENT</b>										
<b>COMMUNITIES AMENITIES</b>										
<b>EXPENDITURE</b>										
000000- Community Bus	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Total - COMMUNITY AMENITIES</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>PLANT AND EQUIPMENT</b>										
<b>RECREATION AND CULTURE</b>										
<b>EXPENDITURE</b>										
000000- Kubota Utility	\$0	\$0	\$0	\$0	\$0	\$30,000	\$45,000	(\$15,000)	-50.00%	Additional cost utility purchased instead of Kubota
000000- Kubota Ride on Mower	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- Hilux 4x2 Gardener	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$30,000	\$45,000			
<b>Total - RECREATION AND CULTURE</b>	\$0	\$0	\$0	\$0	\$0	\$30,000	\$45,000			
<b>PLANT AND EQUIPMENT</b>										
<b>TRANSPORT</b>										
<b>EXPENDITURE</b>										
000000- Skidsteer	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	0.00%	
000000- Dual Axle Box Trailer	\$0	\$9,510	\$0	\$0	\$0	\$10,000	\$9,510	\$490	4.90%	Small saving on purchase
000000- Genset on Trailer	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$0	0.00%	
000000- Grader cat 12M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- Multi Tyre Roller Bomag	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Slasher Attachment	\$0	\$0	\$0	\$0	\$0	\$8,000	\$8,000	\$0	0.00%	
000000- Debris Vacuum	\$0	\$0	\$0	\$0	\$0	\$6,100	\$6,100	\$0	0.00%	
000000-Traffic Light Pair	\$0	\$0	\$0	\$0	\$0	\$36,000	\$36,000	\$0	0.00%	
000000-Caterpillar Prime Mover	\$0	\$0	\$0	\$0	\$0	\$280,000	\$280,000	\$0	0.00%	
000000-Portable toilet on Trailer	\$0	\$0	\$0	\$0	\$0	\$8,500	\$8,500	\$0	0.00%	
000000-Backhoe	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Trailer - Side Tipper	\$0	\$0	\$0	\$200,000	\$0	\$200,000	\$200,000	\$0	0.00%	
000000-Truck Tipper	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Truck Cab Crew	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Works Foreman Ute - YA 899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	

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Detailed Statement

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And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
000000-Utility Works Crew	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000	\$0	0.00%	
000000-Fuel Tank	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Deisel Air Compressor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Works Forklift	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	0.00%	
000000-Generator Genelite 4.5 kva	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Communocations- Satellite Phone and Vehicle Tracking	\$0	\$9,388	\$0	\$0	\$0	\$10,000	\$9,388	\$612	6.12%	Small saving on purchase
000000-Road Sweeper Attachment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	<b>\$0</b>	<b>\$18,898</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$728,600</b>	<b>\$727,498</b>			
<b>Total - TRANSPORT</b>	<b>\$0</b>	<b>\$18,898</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$728,600</b>	<b>\$727,498</b>			
<b>PLANT AND EQUIPMENT</b>										
<b>ECONOMIC SERVICES</b>										
<b>CAPITAL EXPENDITURE</b>										
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Sub Total - CAPITAL WORKS</b>					\$0	\$0	\$0			
<b>Total - ECONOMIC SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - PLANT AND EQUIPMENT</b>	<b>\$0</b>	<b>\$69,911</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$926,600</b>	<b>\$920,511</b>			
<b>TOOL PURCHASES</b>										
<b>EXPENDITURE</b>										
	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
<b>NEW PURCHASES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - TOOL PURCHASES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>INFRASTRUCTURE ASSETS - ROAD RESERVES</b>										
<b>ROADS TO RECOVERY GRANTS</b>					\$0	\$0				
000000- Yalgoo/Morawa Road - Widen to 7m 7km	\$0	\$335,055	\$0	\$380,000	\$0	\$760,000	\$1,020,000	(\$260,000)	-34.21%	Additional expenditure as per Council resolution
<b>RRG SPECIAL GRANT RD WORKS</b>					\$0	\$0				
000000- Yalgoo/Nighan Road - 4 metre seal 5km	\$0	\$5,125	\$0	\$300,000	\$0	\$300,000	\$300,000	\$0	0.00%	
<b>MUNICIPAL/LOCAL ROADS GRANT- ROADS TOWN STREET CONSTRUCTION</b>					\$0	\$0				

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	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD		2021-22					
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
<b>BRIDGES</b>										
<b>FOOTPATH CONSTRUCTION - MUNICIPAL</b>										
<b>FLOOD DAMAGE</b>					\$0	\$0				
<b>DRAINAGE MUNICIPAL</b>										
<b>OTHER</b>										
000000 - Fixed Road and Wayfinding Signage LRCI Grant 2020-21	\$0	\$38,107	\$0	\$40,000	\$0	\$40,000	\$38,107	\$1,893	4.73%	Small saving on project
000000 - Jokers Tunnel Sealed Floodway and Improved Access LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$0	0.00%	
000000 - Sealing Outside Primary School LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000	\$0	0.00%	
000000 - Sealing Paynes Find Poineer Cemetery LRCI Grant 2021-22	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000	\$0	0.00%	
000000- Sandford River Crossing	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0	0.00%	
000000- Casurina Causeway - Widen to 2 Lanes	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0	0.00%	
000000- Badga Woolshed Road - Geraldton Mount Magnet Road to Airstrip Seal 800m	\$0	\$0	\$0	\$0	\$0	\$120,000	\$120,000	\$0	0.00%	
000000- Sealing of Road to Nature Based Park	\$0	\$0	\$0	\$35,000	\$0	\$35,000	\$35,000	\$0	0.00%	
000000- Sealing of Road and Parking Area -Yalgoo Lookout	\$0	\$0	\$0	\$95,000	\$0	\$95,000	\$95,000	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$378,287	\$0	\$1,060,000	\$0	\$1,700,000	\$1,958,107			
<b>Total - ROADS</b>	\$0	\$378,287	\$0	\$1,060,000	\$0	\$1,700,000	\$1,958,107			
<b>Total - INFRASTRUCTURE ASSETS ROAD RESERVES</b>	\$0	\$378,287	\$0	\$1,060,000	\$0	\$1,700,000	\$1,958,107			
<b>INFRASTRUCTURE ASSETS-RECREATION FACILITIES</b>										
000000- Yalgoo/Ninghan Road - Seal to width 4m										
000000- Landscape - Admin Office	\$0	\$0	\$0	\$40,000	\$0	\$40,000	\$40,000	\$0	0.00%	
000000- Oval Water Treatment LRCI Grant 2020-21	\$0	\$4,545	\$0	\$0	\$0	\$23,000	\$23,931	(\$932)	-4.05%	Installaion of water conditioner for irrigation \$19386.36 posted in error to account 1103812695 belongs to this account to be transferred
000000- Oval Fixed Exercise Equipment LRCI Grant 2020-21	\$0	\$0	\$0	\$0	\$0	\$18,000	\$18,000	\$0	0.00%	
000000- Sports Complex Carpark - Kerb and Seal and Footpath to School	\$0	\$0	\$0	\$0	\$0	\$7,000	\$0	\$7,000	100.00%	No further work anticipated
000000- Community/School Oval Shared Use Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$4,545	\$0	\$40,000	\$0	\$88,000	\$81,931			
<b>Total - OTHER</b>	\$0	\$4,545	\$0	\$40,000	\$0	\$88,000	\$81,931			
<b>Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES</b>	\$0	\$4,545	\$0	\$40,000	\$0	\$88,000	\$81,931			
<b>INFRASTRUCTURE ASSETS - OTHER</b>										
000000- Street Lighting	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	0.00%	
000000- Yalgoo Rubbish Tip	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Dalgaraanga Crater Signage and Viewing Platform LRCI Grant 2021-22	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	0.00%	
000000- Security System Depot	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- Paynes Find Airstrip Fence	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000- Public Toilets- Paynes Find	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
000000-Paynes Find Entry Statements	\$0	\$16,348	\$0	\$0	\$0	\$35,000	\$35,000	\$0	0.00%	

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And Type Of Activities Within The Programme

	Actual 2021-22		Adopted Budget 2021-22		Adpoted Budget 2021-22		Projected Estimates to 30-June-2022	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	JULY- FEB 2022 YTD		JULY- FEB 2022 YTD							
	Income	Expenditure	Income	Expenditure	Income	Expenditure				
000000 - Jokers Tunnel Entry Road Sheeting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Sub Total - CAPITAL WORKS</b>	\$0	\$16,348	\$0	\$0	\$0	\$135,000	\$135,000			
<b>Total - OTHER</b>	\$0	\$16,348	\$0	\$0	\$0	\$135,000	\$135,000			
<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>	\$0	\$16,348	\$0	\$0	\$0	\$135,000	\$135,000			
Rounding Adjustment										
<b>GRAND TOTALS</b>	(\$7,013,432)	\$3,669,569	(\$12,495,102)	\$6,663,637	(\$15,210,815)	\$15,210,815	(\$76,706)	\$76,706		
<b>SURPLUS</b>		-\$3,343,863		(\$5,831,464)		\$0		\$0		