

FINANCIAL REPORT

YEAR ENDED 30TH JUNE 2012



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SHIRE OF CUNDERDIN

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2012

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SHIRE OF CUNDERDIN

President's Report

It gives me great pleasure to present the 2011/12 Annual Financial Report.

Structural Reform

Considerable time and effort from our Council RTG Representatives and our CEO has been spent during 2011/12 in progressing our possible amalgamation with neighboring Shires. Asset Management Plans and Future Business Plans have been prepared by a State Government funded consultant. These plans show that amalgamation would be feasible with minimum changes in operating costs and hence without necessitating any large increases in rates levied.

Three local community information forums were held in Cunderdin during 2011/12 giving rate payers the opportunity to voice concerns and make comment on our proposed reforms. Feedback was predominantly positive and some concerns regarding maintaining local identity and service provision were answered.

Cunderdin's involvement in a possible Council amalgamation with York, Quairading and Tammin continues to be at the forefront of Councils agenda. Recent developments have seen Beverley Council withdraw from the group, consequently requiring further work to be done on the future state business plan for a four Council amalgamation as opposed to the previous five member model. Grant money from the State Government has been received to cover the cost of this re-assessment.

The next step will be for the proposed four member model to be considered by the Local Government Advisory Board, and their recommendation will be presented to the Minister for Local Government. The Minister must then present his findings to each of our four communities for approval. Each Community will then have the opportunity to accept or reject the proposed amalgamation

Cunderdin Council is still very much in favour of an amalgamation enabling us to set our own priorities and agenda for local government reform, as opposed to being told in the future who we will amalgamate with and when it will happen. Restructuring of Local Government has happened in every other State in Australia, and it is most likely that WA will follow suit. At present it is looking like Cunderdin's amalgamation won't occur before 1 July 2014.

Council's operations for 2011/12

Administration & Governance

- Council's continued commitment to the recovery of the Shire's finances has seen significant improvement in its operations and financial position, resulting in outstanding loan principal now totalling \$837,999 with no new borrowings, representing a further reduction of \$143,190 in Council's borrowings.

Law, Order & Public Safety

- Once again I would like to acknowledge and extend a sincere note of appreciation to all the members of the Local Police Service, FESA, and our local volunteers, St John's Ambulance, Cunderdin Town Fire Brigade and the Bush Fire Brigades of Cunderdin, Meckering & Ygnattering, you're efforts are truly appreciated.
- Ranger Services continue to be provided by the Shire of York on a hourly contract basis.

Community Amenities

- Council's in-house waste collection services continue to be delivered on an efficient and effective basis.
- Council has manned and introduced restricted operating hours for both the Cunderdin & Meckering Transfer Stations to attempt to reduce the financial burden placed on waste services. The Waste Transfer Stations provide a much improved service to the local community and the attendants are very diligent and community focussed on the service provided.

Health

- Council continues to support the local General Practitioner (GP), Dr Ken Gray with the provision of an operating premises, housing and a vehicle with all associated operating costs.
- The Shire of York continues to provide Environmental Health & Building Services on an hourly basis (as and when required).
- Council remains focused on ensuring the current level of services at the Cunderdin District Hospital remain, in particular palliative care, aged care, emergency services & the general promotion of curative, preventative & supportive, health services

Regional Representation

Council has been active once again representing its community of interest attending various regional meetings and forums over the past year ensuring its voice is heard on issues of importance that effect our residents and in the spirit of regional co-operation continues its membership with the following organisations;

- South East Avon Volunteer Regional Organisation of Councils (SEAVROC)
(Consisting of Shires of Beverley, Cunderdin, Quairading, Tammin & York)
- South East Avon Regional Transition Group (SEARTG)
(Shires of Cunderdin, Quairading, Tammin & York)
- Great Eastern Country Zone - Western Australian Local Government Association (WALGA)
- Kellerberrin Regional Road Sub-group
- Wheat belt North Regional Road Group
- Regional Development Australia
- Wheatbelt Development Commission

Recreation & Culture

- Completion of the Meckering Sports Project facilities upgrade.
- Progress the planning for the Cunderdin Sports facility project.

Town Planning

- Council has continued its relationship with the City of Canning for the provision of professional Town Planning Services.
- Commencement of Residential and Light Industrial Subdivisions in partnership with LandCorp. Stage 1 of each of these developments will see the release of 6 light industrial and 8 residential lots for sale to the general public.

Transport

Major capital projects undertaken during 2011/12;

- Cunderdin-Quairading Road – Strategic Grain Freight Funding
- Completion of Stage 2 Main Street Upgrade – Footpath
- Memorial Drive Upgrade
- Meckering-Dowerin Rd – reseal and shoulder improvements
- Cunderdin-Wyalkatchem Rd – reseal and shoulder improvements
- Rabbit Proof Fence Rd – re-sheeting
- Throssell Rd – re-sheeting
- Bulgin Rd – re-sheeting
- Hopkins Rd – upgrade floodways (2)

Plant Replacement

- Purchase of a new Front End Loader (John Deere)
- Purchase of a new Hydraulic Broom.
- Purchase 1 Vehicles (CEO)

Airfield Development

- Council continues to formulate and develop relations with other organisations for the future development of the Cunderdin Airfield as a viable aviation centre. Plans are being finalised for the development of a disabled flying school, by private interest.
- Funding applications to the Wheatbelt Development Commission and Regional Airfields Development Scheme have been successful to carry out infrastructure improvements at the airfield. The works are in progress.
- Completion of transfer station for patients for the Royal Flying Doctor Service at the airfield. This facility will assist with providing patients and ambulance volunteers with some comfort and shelter whilst waiting for the RFDS plane to arrive.

Economic Services

- The Shire once again acted as an agent for the State Government's Department for Planning and Infrastructure by providing licensing services at a substantial cost. Although, a state responsibility, for the convenience of its ratepayers council will continue to absorb the cost of providing this service. The licencing service will be transferred to the Cunderdin Community Resource Centre early in the new financial year.

Thank You

- I sincerely thank our Councillors for their strong commitment and generous donation of time and effort. It is with regret that Council has accepted Councillor David Beard's resignation midway through 2012. Thank you David for your effort and vigorous contribution to Council.
- On behalf of Council and our community, I also say thank you to Gary Tuffin for his five year contribution as CEO. Gary has been dedicated to ensuring that Cunderdin Council's financial affairs and reputation were restored to a sound footing, and achieved these goals admirably.
- A special welcome to our new CEO Peter Naylor. Peter commenced in January 2012 and has already shown great capability in progressing our major projects and keeping Council business on track.
- I look forward to being closely associated, and working with, all involved in the exciting development of our Shire.

**Cr. R L (Rod) Carter
Shire President**



SHIRE OF CUNDERDIN

Chief Executive Officer's Report

The Shire of Cunderdin continues its return to financial stability ending the financial year to the 30th June 2012 with a surplus of \$1,065,795 less payments in advance of \$622,619, leaving a true surplus of \$443,176.

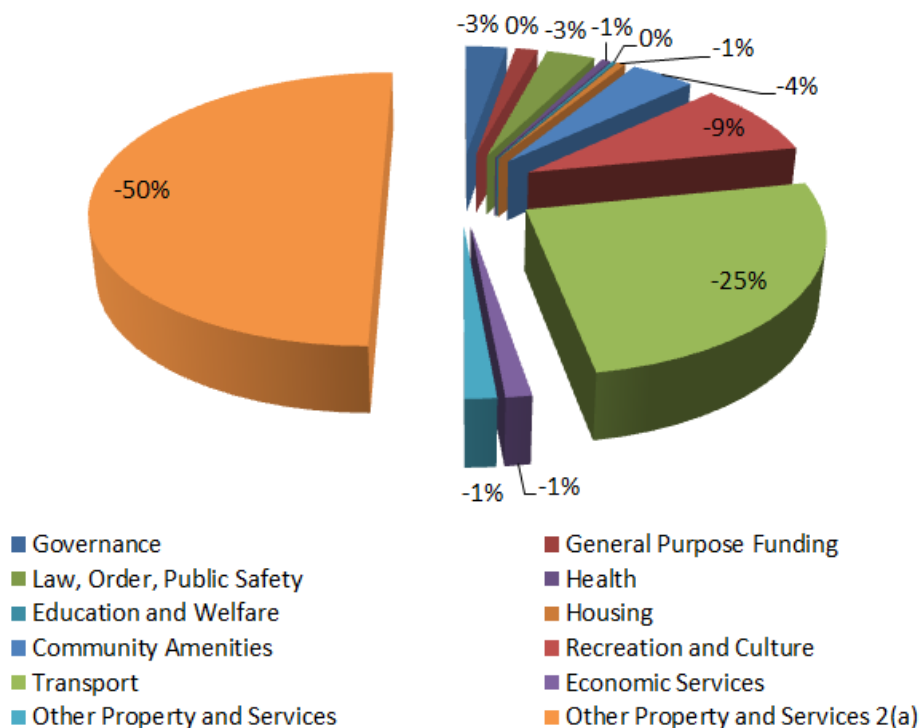
The surplus is made up from the following sources

Unrestricted

Federal Assistance Grant paid in advance (2012/13)	\$ 622,619
Operating Surplus	\$ 443,176

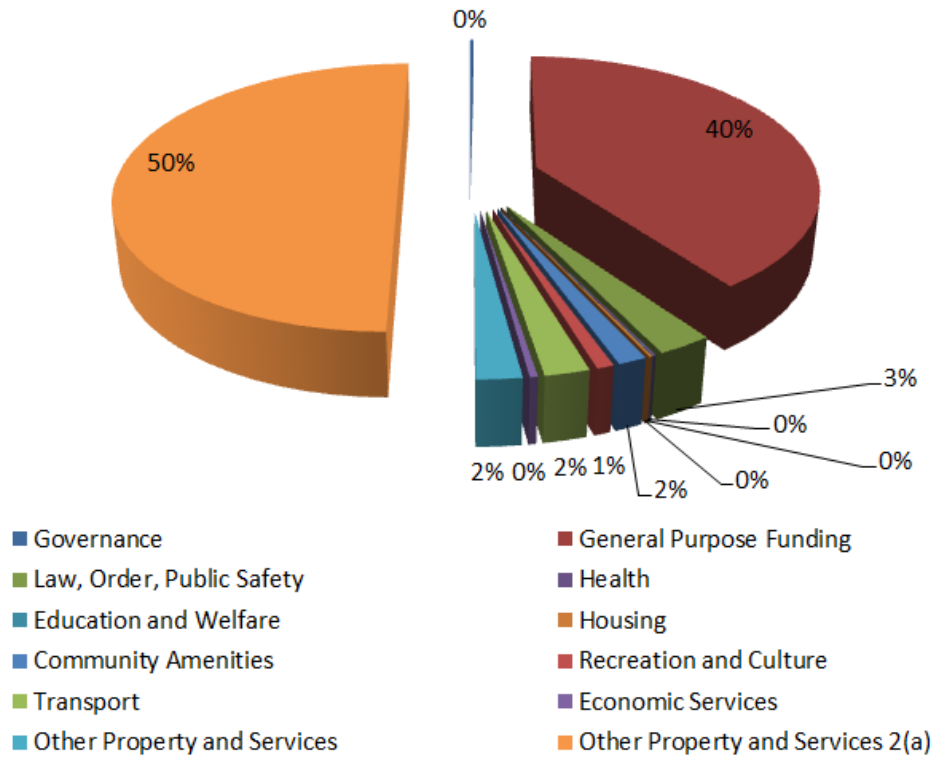
Total Operating surplus 2011/12 **\$1,065,795**

Operating Expenditure by Program 2011/12



- Council's Operating Expenditure for the financial year ending 30th June 2012 amounted to \$3.6 million compared to \$3.5 million for 2010/11 financial year.
- Repayment of loans amounted to \$143,190 leaving a principal balance of \$837,999
- Interest expenses on loans amounted to \$61,664, compared to \$67,897 last year.

Operating Revenue by Program 2011/12



- Council's Operating Revenue for the financial year ending 30th June 2012 amounted to \$3.8 million down from \$5.6 million for the 2010/11 financial year.
- Reserve accounts increased by \$1.4m during the year, from \$791,413 to \$2.175m. This was largely due to grant funding received for the Cunderdin Recreation Grounds and Cunderdin Airfield Development projects which has been set aside as restricted cash.
- No new loans were raised during the year, although Council did budget to raise a \$1m loan for the Cunderdin Recreation Grounds Development project.

A capital program of \$3.4 million was completed during the year;

Infrastructure Assets	\$2,202,172
Land & Buildings	\$ 971,957
Plant & Equipment	\$ 280,412
Furniture & Equipment	\$ 6,248
Total	\$3,460,789

Combined operating & capital program of for 2011/12 totaled \$7 million compared to \$5.8 million for the 30th June 2011.

To all staff I offer my sincere appreciation for their valuable support since my commencement in January 2012 and look forward to building on our positive working relationship in future years.

The following Annual report has been prepared in accordance with section 5.53 of the Local Government Act 1995 and details the operations of the Shire for the 2011/2012 financial year.

Peter Naylor
Chief Executive Officer

Shire of Cunderdin General Information

(The Councillors)

President

Councillor: **RL (Rod) Carter**
Phone: 9641 7045
Ward: District 2015
Years of Service 2000 to present
President: 2009 to present

Councillor: **TE (Todd) Harris**
Phone: 9636 2030
Ward: District 2013
Years of Service 2005 to present

Deputy President

Councillor: **RC (Clive) Gibsone**
Phone: 9635 1030
Ward: District 2013
Years of Service 2003 to present

Councillor: **GJ (Graham) Cooper**
Phone: 9635 1180
Ward: District 2015
Years of Service 2001 to present

Councillor: **D T (David) Beard**
Phone: 9636 2065
Ward: District 2013
Years of Service 2009 to present

Councillor: **DA (Dennis) Whisson**
Phone: 9625 1314
Ward: District 2013
Years of Service 2003 to present

Councillor: **D (Doug) Kelly**
Phone: 9625 1305
Ward: District 2015
Years of Service 2007 to present

Councillor: **DG (Dianne) Kelly**
Phone: 9625 1313
Ward: District 2015
Years of Service 2004 to present

(The Staff)

Chief Executive Officer Peter Naylor

Manager of Finance & Administration

Loren Clifford

Manager of Works and Services

Mark Burgess

Community Development Officer

Michelle Samson

Mechanic

Vacant

Records/Admin support

Jo-anne Beard

Outside Crew

Garry Roulston
Keith Kehlet
Bernard O'Donell
Daphane O'Donell
Robert Bell
Robert Glover
Robert Wilson
Adam Takacs

Environmental Health Services

Gordon Tester (Shire of York)
Judith Anderson (Shire of York)

Building Inspector

Tim Jurman (Shire of York)

Finance Officer

Clare Passells

Transfer Station Attendants

Trillian Cole - Cunderdin
Joseph Wheeler - Meckering

Administration Officer/s

Alicia Clarke

Gardeners

Clint Carter

Cleaner

Cathy Winterswyk

Stan Wilkins

Steve Stokes

Pool Manager

Contract Aquatic Services

Museum Officer

Wendy Davey

Ranger Services

Shire of York

Mathew Sharpe

Office (08) 9641 2489 (Depot)

Mobile 0417 181 349

Fax (08) 9641 2995

Town Planning Services

City of Canning

Dan Ho

Ph 9231 0571

Email: dan.ho@canning.wa.gov.au

The Council Offices and Chambers are located on Lundy Avenue, Cunderdin.

The **postal address** for all correspondence is:

Chief Executive Officer

Shire of Cunderdin

PO Box 100

Cunderdin WA 6407

Office hours are from: 8:30 am to 4:00 pm Monday to Friday. Telephone Number: (08) 9635 1005

Facsimile Number (08) 9635 1464 Emergencies 0427 991 000

Email Address: admin@cunderdin.wa.gov.au

Website: www.cunderdin.wa.gov.au

Disability Services Plan

IntroductionThe Disability Services Act 1993 Part 5 Section 29 (2) requires that the Shire report on its disability service plan.

The Shire has adopted the following Disability Service Plan to ensure that people with disabilities can access Council facilities and services. It is subject to annual review and may be amended and extended as priorities and needs change.

The plan includes:

- Information on Council functions, facilities and services (both in-house and contracted).
- A policy statement about the Shire's commitment to addressing the issue of access for people with disabilities, their families and carers.
- A description of the process used to consult with people with disabilities, their families, carers and disability organisations and relevant community groups.
- The identification of objectives and strategies to overcome barriers that people with disabilities identified during the consultation process.
- A method of review and evaluation of the plan.
- Information about how the plan is being communicated to staff and people with disabilities.

Access policy statement for people with disabilities, their families and carers.The Shire of Cunderdin is committed to conducting an ongoing review of its services to ensure that, where practicable, services are accessible to people with disabilities, their families and carers.The Shire of Cunderdin believes that people with disabilities, their families and carers who live in country areas should be supported to remain in the community of their choice and is committed to consulting with people with disabilities, their families and carers and where required, disability organisations to ensure that barriers to access are addressed appropriately.

The Shire of Cunderdin is committed to consulting with people with disabilities, their families and carers and, where required, disability organisations to ensure that barriers to access are addressed appropriately.

Outcomes

The Shire of Cunderdin is committed to achieving the following outcomes:

Outcome 1:

- Existing functions, facilities and services are adapted to meet the needs of people with disabilities.
- Council will endeavour to be adaptable in responding to the barriers experienced by people with various disabilities, including people with physical, sensory, cognitive and psychiatric disabilities.
- Council will ensure that all policies and practices that govern the operation of Council facilities, functions and services are consistent with Council's policy on access.

Outcome 2:

- Access to buildings and facilities is improved. Initially priority will be given to persons with ambulant disabilities given that they form the greater number of persons with disabilities.
- Council will undertake to incorporate the priorities regarding access for people with disabilities, identified during the consultations, into its submission for its capital works improvement programme.
- Modifications will commence as funds are made available.
- Council will undertake to liaise with developers to increase their awareness of the access requirements of people with disabilities.

Outcome 3:

- Information, where practicable, about functions, facilities, and services is provided in formats, which meet the communication requirements of people with disabilities.
- Council will produce all of its information on Council facilities, functions and services using clear and concise language.
- Council will advise the community that, upon request, information about Council functions, facilities and services can be made available in alternative formats, such as large print and audio cassette.

Outcome 4:

- Staff awareness of the needs of people with disabilities and skills in delivering advice and services are improved.
- Council will undertake to ensure that staff is aware of the key access needs of residents with disabilities and people with disabilities who visit the local government area in relation to the provision of all services.
- Where required, council will seek advice from the disability field on how to meet the access needs of people with disabilities.

Outcome 5:

- Opportunities for people with disabilities to participate in public consultations, grievance mechanisms and decision making processes are provided.
- Council will ensure that information is available in clear and concise language on how residents can participate in decision making processes, public consultations and grievance mechanisms.
- Council will advise the community that this information can be made available in alternative formats upon request, if such is practicable.
- Council will also undertake to support people with disabilities to attend meetings of council.

Plan for the Future

In place of the Plan and Principal Activities the legislation now requires a local government to prepare a Plan for the Future in respect of each financial year. The Plan for the Future must be prepared for at least two financial years, set out the broad objectives of the local government for the period specified in the plan and in the annual report provide an overview of the plan including major initiatives that are proposed to commence or continue in the next financial year.

A copy of the plan is available at the Shire of Cunderdin's administration centre on Lundy Avenue, Cunderdin.

Record Keeping Plan

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the proscribed manner. Principle 6 – Compliance: Government organisations ensure their employees comply with the record keeping plan. An organisation and its employees must comply with the organisation's record keeping plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities. The Shire has reviewed their record keeping plan during the 2007/08 financial year. The Shire has and continues to adhere to an ongoing staff training program.

The efficiency and effectiveness of the record keeping plan is reviewed by senior staff on a regular basis. During the induction of new employees, an awareness program is conducted on the record keeping plan, procedures and policies.

National Competition Policy

The Shire of Cunderdin is classified as a Category 1 Local Government under the National Competition Policy. Under this policy, a local government is required to determine whether it operates significant business enterprises, which compete with or could compete with the private sector. A significant business enterprise is defined in the policy as one that generates an annual income from fees and charges exceeding the amount of \$200,000. The Shire of Cunderdin does not operate any business activity where the income from fees and charges exceeds this amount. The total fees and charges levied for all the services and facilities provided by the council are disclosed in note 27 of the accompanying notes.

Freedom of Information

The Freedom of Information Act 1992 is applicable to the Shire of Cunderdin.

During the year ended 30th June 2012 the Shire of Cunderdin received no requests for information under the Freedom of Information Act.

In accordance with section 96(1) of the freedom of Information Act 1992, the Shire of Cunderdin has produced an "Information Statement" which is available at the Shire Office.

The Information Statement contains information on the type of documents available to the public and how to access those documents.

Public Interest Disclosure

The Public Interest Disclosure Act 2003 aims to facilitate and encourage the disclosure of public interest information and to provide protection for those who have made a disclosure and for those about whom disclosures are made.

The Shire of Cunderdin does not tolerate corrupt or other improper conduct, including mismanagement of public resources and the exercise of the public functions of the Shire and its officers, employees and contractors.

The Shire is committed to the aims and objectives of the Act and recognises the value and importance of contributions of staff to enhance administrative and management practices and supports disclosures being made by staff as to corrupt or other improper conduct.

During 2011/12 there were no disclosures made under the Act.

SHIRE OF CUNDERDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

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SHIRE OF CUNDERDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Cunderdin being the annual financial report and other information for the financial year ended 30th June 2012 are in my opinion properly drawn up to present fairly the financial position of the Shire of Cunderdin at 30th June 2012 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed on the 28TH day of SEPTEMBER 2012



Peter Naylor
Chief Executive Officer

SHIRE OF CUNDERDIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2012

	NOTE	2012 \$	2012 Budget \$	2011 \$
Revenue				
Rates	22	1,457,457	1,471,733	1,374,935
Operating Grants, Subsidies and Contributions	28	1,901,696	1,218,070	1,501,084
Fees and Charges	27	330,793	400,802	273,450
Interest Earnings	2(a)	84,340	73,988	64,326
Other Revenue		99,069	116,274	183,906
		<u>3,873,355</u>	<u>3,280,867</u>	<u>3,397,701</u>
Expenses				
Employee Costs		(765,150)	(1,474,136)	(941,810)
Materials and Contracts		(618,105)	(892,398)	(807,489)
Utility Charges		(139,163)	(177,418)	(168,415)
Depreciation on Non-Current Assets	2(a)	(1,331,087)	(1,414,811)	(1,282,113)
Interest Expenses	2(a)	(58,826)	(130,173)	(67,897)
Insurance Expenses		(176,929)	(140,785)	(125,224)
Other Expenditure		(520,586)	(410,222)	(157,666)
		<u>(3,609,846)</u>	<u>(4,639,943)</u>	<u>(3,550,614)</u>
		263,509	(1,359,076)	(152,913)
Non-Operating Grants, Subsidies and Contributions	28	2,759,369	4,346,173	2,265,366
Profit on Asset Disposals	20	78,713	0	16,474
Loss on Asset Disposal	20	(6,324)	0	0
		<u>2,731,758</u>	<u>4,346,173</u>	<u>2,281,840</u>
Net Result		3,095,267	2,987,097	2,128,926
Other Comprehensive Income				
Changes on revaluation of non-current assets		0	0	(543,502)
		<u>0</u>	<u>0</u>	<u>(543,502)</u>
Total Other Comprehensive Income		0	0	(543,502)
		<u>3,095,267</u>	<u>2,987,097</u>	<u>1,585,424</u>
Total Comprehensive Income		3,095,267	2,987,097	1,585,424

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

SHIRE OF CUNDERDIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2012

	NOTE	2012 \$	2012 Budget \$	2011 \$
Revenue				
Governance		17,764	1,393,133	2,633,683
General Purpose Funding		3,092,316	1,112,021	461,716
Law, Order, Public Safety		204,870	203,777	84,756
Health		9,126	10,066	11,497
Education and Welfare		1,700	97,089	1,650
Housing		13,018	10,241	9,988
Community Amenities		106,695	122,981	106,940
Recreation and Culture		63,670	61,926	169,089
Transport		166,644	167,662	2,028,342
Economic Services		29,180	27,835	34,666
Other Property and Services		168,372	67,136	137,213
	2(a)	3,873,355	3,273,867	5,679,541
Expenses				
Governance		(194,124)	(413,809)	(51,859)
General Purpose Funding		(104,617)	(73,116)	(274,091)
Law, Order, Public Safety		(229,199)	(291,029)	(148,263)
Health		(43,091)	(60,932)	(58,478)
Education and Welfare		(17,179)	(121,594)	(32,711)
Housing		(40,897)	(44,326)	(47,328)
Community Amenities		(302,000)	(330,194)	(276,551)
Recreation and Culture		(622,932)	(787,081)	(726,762)
Transport		(1,805,652)	(2,159,614)	(1,645,077)
Economic Services		(86,885)	(131,372)	(95,758)
Other Property and Services		(104,443)	(96,703)	(125,840)
	2(a)	(3,551,019)	(4,509,770)	(3,482,718)
Finance Costs				
Recreation and Culture		(4,846)	(78,851)	(11,639)
Transport		(9,551)	(10,429)	(11,420)
Other Property and Services		(44,430)	(40,893)	(44,839)
	2(a)	(58,827)	(130,173)	(67,897)
Non-Operating Grants, Subsidies and Contributions				
Governance		1,251,633	35,290	0
Recreation & Culture		0	1,824,988	0
Transport		1,507,736	2,485,895	0
		2,759,369	4,346,173	0
Profit/(Loss) on Disposal of Assets				
Governance		(6,324)	0	0
Transport		78,713	0	0
		72,389	0	0
Net Result		3,095,267	2,980,097	2,128,925
Other Comprehensive Income				
Changes on revaluation of non-current assets		0	0	(543,502)
Total Other Comprehensive Income		0	0	(543,502)
Total Comprehensive Income		3,095,267	2,980,097	1,585,424

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

SHIRE OF CUNDERDIN
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2012

	NOTE	2012 \$	2011 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	3,398,148	2,327,154
Trade and Other Receivables	4	111,752	190,787
Inventories	5	<u>10,759</u>	<u>8,020</u>
TOTAL CURRENT ASSETS		<u>3,520,659</u>	<u>2,525,961</u>
NON-CURRENT ASSETS			
Other Receivables	4	73,144	2,176
Inventories	5	282,604	178,970
Property, Plant and Equipment	6	4,198,406	3,559,470
Infrastructure	7	<u>38,320,590</u>	<u>36,990,615</u>
TOTAL NON-CURRENT ASSETS		<u>42,874,744</u>	<u>40,731,231</u>
TOTAL ASSETS		<u>46,395,403</u>	<u>43,257,191</u>
CURRENT LIABILITIES			
Trade and Other Payables	8	279,503	113,173
Long Term Borrowings	9	148,598	143,190
Provisions	10	<u>112,687</u>	<u>102,232</u>
TOTAL CURRENT LIABILITIES		<u>540,788</u>	<u>358,595</u>
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	689,401	837,999
Provisions	10	<u>20,141</u>	<u>10,791</u>
TOTAL NON-CURRENT LIABILITIES		<u>709,542</u>	<u>848,790</u>
TOTAL LIABILITIES		<u>1,250,330</u>	<u>1,207,385</u>
NET ASSETS		<u>45,145,073</u>	<u>42,049,806</u>
EQUITY			
Retained Surplus		12,843,014	11,131,695
Reserves - Cash Backed	11	2,175,361	791,413
Reserves - Asset Revaluation	12	<u>30,126,699</u>	<u>30,126,699</u>
TOTAL EQUITY		<u>45,145,073</u>	<u>42,049,806</u>

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

**SHIRE OF CUNDERDIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2012**

NOTE	RETAINED SURPLUS \$	RESERVES CASH/ INVESTMENT BACKED \$	ASSET REVALUATION RESERVE \$	TOTAL EQUITY \$
Balance as at 1 July 2010	8,964,798	829,383	30,670,201	40,464,381
Net Result	2,128,927	0	0	2,128,927
Total Other Comprehensive Income	0	0	(543,502)	(543,502)
Reserve Transfers	37,970	(37,970)	0	(0)
Balance as at 30 June 2011	11,131,695	791,413	30,126,699	42,049,806
Net Result	3,095,267	0	0	3,095,267
Reserve Transfers	(1,383,948)	1,383,948	0	0
Balance as at 30 June 2012	12,843,014	2,175,361	30,126,699	45,145,073

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

**SHIRE OF CUNDERDIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2012 \$	2012 Budget \$	2011 \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,429,142	1,488,148	1,373,223
Operating Grants, Subsidies and Contributions		1,901,696	1,381,723	1,298,661
Fees and Charges		417,996	263,189	202,424
Service Charges		0	0	412,657
Interest Earnings		84,340	66,361	64,325
Goods and Services Tax		350,763	0	0
Other Revenue		99,069	116,274	183,906
		<u>4,283,006</u>	<u>3,315,695</u>	<u>3,535,196</u>
Payments				
Employee Costs		(745,345)	(1,423,712)	(969,886)
Materials and Contracts		(582,017)	(712,369)	(846,492)
Utility Charges		(139,162)	(177,418)	(168,415)
Insurance Expenses		(176,929)	(140,785)	(125,224)
Interest expenses		(61,940)	(130,173)	(70,748)
Goods and Services Tax		(200,000)	0	(20,146)
Other Expenditure		(520,586)	(410,222)	(392,089)
		<u>(2,425,979)</u>	<u>(2,994,679)</u>	<u>(2,592,999)</u>
Net Cash Provided By (Used In) Operating Activities	13(b)	<u>1,857,027</u>	<u>321,016</u>	<u>942,197</u>
Cash Flows from Investing Activities				
Payments for Purchase of Inventories		(103,635)	0	0
Payments for Purchase of Investments		(70,968)	0	0
Payments for Purchase of Property, Plant & Equipment		(1,154,982)	(3,877,643)	(660,697)
Payments for Construction of Infrastructure		(2,202,172)	(2,654,218)	(1,464,058)
Non-Operating Grants, Subsidies and Contributions used for the development of assets		2,759,369	4,346,173	2,265,366
Proceeds from Sale of Plant & Equipment		129,545	252,000	143,367
		<u>129,545</u>	<u>252,000</u>	<u>143,367</u>
Net Cash Provided By (Used In) Investing Activities		<u>(642,843)</u>	<u>(1,933,688)</u>	<u>283,978</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(143,190)	(167,725)	(134,383)
Proceeds from New Debentures		0	1,000,000	0
		<u>0</u>	<u>1,000,000</u>	<u>0</u>
Net Cash Provided By (Used In) Financing Activities		<u>(143,190)</u>	<u>832,275</u>	<u>(134,383)</u>
Net Increase (Decrease) in Cash Held		1,070,994	(780,397)	1,091,792
Cash at Beginning of Year		2,327,154	2,327,154	1,235,362
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>3,398,148</u></u>	<u><u>1,546,757</u></u>	<u><u>2,327,154</u></u>

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

**SHIRE OF CUNDERDIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2012 Actual \$	2012 Budget \$	2011 Actual \$
Revenue				
Governance		1,269,397	971,263	461,716
General Purpose Funding		1,634,859	1,112,021	1,258,748
Law, Order, Public Safety		204,870	203,777	84,756
Health		9,127	10,066	11,497
Education and Welfare		1,700	97,089	1,650
Housing		13,018	10,241	9,988
Community Amenities		106,695	122,981	106,940
Recreation and Culture		63,670	861,926	169,089
Transport		1,753,093	2,653,557	2,028,342
Economic Services		29,180	27,835	34,666
Other Property and Services		168,371	67,136	137,213
		<u>5,253,980</u>	<u>6,137,892</u>	<u>4,304,606</u>
Expenses				
Governance		(200,449)	(73,116)	(51,859)
General Purpose Funding		(104,617)	(413,809)	(274,091)
Law, Order, Public Safety		(229,198)	(291,029)	(148,263)
Health		(43,091)	(60,932)	(58,478)
Education and Welfare		(17,179)	(121,594)	(32,711)
Housing		(40,897)	(44,326)	(47,328)
Community Amenities		(302,000)	(330,194)	(276,551)
Recreation and Culture		(627,778)	(865,932)	(726,762)
Transport		(1,815,203)	(2,170,042)	(1,712,975)
Economic Services		(86,885)	(131,372)	(95,758)
Other Property and Services		(148,874)	(137,598)	(125,840)
		<u>(3,616,171)</u>	<u>(4,639,944)</u>	<u>(3,550,615)</u>
Net Result Excluding Rates		1,637,809	1,497,948	753,990
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	20	(72,389)	0	(16,474)
Movement in Deferred Pensioner Rates (Non-Current)		0	0	(28,076)
Movement in Staff Entitlements		10,455	0	0
Movement in Employee Benefit Provisions (Non-Current)		9,350	0	0
Depreciation and Amortisation on Assets	2(a)	1,331,087	1,414,811	(1,282,113)
Capital Expenditure and Revenue				
Purchase Land Held for Resale		(103,635)	0	0
Purchase of Investments		(70,968)	0	0
Purchase Land and Buildings		(868,322)	(3,441,681)	(120,728)
Purchase Infrastructure Assets		(2,202,172)	(2,654,218)	(1,694,286)
Purchase Plant and Equipment		(280,412)	(427,962)	(521,056)
Purchase Furniture and Equipment		(6,248)	(8,000)	(18,913)
Proceeds from Disposal of Assets	20	129,545	252,000	143,367
Repayment of Debentures	21(a)	(143,190)	(167,725)	(134,383)
Proceeds from New Debentures	21(b)	0	1,000,000	0
Self-Supporting Loan Principal Income				
Transfers to Reserves (Restricted Assets)	11	(1,413,948)	(858,035)	(110,723)
Transfers from Reserves (Restricted Assets)	11	30,000	210,000	148,693
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	22(b)	1,621,376	1,700,714	562,916
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	22(b)	1,065,795	0	1,621,376
Amount Required to be Raised from Rates	22(a)	<u>(1,457,457)</u>	<u>(1,482,148)</u>	<u>(1,374,935)</u>

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

The financial report is a general purpose financial statement which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the local Government Act 1995 and accompanying regulations.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of the selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 19 to these financial statements.

(c) Goods and Services Tax

Revenues, expenses and assets capitalised are stated net of any GST recoverable.

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

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

(e) Trade and Other Receivables

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

(f) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until Finance costs and holding charges incurred after development is completed are expensed.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional contract of sale.

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

(g) Property, Plant, Equipment and Infrastructure

Each class of Property, Plant, Equipment and Infrastructure is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Initial Recognition

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Property, Plant, Equipment and Infrastructure (Continued)

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

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

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

Land under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB1051 - Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Depreciation of Non-Current Assets

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

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Property, Plant, Equipment and Infrastructure (Continued)

Depreciation of Non-Current Assets (Continued)

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Formed roads formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$500 is not capitalised. Rather, it is recorded on an asset inventory listing.

(h) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (d) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iv) Available-for-sale financial assets

Available-for-sale financial assets, are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable.

They are subsequently measured at fair value with changes in such fair value (ie gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(j) Trade and Other Payables

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

(k) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for the benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(l) Borrowing Costs

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

(m) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) that outflow can be reliably measured.

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Leases

Leases of Property, Plant, Equipment and Infrastructure, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

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

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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

(o) Joint Venture

The Council's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the appropriate line items of the financial statement. Information about the joint venture is set out in Note 16.

The Council's interest in joint venture entities are recorded using the equity method of accounting in the financial report.

When the Council contributes assets to the joint venture or if the Council purchases assets from the joint venture, only the portion of gain or loss not attributable to the Council's share of the joint venture shall be recognised. The Council recognises the full amount of any loss when the contribution results in a reduction in the net realisable value of current assets or an impairment loss.

(p) Rates, Grants, Donations and Other Contributions

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(r) Current and Non-Current Classification

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

(s) Rounding Off Figures

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

(t) Comparative Figures

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

(u) Budget Comparative Figures

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

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) New Accounting Standards and Interpretations for Application in Future Periods

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June 2012.

Council's assessment of these new and amended standards and interpretations is set out below:

	Title and Topic	Issued	Applicable (*)	Impact
(i)	AASB 9 – Financial Instruments	December 2009	01 January 2013	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the standard will have any material effect.
(ii)	AASB 1053 - Application of Tiers of Australian Accounting Standards	June 2010	01 July 2013	Nil - Due to its nature and statutory requirements the Council will be deemed a Tier 1 entity and will continue to prepare general purpose financial statements.
(iii)	AASB 2009– 11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12)	December 2009	01 January 2013	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title and Topic	Issued	Applicable (*)	Impact
(iv) AASB 2010 - 2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050, & 1052 and Interpretations 2, 4, 5, 15, 17, 127, 129 & 1052]	June 2010	01 July 2013	Nil - None of these amendments will have any effect on the financial report as the standard does not apply in the case of general purpose financial statements.
(v) AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12,19 & 127]	December 2010	01 January 2013	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).
(vi) AASB 2010 - 8 Amendments to Australian Accounting Standards - Deferred Tax: Recovery of Underlying Assets [AASB 112]	December 2010	01 January 2012	Nil - None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title and Topic	Issued	Applicable (*)	Impact
(vii) AASB 2010 - 10 Further Amendments to Australian Accounting Standards - Removal of Fixed Dates for First-time Adopters [AASB 2009 - 11 & 2010 - 7]	December 2010	01 January 2013	Nil - None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2011 - 2 Amendments to Australian Accounting Standards - Arising from the Trans-Tasman Consequence Project - Reduced Disclosure Requirements. [AASB 101 & 1054]	May 2011	01 July 2013	
AASB 2011 - 3 Amendments to Australian Accounting Standards - Orderly Adoption of Changes to ABS GFS manual and related Amendments. [AASB 1049]	May 2011	01 July 2012	
AASB 2011 - 6 Amendments to Australian Accounting Standards - Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation - Reduced Disclosure Requirements [AASB 127, 128 & 131]	July 2011	01 July 2013	

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title and Topic	Issued	Applicable (*)	Impact
(viii) AASB 10 - Consolidated Financial Statements, AASB 11 - Joint Arrangements, AASB 12 - Disclosure of Interests in Other Entities, AASB 127 - Separate Financial Statements, AASB 128 - Investments in Associates and Joint Ventures, AASB 2011 - 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]	August 2011	01 January 2013	Nil - None of these, except for AASB 128 , are expected to have significant application to the operations of the Council. With respect to AASB 128, where the Council has an interest in a Joint Venture, the requirements of AASB 128 supercede those of the current Joint Venture Standard AASB 131. The new standard more clearly defines the accounting treatment and disclosure in relation to it. Due to the nature of the Joint Venture, it is not expected to have a significant impact on the Council.

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title and Topic	Issued	Applicable (*)	Impact
(ix) AASB 13 - Fair Value Measurement, AASB 2011 - 8 Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132]	September 2011	01 January 2013	AASB 13 defines fair value, establishes a framework for measuring fair value and requires disclosures about fair value measurements. AASB 13 requires inputs to all fair value measurements to be categorised in accordance with fair value hierarchy. AASB 13 also requires enhanced disclosures regarding all assets and liabilities (including, but not limited to, financial assets and financial liabilities) measured at fair value. AASB 13 will have particular relevance to the process of the Council adopting fair value methodology in relation to its fixed assets as mandated from 1 July 2012. Apart from the changes in value in relation to assets to be revalued (which are mandated by legislation and not changes to the standard) it is not expected to significantly impact the Council as the framework embodied in AASB 13 does not differ significantly from that which is present in existing standards. The amendments to the legislation requires the phasing in of fair value in relation to fixed assets over the three years from 1 July 2012. It is not possible to estimate the likely amount of any revaluations.
(x) AASB 2011 - 9 Amendments to Australian Accounting Standards - Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]	September 2011	01 July 2013	The main change embodied in this standard is the requirement to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently. It effects presentation only and is not expected to significantly impact the Council.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title and Topic	Issued	Applicable (*)	Impact
(xi) AASB 119 - Employee Benefits, AASB 2011 - 10 Amendments to Australian Accounting Standards arising from AASB 119 [AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Interpretation 14]	September 2011	01 January 2013	The changes in relation to defined benefit plans contained in this standard are not expected to significantly impact the Council nor are the changes to AASBs in relation to termination benefits.
(xii) AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements	September 2011	01 July 2013	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2011 – 12 Amendments to Australian Accounting Standards arising from Interpretation 20 [AASB 1]	November 2011	01 January 2013	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2011 – 13 Amendments to Australian Accounting Standards – Improvements to AASB 1049	December 2011	01 July 2012	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.

Notes:

(*) Applicable to reporting periods commencing on or after the given date.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Adoption of New and Revised Accounting Standards

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

These new and revised standards were:

- AASB 124
- AASB 1054
- AASB 2009 - 12
- AASB 2010 - 4
- AASB 2010 - 5
- AASB 2010 - 6
- AASB 2010 - 9
- AASB 2010 - 14
- AASB 2011 - 1

The standards adopted had a minimal effect on the accounting and reporting practices of the Council as they were either largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

(x) Events after the Reporting Period

The Australian Government passed the Clean Energy Act 2011 on 8 November 2011 introducing a carbon pricing mechanism from 1 July 2012.

The Council does not have a direct carbon price liability as it does not fall within the group of major polluters identified by the Australian Federal Government. It will be impacted by the indirect flow-through of the carbon price via increased costs on its operations largely from cost increases in electricity, materials and waste disposal in landfills.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

2. REVENUE AND EXPENSES	2012	2011	
	\$	\$	
(a) Net Result			
The Net Result includes:			
(i) Charging as an Expense:			
Auditors Remuneration			
- Audit	13,500	12,192	
- Other Services	0	0	
Depreciation			
Buildings	181,155	144,526	
Furniture and Equipment	17,299	15,554	
Plant and Equipment	260,436	273,853	
Roads	842,101	848,181	
Footpaths	7,657	0	
Airport Taxiway	21,760	0	
Other Infrastructure	679	0	
	<u>1,331,087</u>	<u>1,282,113</u>	
Interest Expenses (Finance Costs)			
Debentures (<i>refer Note 21(a)</i>)	61,664	67,897	
	<u>61,664</u>	<u>67,897</u>	
(ii) Crediting as Revenue:	2012	2012	2011
	\$	Budget	\$
		\$	
Interest Earnings			
Investments			
- Reserve Funds	36,573	23,326	36,723
- Other Funds	42,315	43,035	27,603
Other Interest Revenue (<i>refer note 26</i>)	5,452	7,627	9,987
	<u>84,340</u>	<u>73,988</u>	<u>74,313</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

The Shire of Cunderdin is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

GOVERNANCE

Members expenses and the costs associated with meetings of Council, Policy determination and public ceremonies and presentations and general administration expenses.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of local laws, fire prevention, emergency services and animal control.

HEALTH

Health administration, food quality and pest control. This includes contributions towards the provision of a local doctor.

EDUCATION AND WELFARE

Operations of a senior citizens centre. Assistance with playgroup, schools, retirement villages and other voluntary services.

HOUSING

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Rubbish collection services, operations of tips, noise control, administration of the town planning scheme, maintenance of rest centres and storm water drainage maintenance.

RECREATION AND CULTURE

Maintenance of halls and the swimming pool, recreation centres, operation of the library and various reserves.

TRANSPORT

Construction and maintenance of streets, roads, bridges, lighting and cleaning of streets and depot maintenance.

ECONOMIC SERVICES

The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.

OTHER PROPERTY & SERVICES

Private Works operations, plant repairs and operation costs.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening Balance (*) 1-Jul-10 \$	Received (+) 2010/11 \$	Expended (#) 2010/11 \$	Closing Balance (*) 30-Jun-11 \$	Received (+) 2011/12 \$	Expended (#) 2011/12 \$	Closing Balance 30-Jun-12 \$
Dept Regional Dev - Forward Capital Works Plan	Governance	35,000	0	(35,000)	0	0	0	0
Wheatbelt Dev Commisison - LGS Software	Governance	20,000	0	(20,000)	0	0	0	0
Office of Crime Prevention - Anti Graffiti Grant	Law, Order	4,695	0	(4,695)	0	0	0	0
Regional & Local Community Infrastructure	Recreation	30,000	0	(30,000)	0	0	0	0
Dept Regional Dev - Country Local Govt Individual	Recreation	0	393,215	0	393,215	0	(393,215)	0
Dept Infrastructure & Transport - RTR Bridge Funding	Transport	0	300,000	0	300,000	0	(300,000)	0
Dept of Agriculture Wa - Dry Season Assistance	Recreation	0	8,875	0	8,875	0	(8,875)	0
Dept Regional Dev - Country Local Govt Regional	Recreation	0	0	0	0	1,251,633	(1,251,633) *	0
FESA Water Tank Grants	Law, Order	0	0	0	0	13,636	(13,636)	0
Regional Road Group Projects	Transport	0	0	0	0	362,580	(362,580)	0
Dept Infrastructure & Transport - RTR Funding	Transport	0	0	0	0	245,979	(245,979)	0
Strategic Grain Freight Funding	Transport	0	0	0	0	779,177	(779,177)	0
Dept Regional Dev - Regional Airpot Dev. Funding	Transport	0	0	0	0	120,000	(77,074)	42,926
Total		89,695	702,090	(89,695)	702,090	2,773,005	(3,432,169)	42,926

Notes:

(*) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(+) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(#) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

(*) - Grant funds have been transferred to the Building Reserve Fund to be held until required to be expended on the identified project.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

	2012	2011
	\$	\$
3. CASH AND CASH EQUIVALENTS		
Unrestricted	1,222,787	833,651
Restricted	<u>2,175,361</u>	<u>1,493,502</u>
	<u><u>3,398,148</u></u>	<u><u>2,327,154</u></u>
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Staff Entitlements Reserve	167,752	188,419
Building Reserve	1,338,432	83,128
Plant & Equipment Reserve	127,404	115,414
Airfield Reserve	205,335	81,874
Community Bus Reserve	24,615	23,925
Asset Replacement, Acquisition & Development Reserve	311,823	298,653
Unspent Grants	<u>0</u>	<u>702,090</u>
	<u><u>2,175,361</u></u>	<u><u>1,493,502</u></u>
4. TRADE AND OTHER RECEIVABLES		
Current		
Rates Outstanding	89,148	66,847
Sundry Debtors	72,604	118,794
Less Provision for Doubtful Debts	(50,000)	(15,000)
GST Receivable	<u>0</u>	<u>20,146</u>
	<u><u>111,752</u></u>	<u><u>190,787</u></u>
Non-Current		
Co-op Shares	2,176	2,176
Local Government House Trust Shares	<u>70,968</u>	<u>0</u>
	<u><u>73,144</u></u>	<u><u>2,176</u></u>
5. INVENTORIES		
Current		
Fuel and Materials	<u>10,759</u>	<u>8,020</u>
	<u><u>10,759</u></u>	<u><u>8,020</u></u>
Non-Current		
Land Held for Resale - Cost		
Cost of Acquisition	<u>282,604</u>	<u>178,970</u>
	<u><u>282,604</u></u>	<u><u>178,970</u></u>
6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - Cost	5,047,820	4,179,499
Less Accumulated Depreciation	<u>(2,093,130)</u>	<u>(1,911,975)</u>
	<u><u>2,954,690</u></u>	<u><u>2,267,523</u></u>
Furniture and Equipment - Cost	278,583	272,335
Less Accumulated Depreciation	<u>(223,094)</u>	<u>(205,795)</u>
	<u><u>55,489</u></u>	<u><u>66,540</u></u>
Plant and Equipment - Cost	2,684,265	2,726,547
Less Accumulated Depreciation	<u>(1,496,038)</u>	<u>(1,501,140)</u>
	<u><u>1,188,227</u></u>	<u><u>1,225,407</u></u>
	<u><u>4,198,406</u></u>	<u><u>3,559,470</u></u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

Movements in Carrying Amounts

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

	Land & Buildings \$	Furniture & Equipment \$	Plant & Equipment \$	Total \$
Balance as at 1 July 2011	2,267,523	66,540	1,225,407	3,559,470
Additions	868,322	6,248	280,412	1,154,982
(Disposals)	-	-	(57,156)	(57,156)
Depreciation (Expense)	(181,155)	(17,300)	(260,436)	(458,890)
Carrying amount at the end of year	<u>2,954,690</u>	<u>55,489</u>	<u>1,188,227</u>	<u>4,198,406</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

	2012	2011
	\$	\$
7. INFRASTRUCTURE		
Roads - Management Valuation 2011	51,208,181	49,020,132
Roads - Cost	0	0
Less Accumulated Depreciation	<u>(13,647,770)</u>	<u>(12,805,669)</u>
	37,560,411	36,214,463
Footpaths - Cost	341,594	327,471
Less Accumulated Depreciation	<u>(7,657)</u>	<u>0</u>
	333,937	327,471
Airfield Taxiway - Cost	444,725	444,725
Less Accumulated Depreciation	<u>(34,768)</u>	<u>(13,007)</u>
	409,957	431,718
Other Infrastructure - Cost	16,963	16,963
Less Accumulated Depreciation	<u>(678)</u>	<u>0</u>
	16,285	16,963
	<u>38,320,590</u>	<u>36,990,615</u>

Council have adopted a policy of re-valuing with sufficient regularity to ensure the carrying amount of each road asset is fairly stated at reporting date.

This policy also accords with AASB 116.

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

7. INFRASTRUCTURE (Continued)

Movements in Carrying Amounts

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

	<u>Roads</u> \$	<u>Taxiway</u> \$	<u>Footpaths</u> \$	<u>Other</u> \$	<u>Total</u> \$
Balance as at 1 July 2011	36,214,463	431,718	327,471	16,963	36,990,615
Additions	2,188,049	0	14,123	0	2,202,172
Depreciation (Expense)	(842,101)	(21,761)	(7,657)	(678)	(872,197)
Carrying amount at the end of year	<u>37,560,411</u>	<u>409,957</u>	<u>333,937</u>	<u>16,285</u>	<u>38,320,590</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

2012
\$ **2011**
\$

8. TRADE AND OTHER PAYABLES

Current

Sundry Creditors	260,231	90,787
Accrued Interest on Debentures	19,272	22,386
	<u>279,503</u>	<u>113,173</u>

9. LONG-TERM BORROWINGS

Current

Secured by Floating Charge Debentures	148,598	143,190
	<u>148,598</u>	<u>143,190</u>

Non-Current

Secured by Floating Charge Debentures	689,401	837,999
	<u>689,401</u>	<u>837,999</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS

Current

Provision for Annual Leave	70,436	87,810
Provision for Long Service Leave	42,251	14,422
	<u>112,687</u>	<u>102,232</u>

Non-Current

Provision for Long Service Leave	20,141	10,791
	<u>20,141</u>	<u>10,791</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

	2012 \$	2012 Budget \$	2011 \$
11. RESERVES - CASH BACKED			
(a) Staff Entitlements Reserve			
Opening Balance	188,419	188,419	182,911
Amount Set Aside / Transfer to Reserve	9,332	9,557	5,508
Amount Used / Transfer from Reserve	(30,000)	(30,000)	0
	<u>167,751</u>	<u>167,976</u>	<u>188,419</u>
(b) Building Reserve			
Opening Balance	83,128	83,128	71,961
Amount Set Aside / Transfer to Reserve	1,255,304	4,210	11,167
Amount Used / Transfer from Reserve	0	0	0
	<u>1,338,432</u>	<u>87,338</u>	<u>83,128</u>
(c) Plant & Equipment Reserve			
Opening Balance	115,413	115,414	235,019
Amount Set Aside / Transfer to Reserve	11,991	3,380	29,088
Amount Used / Transfer from Reserve	0	(50,000)	(148,693)
	<u>127,404</u>	<u>68,794</u>	<u>115,413</u>
(d) Airfield Reserve			
Opening Balance	81,874	81,874	67,843
Amount Set Aside / Transfer to Reserve	123,462	3,995	14,031
Amount Used / Transfer from Reserve	0	0	0
	<u>205,336</u>	<u>85,869</u>	<u>81,874</u>
(e) Community Bus Reserve			
Opening Balance	23,925	23,925	13,521
Amount Set Aside / Transfer to Reserve	690	16,206	10,404
Amount Used / Transfer from Reserve	0	0	0
	<u>24,615</u>	<u>40,131</u>	<u>23,925</u>
(f) Asset Replacement, Acquisition/Development Reserve			
Opening Balance	298,653	298,653	258,128
Amount Set Aside / Transfer to Reserve	13,170	5,687	40,525
Amount Used / Transfer from Reserve	0	(130,000)	0
	<u>311,823</u>	<u>174,340</u>	<u>298,653</u>
(g) Sports Facility Development Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	815,000	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>815,000</u>	<u>0</u>
TOTAL CASH BACKED RESERVES	<u><u>2,175,361</u></u>	<u><u>1,439,448</u></u>	<u><u>791,413</u></u>

All of the cash backed reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash in Note 3.

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

11. RESERVES - CASH BACKED (continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Staff Entitlements Reserve

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

Building Reserve

- to be used to fund acquisition, disposal, maintenance and funding of Shire buildings

Plant & Equipment Reserve

- to be used to fund acquisition, disposal, maintenance and funding of Shire plant & equipment

Airfield Reserve

- to be used to fund acquisition, disposal, maintenance and funding of property, buildings, plant and equipment associated with the Cunderdin airstrip, and working capital for the Cunderdin airshow

Community Bus Reserve

- to be used to fund acquisition, disposal, maintenance and funding of the community bus

Asset Replacement, Acquisition & Development Reserve

The purpose of the reserve account is to provide, replace, upgrade the necessary equipment, furniture, and infrastructure comprising of road, drains, footpaths and recreational reserves

Sports Facility Development Reserve

To be used to fund the Cunderdin Community Centre

12. RESERVES - ASSET REVALUATION

2012
\$

2011
\$

Asset revaluation reserves have arisen on revaluation of the following classes of non-current assets:

(a) **Roads**

Opening Balance	30,126,699	30,670,201
Revaluation Increment		
Revaluation Decrement	0	(543,502)
	<u>30,126,699</u>	<u>30,126,699</u>
TOTAL ASSET REVALUATION RESERVES	<u><u>30,126,699</u></u>	<u><u>30,126,699</u></u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the statement of financial position as follows:

	2012	2012	2011
	\$	Budget	\$
		\$	
Cash and Cash Equivalents	<u>3,398,148</u>	<u>1,546,747</u>	<u>2,327,154</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	3,095,267	2,980,097	1,585,424
Depreciation	1,331,087	1,414,811	1,282,113
Depreciation Charged to Capital Works	0	0	(230,227)
Roadworks Valuation Decrement	0	0	543,502
(Profit)/Loss on Sale of Asset	(72,389)	0	(16,474)
(Increase)/Decrease in Receivables	58,889	41,826	137,495
(Increase)/Decrease in Inventories	(2,739)	0	(1,044)
Increase/(Decrease) in Payables	147,649	200,175	(53,796)
Increase/(Decrease) in Employee Provisions	19,805	0	(28,076)
Increase/(Decrease) in Accrued Expenses	38,827	30,276	(11,353)
Grants/Contributions for the Development of Assets	<u>(2,759,369)</u>	<u>(4,346,173)</u>	<u>(2,265,366)</u>
Net Cash from Operating Activities	<u>1,857,027</u>	<u>321,012</u>	<u>942,197</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	0	0
Credit Card limit	10,000	0
Credit Card Balance at Balance Date	<u>(237)</u>	<u>0</u>
Total Amount of Credit Unused	<u>9,763</u>	<u>0</u>

Loan Facilities

Loan Facilities - Current	148,598	143,190
Loan Facilities - Non-Current	<u>689,401</u>	<u>837,999</u>
Total Facilities in Use at Balance Date	<u>837,999</u>	<u>981,189</u>

Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>
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**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

14. CONTINGENT LIABILITIES

The Shire of Cunderdin is not aware of any contingent liabilities at 30th June 2012.

15. CAPITAL AND LEASING COMMITMENTS

There were no capital and leasing commitments by the Shire of Cunderdin at 30th June 2012.

16. JOINT VENTURE

The Shire of Cunderdin together with the Cunderdin-Meckering Cottage Homes Committee Inc. and Homeswest has a joint venture arrangement for the provision of an Aged Persons Home located at Lot 391 Kennedy St, Cunderdin. The only asset at 30th June 2012 is the land and associated development costs. The Shire has a 5.6% equitable interest in the Joint Venture.

The Shire Land asset is included in Note 6 - Land and Buildings.

	2012	2011
	\$	\$
Non-Current Assets		
Plant & Equipment	31,507	31,507
Less: Accumulated Depreciation	(7,565)	(7,565)
	<u>23,942</u>	<u>23,942</u>

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

Governance	251,423	441,874
Law, Order, Public Safety	150,489	168,187
Health	277,671	293,872
Education and Welfare	62,893	65,053
Housing	206,917	212,205
Community Amenities	224,266	239,708
Recreation and Culture	1,125,793	667,586
Transport	40,201,328	38,639,090
Economic Services	0	178,970
Other Property and Services	300,732	1,163
Unallocated	3,593,802	2,349,483
	<u>46,395,314</u>	<u>43,257,191</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

18. FINANCIAL RATIOS	2012	2011	2010
Current Ratio	3.14	2.88	1.78
Untied Cash to Unpaid Trade Creditors Ratio	4.69	9.18	2.86
Debt Ratio	0.03	0.03	0.03
Debt Service Ratio	0.05	0.06	0.07
Gross Debt to Revenue Ratio	0.22	0.28	0.36
Gross Debt to Economically Realisable Assets Ratio	0.10	0.16	0.21
Rate Coverage Ratio	0.22	0.24	0.35
Outstanding Rates Ratio	0.06	0.05	0.05

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Untied Cash to Unpaid Trade Creditors Ratio	$\frac{\text{untied cash}}{\text{unpaid trade creditors}}$
Debt Ratio	$\frac{\text{total liabilities}}{\text{total assets}}$
Debt Service Ratio	$\frac{\text{debt service cost}}{\text{available operating revenue}}$
Gross Debt to Revenue Ratio	$\frac{\text{gross debt}}{\text{total revenue}}$
Gross Debt to Economically Realisable Assets Ratio	$\frac{\text{gross debt}}{\text{economically realisable assets}}$
Rate Coverage Ratio	$\frac{\text{net rate revenue}}{\text{operating revenue}}$
Outstanding Rates Ratio	$\frac{\text{rates outstanding}}{\text{rates collectable}}$

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

19. TRUST FUNDS

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

	Balance 1-Jul-11	Amounts Received	Amounts Paid	Balance 30-Jun-12
	\$	\$	(\$)	\$
Licensing	6,520	258,304	(264,108)	716
Working Trust	13,500	20,711	(4,632)	29,579
REBA Bonds	3,637	560	(900)	3,297
	<u>23,657</u>	<u>279,575</u>	<u>(269,640)</u>	<u>33,592</u>

20. DISPOSALS OF ASSETS - 2011/12 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance	40,870	35,000	(34,545)	(35,000)	(6,324)	0
Transport	16,286	217,000	(95,000)	(217,000)	78,714	0
	<u>57,156</u>	<u>252,000</u>	<u>(129,545)</u>	<u>(252,000)</u>	<u>72,389</u>	<u>0</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1-Jul-11 \$	New Loans \$	Principal Repayments		Principal 30-Jun-12		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Other Property & Services								
68 Ettamogah Pub	314,886	0	61,791	61,791	253,095	253,095	21,009	21,009
71 Regional Headworks	769	0	769	770	0	0	0	0
72 Regional Headworks	3,226	0	3,226	3,226	0	0	0	0
73 Ettamogah Pub	189,649	0	10,374	10,374	179,275	179,275	11,750	11,750
74 Ettamogah Pub	132,558	0	7,279	7,279	125,279	125,279	8,134	8,134
Transport								
66 Depot	164,862	0	28,829	28,829	136,033	136,033	10,429	10,429
Recreation & Culture								
67 Swimming Pool	175,239	0	30,923	30,923	144,316	144,316	10,343	10,342
New Loan - Sports Facilities	0	0	0	24,535	0	975,465	0	68,509
	981,189	0	143,190	167,727	837,999	1,813,464	61,664	130,173

(b) New Debentures - 2011/12

No new loans were raised during the financial year ending 30th June 2012.

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

21. INFORMATION ON BORROWINGS (Continued)

(c) Unspent Debentures

There were no unspent loan funds at the 30th June 2012.

(d) Overdraft

Council does not have an overdraft facility.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

22. RATING INFORMATION - 2011/12 FINANCIAL YEAR

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
General Rate											
UV Rural	0.0063528	358	164,307,706	1,043,814	-510	0	1,043,304	1,040,232	2,315	0	1,042,547
UV Mining	0.0063528	12	0	0		0	0		0	0	0
GRV Residential	0.117805	500	2,716,404	320,006	147	0	320,153 0	325,790	2,396	0	328,186 0
Sub-Totals		870	167,024,110	1,363,820	-363	0	1,363,457	1,366,022	4,711	0	1,370,733
Minimum Rates	Minimum \$										
UV Rural	500	54	2,185,400	27,000	0	0	27,000	34,500	0	0	34,500
UV Mining	500	12	140,196	6,000	0	0	6,000	6,000	0	0	6,000
GRV	500	122	184,484	61,000	0	0	61,000 0	60,500	0	0	60,500 0
Sub-Totals		188	2,510,080	94,000	0	0	94,000	101,000	0	0	101,000
							1,457,457				1,471,733
							1,457,457				1,471,733
Totals							1,457,457				1,471,733

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

22. RATING INFORMATION - 2011/12 FINANCIAL YEAR	2012	2012	2011
(b) Information on Surplus/(Deficit) Brought Forward	(30 June 2012	(1 July 2011	(30 June 2011
	Carried	Brought	Carried
	Forward)	Forward)	Forward)
	\$	\$	\$
Surplus/(Deficit) 1 July Brought Forward	<u>1,065,795</u>	<u>1,621,376</u>	<u>1,621,376</u>
<u>Comprises:</u>			
Cash - Unrestricted	1,222,787	833,651	833,651
Cash - Restricted	2,175,361	1,493,502	1,493,502
Rates - Current	89,148	66,849	66,849
Sundry Debtors	22,604	103,794	103,794
GST Receivable	0	20,146	20,146
Inventories			
- Fuel and Materials	10,759	8,020	8,020
Less:			
Reserves - Restricted Cash			
- Staff Entitlements Reserve	(55,066)	(86,187)	(86,187)
- Building Reserve	(1,338,432)	(83,128)	(83,128)
- Plant & Equipment Reserve	(127,404)	(115,414)	(115,414)
- Airfield Reserve	(205,335)	(81,874)	(81,874)
- Community Bus Reserve	(24,615)	(23,925)	(23,925)
- Asset Replacement Reserve	(311,823)	(298,653)	(298,653)
Sundry Creditors	(260,231)	(90,787)	(90,787)
Accrued Interest on Debentures	(19,272)	(22,386)	(22,386)
Accrued Salaries and Wages	0	0	0
Current Employee Benefits Provision	(112,686)	(102,232)	(102,232)
Surplus/(Deficit)	<u>1,065,795</u>	<u>1,621,376</u>	<u>1,621,376</u>

Difference:

There was no difference between the Surplus/(Deficit) 1 July 2011 Brought Forward position used in the 2012 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2011 audited financial report.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

23. SPECIFIED AREA RATE - 2011/12 FINANCIAL YEAR

The Council did not impose any specified area rates during 2011-2012 financial year.

24. SERVICE CHARGES - 2011/12 FINANCIAL YEAR

The Council did not impose any service charges during the 2011 - 2012 financial year.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2011/12 FINANCIAL YEAR**

Council did not offer any discount on rates during the 2011-2012 financial year.

26. INTEREST CHARGES AND INSTALMENTS - 2011/12 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%		5,452	7,627
Charges on Instalment Plan		7.50	5,730	6,234
			11,182	13,861

Ratepayers had the option of paying rates in four equal instalments, due on 9th September 2011, 10th November 2011, 12th January 2012 and 14th March 2012. Administration charges and interest applied for the final three instalments.

27. FEES & CHARGES	2012 \$	2011 \$
Governance	1,305	6,195
General Purpose Funding	8,348	0
Law, Order, Public Safety	2,084	2,700
Health	8,821	2,687
Education and Welfare	1,700	11,219
Housing	13,018	9,988
Community Amenities	106,695	106,940
Recreation and Culture	17,336	16,420
Transport	87,346	55,689
Economic Services	4,333	0
Other Property and Services	79,807	61,611
	<u>330,793</u>	<u>273,450</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

28. GRANT REVENUE

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

	2012	2011
	\$	\$
By Nature and Type:		
Operating Grants, Subsidies and Contributions	1,901,696	1,501,084
Non-Operating Grants, Subsidies and Contributions	<u>2,759,369</u>	<u>2,265,366</u>
	<u>4,661,065</u>	<u>3,766,450</u>
By Program:		
Governance	1,266,062	460,164
General Purpose Funding	1,542,171	1,153,020
Law, Order, Public Safety	154,292	33,275
Health	306	1,728
Recreation and Culture	33,974	141,104
Transport	1,588,161	1,923,373
Economic Services	5,131	3,406
Other Property	<u>70,968</u>	<u>50,381</u>
	<u>4,661,065</u>	<u>3,766,450</u>

29. ELECTED MEMBERS REMUNERATION

2012	2012	2011
\$	Budget	\$
	\$	

The following fees, expenses and allowances were paid to council members and/or the president.

Meeting Fees	11,760	13,926	11,760
President's Allowance	1,014	1,288	1,119
Deputy President's Allowance	0	0	0
Travelling Expenses	0	1,722	0
Telecommunications Allowance	0	0	0
	<u>12,774</u>	<u>16,936</u>	<u>12,879</u>

30. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

2012	2011
<u>23</u>	<u>20</u>

31. MAJOR LAND TRANSACTIONS

Council did not undertake any major land transactions during the 2011/12.

32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2011/12 financial year.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

33. FINANCIAL RISK MANAGEMENT

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

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

Financial risk management is carried out by the finance area under policies approved by the Council.

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2012	2011	2012	2011
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	3,398,148	2,327,154	3,398,148	2,327,154
Receivables	111,752	190,787	111,752	190,787
	<u>3,509,900</u>	<u>2,517,941</u>	<u>3,509,900</u>	<u>2,517,941</u>
Financial Liabilities				
Payables	279,503	90,787	279,503	90,787
Borrowings	837,999	981,189	716,725	755,259
	<u>1,117,502</u>	<u>1,071,976</u>	<u>996,228</u>	<u>846,046</u>

Fair value is determined as follows:

Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.

Investments – based on quoted market prices at the reporting date or at independent valuation.

Borrowings – estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

33. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk – the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk – the risk that movements in interest rates could affect returns.

Another risk associated with cash and investments is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers (where applicable) before placing any cash and investments.

	2012	2011
	\$	\$
Impact of a 1% (*) movement in interest rates on cash and investments:		
- Equity	33,981	23,272
- Statement of Comprehensive Income	33,981	23,272

Notes:

(*) Sensitivity percentages based on management's expectation of future possible market movements.

Recent market volatility has seen large market movements for certain types of investments.

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

33. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

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

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

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

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Council's credit risk at balance date was:

	2012	2011
Percentage of Rates and Annual Charges		
- Current	100.00%	100.00%
- Overdue	0.00%	0.00%
Percentage of Other Receivables		
- Current	40.84%	76.00%
- Overdue	59.16%	24.00%

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

33. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables

Borrowings

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

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2012</u>					
Payables	279,503	0	0	279,503	279,503
Borrowings	200,859	598,712	243,982	1,043,553	837,999
	<u>480,362</u>	<u>598,712</u>	<u>243,982</u>	<u>1,323,056</u>	<u>1,117,502</u>
<u>2011</u>					
Payables	70,641			70,641	70,641
Borrowings	204,853	762,035	281,517	1,248,405	981,189
	<u>275,494</u>	<u>762,035</u>	<u>281,517</u>	<u>1,319,046</u>	<u>1,051,830</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

33. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables
Borrowings (Continued)

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<u><1 year</u>	<u>>1<2 years</u>	<u>>2<3 years</u>	<u>>3<4 years</u>	<u>>4<5 years</u>	<u>>5 years</u>	<u>Total</u>	<u>Weighted Average Effective Interest Rate</u>
	\$	\$	\$	\$	\$	\$	\$	%
<u>Year Ended 30 June 2012</u>								
Payables								
Borrowings								
Fixed Rate								
Debentures	148,598	158,639	169,360	139,408	24,019	197,975	837,999	6.36%
Weighted Average Effective Interest Rate	6.46%	6.46%	6.46%	6.46%	6.26%	6.26%		
<u>Year Ended 30 June 2011</u>								
Payables								
Borrowings								
Fixed Rate								
Debentures	3,995	143,190	148,598	158,639	169,360	357,407	981,189	6.54%
Weighted Average Effective Interest Rate	6.46%	6.46%	6.46%	6.46%	6.46%	6.26%		

INDEPENDENT AUDITOR'S REPORT

TO: RATEPAYERS OF SHIRE OF CUNDERDIN

We have audited the financial report of the Shire of Cunderdin, which comprises the Statement of Financial Position as at 30 June 2012 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 ended on that date and a summary of significant accounting policies and other explanatory notes.

Council's Responsibility for the Financial Report

Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. Our audit has been conducted in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with the relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.



Auditor's Opinion

In our opinion, the financial report of the Shire of Cunderdin:

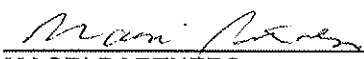
- (i) gives a true and fair view of the financial position of the Shire of Cunderdin as at 30 June 2012 and of its financial performance for the year ended on that date; and
- (ii) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards (including the Australian Accounting Interpretations).

Statutory Compliance

We did not during the course of our audit become aware of any instances where the Council did not comply with the requirements of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of Shire of Cunderdin for the year ended 30 June 2012 included on the Shire of Cunderdin's website. The Council is responsible for the integrity of the Shire of Cunderdin's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the 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 financial report to confirm the information contained in this website version of the financial report.



**MACRI PARTNERS
CERTIFIED PRACTISING ACCOUNTANTS
SUITE 2, 137 BURSWOOD ROAD
BURSWOOD WA 6100**



**A MACRI
PARTNER**

**PERTH
DATED THIS 20th DAY OF NOVEMBER 2012.**



Shire of Cunderdin

Report Dated 30/06/12
Posting Year 2012

Details By Function Under The Following Programme Titles And Type Of Activities Within The Programme

		2011/12		Current Year Actual	
		Current Year	Estimated	Income	Expend
		Income	Expend	Income	Expend
GAIN/LOSS ON DISPOSAL OF ASSET					
Written Down Value Loss on Sale of Assets					
95044224	Disposal - 0 CMT	\$35,000	\$0.00	\$0	\$6,324
	Disposal - Volo Backhoe CMT 2677	\$90,000	\$0.00	\$0	\$0
	Disposal - Tractor CMT 292	\$7,000	\$0.00	\$0	\$0
95143505	Disposal - Cat 938 Loader - CMT 1922	\$120,000	\$0.00	\$0	\$0
Profit on Sale of Assets					
91041304	Profit on sale of Calais 0 CMT	\$0	\$0.00	\$0	\$0
	Profit on sale of Volo Backhoe CMT 2677	(\$90,000)	\$0.00	\$0	\$0
	Profit on sale of Tractor CMT 292	(\$7,000)	\$0.00	\$0	\$0
91140404	Profit on sale of Cat 938 Loader - CMT 1922	\$0	\$0.00	(\$78,714)	\$0
Sub Total - (PROFIT)/LOSS ON SALE OF ASSET				(\$78,714)	\$6,324
Proceeds from Sale					
339916	Proceeds sale of Cat 938 Loader - CMT 1922	(\$35,000)		(\$34,545)	\$0
339916	Proceeds sale of Calais 0 CMT	(\$120,000)		(\$95,000)	\$0
Sub Total - PROCEEDS FROM SALE OF ASSET				(\$129,545)	\$0
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	\$0.00	(\$208,259)	\$6,324
BAD DEBTS					
Sub Total - BAD DEBTS				\$0	\$0
Total - BAD DEBTS				\$0	\$0
Total-OPERATING STATEMENT		\$0	\$0.00	(\$208,259)	\$6,324

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Details By Function Under The Following Programme Titles And Type Of Activities Within The Programme

	2011/12		Current Year Actual		
	Current Year Income	Estimated Expend	Income	Expend	
GENERAL PURPOSE FUNDING					
RATES					
OPERATING EXPENDITURE					
95030101	Rates - Training	\$0.00	\$0.00	\$0	\$0
95030201	Rates - Title Search Costs	\$0.00	\$500.00	\$0	\$76
95030301	Debt Collection Costs	\$0.00	\$7,995.00	\$0	\$5,661
95030401	Rates - Materials	\$0.00	\$1,600.00	\$0	\$724
95030501	Rates - B Pay Charges	\$0.00	\$2,955.00	\$0	\$3,346
95031327	Rates - Pensioner Rebates	\$0.00	\$35,000.00	\$0	\$38,519
95031001	Rates - VGO Charges	\$0.00	\$16,500.00	\$0	\$15,530
95031101	Rates Incentive Prize Money	\$0.00	\$0.00	\$0	\$0
95031401	Rates - Provision for Doubtful Debt	\$0.00	\$0.00	\$0	\$35,000
95031201	General Administration Allocated	\$0.00	\$5,757.00	\$0	\$5,760
Sub Total-RATES OP/EXP		\$0	\$70,307.00	\$0	\$104,617
OPERATING INCOME					
91030101	Rates Settlement Agent Charges	(\$2,823)	\$0.00	(\$2,618)	\$0
91030201	Rates Instalment Fees	(\$6,234)	\$0.00	(\$5,730)	\$0
91030308	Rates Incentive Prize - Westpac	\$0	\$0.00	\$0	\$0
91030401	Rates Debtors Legal Fees	(\$1,500)	\$0.00	(\$13,667)	\$0
91030507	Rates Late Payment Interest	(\$7,627)	\$0.00	(\$5,452)	\$0
91030701	Rates Interim UV	(\$2,315)	\$0.00	\$510	\$0
91030801	Rates UV	(\$1,040,232)	\$0.00	(\$1,043,814)	\$0
91030901	Rates GRV	(\$325,790)	\$0.00	(\$320,006)	\$0
91031001	Rates Minimum - UV	(\$34,500)	\$0.00	(\$27,000)	\$0
91031101	Rates Minimum - GRV	(\$60,500)	\$0.00	(\$61,000)	\$0
91031201	Rates Ex Gratia	(\$10,415)	\$0.00	(\$9,770)	\$0
91031301	Rates Mining	(\$6,000)	\$0.00	(\$6,000)	\$0
91031501	Pensioner Rebates	(\$35,000)	\$0.00	(\$38,519)	\$0
91031601	Rates Interim GRV	(\$2,396)	\$0.00	(\$147)	\$0
Sub Total-GENERAL RATES OP/INC		(\$1,535,332)	\$0.00	(\$1,533,213)	\$0
Total-GENERAL RATES		(\$1,535,332)	\$70,307.00	(\$1,533,213)	\$104,617
GENERAL PURPOSE FUNDING					
91031702	Financial Assistance Grant	(\$505,743)	\$0.00	(\$864,912)	\$0
91031802	Financial Assistance Grant - Local roads	(\$345,475)	\$0.00	(\$615,303)	\$0
91031807	Municipal Interest Earned	(\$23,326)	\$0.00	(\$36,573)	\$0
91031907	Housing Interest on Reserve	(\$4,210)	\$0.00	(\$3,671)	\$0
91032007	Community Bus Interest Earned	(\$16,206)	\$0.00	(\$690)	\$0
91032107	Aerodrome Reserve Interest Earned	(\$3,995)	\$0.00	(\$3,461)	\$0
91032207	Staff Entitlements Reserve	(\$9,557)	\$0.00	(\$9,332)	\$0
91032307	Plant Reserve Interest Earned	(\$3,380)	\$0.00	(\$11,991)	\$0
91032407	Asset Replacement/Development Reserve Interest Earned	(\$5,687)	\$0.00	(\$13,170)	\$0
91032507	Main Street Redevelopment Interest Earned	\$0	\$0.00	\$0	\$0
91032607	Office Redevelopment	\$0	\$0.00	\$0	\$0
Sub Total-OTHER GENERAL PURPOSE FUNDING		(\$917,579)	\$0.00	(\$1,559,103)	\$0
Total-OTHER GENERAL PURPOSE FUNDING		(\$917,579)	\$0.00	(\$1,559,103)	\$0
Total-GENERAL PURPOSE FUNDING		(\$2,452,911)	\$70,307.00	(\$3,092,316)	\$104,617

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		2011/12		Current Year Actual	
		Current Year	Estimated	Income	Expend
		Income	Expend	Income	Expend
GOVERNANCE					
MEMBERS OF COUNCIL					
OPERATING EXPENDITURE					
95040127	Attendance Fees - Ordinary Meetings	\$0	\$13,926.00	\$0	\$11,760
95040227	Members Travelling	\$0	\$1,722.00	\$0	\$0
95040327	Presidential Allowance	\$0	\$1,288.00	\$0	\$1,014
95040427	Council Donations	\$0	\$30,712.00	\$0	\$24,586
95040527	Council - Gifts	\$0	\$2,387.00	\$0	\$404
95040626	Council - Insurance	\$0	\$8,001.00	\$0	\$6,312
95040721	Council - Materials	\$0	\$2,600.00	\$0	\$1,725
95040821	Council - Refreshments	\$0	\$16,424.00	\$0	\$11,154
95040927	Council - Conferences	\$0	\$14,460.00	\$0	\$11,975
95041027	Council - Training	\$0	\$3,214.00	\$0	\$189
95041127	Great Eastern Zone Membership	\$0	\$2,800.00	\$0	\$3,300
95041227	Subscriptions - WALGA	\$0	\$6,126.00	\$0	\$6,810
95041327	SEAVROC contribution	\$0	\$5,000.00	\$0	\$0
95041521	Election expenses	\$0	\$700.00	\$0	\$605
95041423	Governance Depreciation	\$0	\$38,147.00	\$0	\$28,581
		\$0	\$147,507.00	\$0	\$108,413
OPERATING INCOME					
91040108	Council Other Income	\$0	\$0.00	\$0	\$0
91040203	Council Reimbursements	\$0	\$0.00	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0.00	\$0	\$0
Total - MEMBERS OF COUNCIL		\$0	\$147,507.00	\$0	\$108,413

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		2011/12		Current Year Actual	
		Current Year Income	Estimated Expend	Income	Expend
GOVERNANCE					
OPERATING EXPENDITURE					
LABOUR					
950418	Administration Employee Costs	\$0	\$321,590.00	\$0	\$259,009
BUILDING					
950419	Administration Building Maintenance	\$0	\$15,000.00	\$0	\$12,208
	Club Cleaning Wages	\$0	\$0.00	\$0	\$0
	Office Cleaning Superannuation	\$0	\$0.00	\$0	\$0
950420	Administration Office Utilities	\$0	\$23,640.00	\$0	\$22,470
95042227	Landcare - Future Projects (Alloc from LCDC Proceeds)	\$0	\$12,850.00	\$0	\$0
OFFICE EXPENSES					
95042326	Insurance	\$0	\$29,554.00	\$0	\$43,530
950424	Administration Expenses	\$0	\$30,221.00	\$0	\$30,101
95042621	Maintenance of Office Equipment	\$0	\$3,769.00	\$0	\$1,672
95042721	Computer Software & Replacements	\$0	\$5,000.00	\$0	\$4,935
95042921	IT Support	\$0	\$29,837.00	\$0	\$30,433
	LGS Implimentation Expenses	\$0	\$10,000.00	\$0	\$0
	Materials	\$0	\$0.00	\$0	\$0
VEHICLE TRAVELLING EXPENSES					
95043321	Vehicle Expense	\$0	\$4,500.00	\$0	\$6,769
95043421	Fringe Benefits Tax Vehicles	\$0	\$15,000.00	\$0	\$11,003
OTHER					
95043521	Audit Fees	\$0	\$13,500.00	\$0	\$573
9504242130	Bank Charges	\$0	\$0.00	\$0	\$0
95043621	Contractors/Consultants	\$0	\$45,000.00	\$0	\$40,645
95043727	Conferences	\$0	\$4,177.00	\$0	\$166
95043827	Fund Regional Risk Coordinator	\$0	\$6,180.00	\$0	\$6,112
	In-kind contribution	\$0	\$501.00	\$0	\$0
9504182002	Staff Recruiting Costs	\$0	\$19,000.00	\$0	\$0
95043021	LGE Implementation costs	\$0	\$10,000.00	\$0	\$11,150
95044027	LGS Software (Cunderdin, Beverly, York & WDC)	\$0	\$56,000.00	\$0	\$0
95044128	General Administration Allocated	\$0	(\$395,062)	\$0	(\$395,064)
Sub Total-ADMINISTRATION GENERAL OP/EXP		\$0	\$260,257.00	\$0	\$85,712
OPERATING INCOME					
91040708	Other Income	(\$2,666)	\$0.00	(\$2,030)	\$0
91040508	Insurance Reimbursements	(\$7,300)	\$0.00	(\$8,764)	\$0
91040603	Other Reimbursements	(\$2,700)	\$0.00	(\$5,665)	\$0
91040406	Admin Charges	(\$1,142)	\$0.00	(\$1,055)	\$0
91040806	Rent - Agriculture Department	(\$1,435)	\$0.00	(\$250)	\$0
91040902	Royalties for Regions (R4R) - Local funding	(\$324,988)	\$0.00	\$0	\$0
91041002	Royalties for Regions (R4R) - Country LG Fund - Regional Component	(\$700,000)	\$0.00	(\$1,251,633)	\$0
91041102	Royalties for Regions (R4R)- Regional funding	(\$35,290)	\$0.00	\$0	\$0
91041203	LGS Software contributions	(\$40,000)	\$0.00	\$0	\$0
Sub Total-ADMINISTRATION GENERAL OP/INC		(\$1,115,521)	\$0.00	(\$1,269,397)	\$0
Total-ADMINISTRATION COUNCIL		(\$1,115,521)	\$260,257.00	(\$1,269,397)	\$85,712
Total-GENERAL ADMINISTRATION		(\$1,115,521)	\$407,764.00	(\$1,269,397)	\$194,125

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		2011/12		Current Year Actual	
		Current Year Estimated		Income	Expend
		Income	Expend	Income	Expend
LAW ORDER & PUBLIC SAFETY					
FIRE PREVENTION					
OPERATING EXPENDITURE					
950503	Community Emergency Services Manager (CESM) - Costs	\$0	\$121,962.00	\$0	\$92,784
95050121	Eligible ESL Bush Fire Expenditure	\$0	\$0.00	\$0	\$7,992
95050621	Emergency Recovery Expenditure	\$0	\$2,000.00	\$0	\$0
95050521	FESA Non-recurrent Grant Expenditure - Shed	\$0	\$0.00	\$0	\$0
950502	Fire Prevention Insurance	\$0	\$0.00	\$0	\$11,630
9505012105	ESL Eligible O/Expenditure	\$0	\$23,880.00	\$0	\$0
95050721	Non Eligible ESL Expenditure	\$0	\$7,500.00	\$0	\$18,977
95050827	FESA Emergency Services Levy Remitted	\$0	\$49,085.00	\$0	\$57,156
95050928	General Administration Allocated	\$0	\$9,302.00	\$0	\$9,300
Sub Total-FIRE PREVENTION OP/EXP		\$0	\$213,729.00	\$0	\$197,838
OPERATING INCOME					
91050402	FESA Non-recurrent Grant - Shed	(\$10,238)	\$0.00	\$0	\$0
91050502	FESA Annual Operating Grant	(\$22,144)	\$0.00	(\$26,544)	\$0
91050103	Contribution - FESA (CESM)	(\$89,292)	\$0.00	(\$82,087)	\$0
91050706	Management Fees - Emergency Managemnt Officer	(\$220)	\$0.00	(\$220)	\$0
91050802	FESA Grant - Water Tanks	(\$13,640)	\$0.00	(\$13,636)	\$0
91050203	Contribution - Shire of Quairading (CESM)	(\$17,880)	\$0.00	(\$32,025)	\$0
91050608	FESA Emergency Services Levy Collected	(\$49,085)	\$0.00	(\$48,493)	\$0
Sub Total-FIRE PREVENTION OP/INC		(\$202,499)	\$0.00	(\$203,006)	\$0
Total-FIRE PREVENTION		(\$202,499)	\$213,729.00	(\$203,006)	\$197,838
ANIMAL CONTROL					
OPERATING EXPENDITURE					
95051121	Ranger Service	\$0	\$4,000.00	\$0	\$4,619
95051227	Animal Control Other	\$0	\$557.00	\$0	\$365
95051328	General Administration Allocated	\$0	\$708.00	\$0	\$708
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$5,265.00	\$0	\$5,692
OPERATING INCOME					
91050906	Animal: Infringement Notice	(\$300)	\$0.00	(\$255)	\$0
91050808	Small Animal Trap Hire Charge	(\$100)	\$0.00	\$0	\$0
91051106	Animal Control Fees	(\$1,176)	\$0.00	(\$1,609)	\$0
Sub Total-ANIMAL CONTROL OP/INC		(\$1,576)	\$0.00	(\$1,864)	\$0
Total - ANIMAL CONTROL		(\$1,576)	\$5,265.00	(\$1,864)	\$5,692
OTHER LAW ORDER & PUBLIC SAFETY					
OPERATING EXPENDITURE					
95051523	Law, Order Depreciation	\$0	\$19,348.00	\$0	\$18,648
95051621	Rural Street Addressing	\$0	\$557.00	\$0	\$0
95050420	AWARE Project Coordinator	\$0	\$18,000.00	\$0	\$888
	AWARE - Admin/stationery	\$0	\$3,000.00	\$0	\$0
	AWARE Marketing/Public Consultation	\$0	\$5,000.00	\$0	\$0
95051828	General Administration Allocated	\$0	\$6,130.00	\$0	\$6,132
Sub Total - OTHER LAW ORDER AND PUBLIC SAFETY OP/EXP		\$0	\$52,035.00	\$0	\$25,668

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		2011/12		Current Year Actual	
		Current Year	Estimated	Income	Expend
		Income	Expend	Income	Expend
OPERATING INCOME					
91050302	AWARE Grant - FESA	(\$20,000)	\$0.00	\$0	\$0
	AWARE Contribution - Shire of Quairading	(\$3,000)	\$0.00	\$0	\$0
91051302	Community Safety Implementation - SEAVROC	(\$1,200)	\$0.00	\$0	\$0
Sub Total-OTHER LAW ORDER AND PUBLIC SAFETY OP/INC		(\$24,200)	\$0.00	\$0	\$0
Total - OTHER LAW ORDER AND PUBLIC SAFETY		(\$24,200)	\$52,035.00	\$0	\$25,668
Total-LAW ORDER & PUBLIC SAFETY		(\$228,275)	\$271,029.00	(\$204,870)	\$229,198

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	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
HEALTH				
PREVENTIVE SERVICES - HEALTH ADMIN				
OPERATING EXPENDITURE				
95070121 Contract Health Inspections	\$0	\$20,000.00	\$0	\$7,829
95070221 Other Health Control expenses	\$0	\$1,500.00	\$0	\$65
95070323 Depreciation-Health Inspections	\$0	\$17,840.00	\$0	\$16,202
950704 Mosquito Prevention	\$0	\$1,545.00	\$0	\$579
95070528 General Administration Allocated	\$0	\$1,964.00	\$0	\$1,968
Sub Total-PREVENTIVE SERVICES-HEALTH ADM OP/EXP	\$0	\$42,849.00	\$0	\$26,643
OPERATING INCOME				
91070103 Contributions, Donations and Reimbursements	(\$400)	\$0.00	(\$306)	\$0
91070206 Caravan Park Licence	(\$206)	\$0.00	(\$200)	\$0
Sub Total-PREVENT. SRVS-HEALTH ADM OP/INC	(\$606)	\$0.00	(\$506)	\$0
Total - PREVENTIVE SERVICES-HEALTH ADMIN.	(\$606)	\$42,849.00	(\$506)	\$26,643
PREVENTIVE SERVICE-OTHER				
OPERATING EXPENDITURE				
950707 Doctors House/Surgery Maintenance	\$0	\$4,500.00	\$0	\$5,645
950708 Doctors Surgery Insurance	\$0	\$1,720.00	\$0	\$1,065
950709 Doctors Surgery Utilities	\$0	\$5,370.00	\$0	\$4,775
950710 Doctors Vehicle & Fuel Costs	\$0	\$4,500.00	\$0	\$2,972
95071128 General Administration Allocated	\$0	\$1,993.00	\$0	\$1,992
Sub Total-PREVENTIVE SRVS-OTHER OP/EXP	\$0	\$18,083.00	\$0	\$16,449
OPERATING INCOME				
91070406 Doctors Surgery Rent	(\$5,200)	\$0.00	(\$4,333)	\$0
91070506 Doctors House Rent	(\$4,160)	\$0.00	(\$4,160)	\$0
91070606 Food Registration Fee - Food Act 2008	(\$500)	\$0.00	(\$127)	\$0
Sub Total-PREVENT. SRVS-HEALTH OTHER OP/INC	(\$9,860)	\$0.00	(\$8,621)	\$0
Total-PREVENTIVE SERVICES-OTHER	(\$9,860)	\$18,083.00	(\$8,621)	\$16,449
Total-HEALTH	(\$10,466)	\$60,932.00	(\$9,127)	\$43,091

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	2011/12		Current Year Actual		
	Current Year Income	Estimated Expend	Income	Expend	
EDUCATION AND WELFARE					
EDUCATION					
OPERATING EXPENDITURE					
950801	Day Care Building Maintenance	\$0	\$6,000.00	\$0	\$4,867
950802	Day Care Employee Costs	\$0	\$15,000.00	\$0	\$275
950803	Day Care Expenses	\$0	\$1,000.00	\$0	\$172
950805	Day Care Utilities	\$0	\$1,300.00	\$0	\$984
950804	Day Care Insurance	\$0	\$2,700.00	\$0	\$1,405
95080923	Education/Health Depreciation	\$0	\$6,136.00	\$0	\$8,289
95081028	General Administration Allocated	\$0	\$1,192.00	\$0	\$1,188
	Kindergarten Building Insurances	\$0	\$0.00	\$0	\$0
	Kindergarten Building Maintenance	\$0	\$0.00	\$0	\$0
	Playgroup Building Insurances	\$0	\$0.00	\$0	\$0
95081121	Playgroup Building Maintenance	\$0	\$0.00	\$0	\$0
Sub Total - EDUCATION OP/EXP		\$0	\$33,328.00	\$0	\$17,179
OPERATING INCOME					
91080106	Cunderdin Meckering Cottages	(\$1,700)	\$0.00	(\$1,700)	\$0
91080206	Day Care Fees & Charges	(\$8,500)	\$0.00	\$0	\$0
91080303	Day Care Child care Benefits - (DEEWR)	(\$8,500)	\$0.00	\$0	\$0
91080502	Day Care Sustainability Assistance Grant (DEEWR)	\$0	\$0.00	\$0	\$0
Sub Total-EDUCATION OP/INC		(\$18,700)	\$0.00	(\$1,700)	\$0
Total-EDUCATION		(\$18,700)	\$33,328.00	(\$1,700)	\$17,179
Total-EDUCATION AND WELFARE		(\$18,700)	\$33,328.00	(\$1,700)	\$17,179

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	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
HOUSING				
STAFF HOUSING				
OPERATING EXPENDITURE				
950901 Housing Maintenance	\$0	\$12,494.00	\$0	\$10,868
95090227 Housing Staff - Rubbish & ESL	\$0	\$857.00	\$0	\$605
950903 Housing Staff - Insurances	\$0	\$3,926.00	\$0	\$2,018
9509012105 Housing Materials	\$0	\$3,749.00	\$0	\$0
950905 Staff Housing Utilities	\$0	\$9,000.00	\$0	\$7,338
95090623 Housing Depreciation	\$0	\$8,944.00	\$0	\$14,716
95090728 General Administration Allocated	\$0	\$5,356.00	\$0	\$5,352
Sub Total - STAFF HOUSING OP/EXP	\$0	\$44,326.00	\$0	\$40,897
OPERATING INCOME				
91090106 Housing Rent	(\$10,241)	\$0.00	(\$13,018)	\$0
Sub Total-STAFF HOUSING OP/INC	(\$10,241)	\$0.00	(\$13,018)	\$0
Total - STAFF HOUSING	(\$10,241)	\$44,326.00	(\$13,018)	\$40,897
Total - HOUSING	(\$10,241)	\$44,326.00	(\$13,018)	\$40,897

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	2011/12		Current Year Actual		
	Current Year Income	Estimated Expend	Income	Expend	
COMMUNITY AMENITIES					
SANITATION - HOUSEHOLD REFUSE					
OPERATING EXPENSES					
95100121	Contract Transfer stations - removal	\$0	\$64,272.00	\$0	\$53,328
951002	Household Refuse - Employee Costs	\$0	\$27,405.00	\$0	\$27,013
951003	Household Refuse Insurance	\$0	\$1,081.00	\$0	\$963
95100421	Household Refuse - Plant costs	\$0	\$25,000.00	\$0	\$24,442
95100627	Household Refuse - Plant Hire	\$0	\$5,356.00	\$0	\$0
95100527	Household Refuse - Recycling Processing	\$0	\$0.00	\$0	\$0
95100420	Waste Transfer Station Employee costs	\$0	\$36,748.00	\$0	\$38,623
9510112614	Waste Transfer Station - Property Insurance	\$0	\$310.00	\$0	\$309
	Bin replacements	\$0	\$0.00	\$0	\$0
951007	Green Waste Maintenance Expenses	\$0	\$13,000.00	\$0	\$10,237
951009	Refuse Other Wages - Green waste & Roadside verge collection x 2	\$0	\$25,500.00	\$0	\$14,549
95100821	Refuse Other Materials/Charges - tipping fees (transfer & roadside)	\$0	\$35,000.00	\$0	\$25,341
95101028	General Administration Allocated	\$0	\$12,974.00	\$0	\$12,972
Sub Total-SANITATION H/HOLD REFUSE OP/EXP		\$0	\$246,646.00	\$0	\$207,777
OPERATING INCOME					
91100106	Sanitation Charges - Household	(\$110,668)	\$0.00	(\$93,219)	\$0
91100006	Sanitation Charges - Rural	(\$7,138)	\$0.00	(\$6,342)	\$0
Sub Total-SANITATION H/HOLD REFUSE OP/INC		(\$117,806)	\$0.00	(\$99,561)	\$0
Total-SANITATION HOUSEHOLD REFUSE		(\$117,806)	\$246,646.00	(\$99,561)	\$207,777
SANITATION OTHER					
OPERATING EXPENDITURE					
Sub Total-SANITATION OTHER OP/EXP		\$0	\$0.00	\$0	\$0
Total-SANITATION OTHER		\$0	\$0.00	\$0	\$0
SEWERAGE					
OPERATING EXPENDITURE					
95101221	Sewerage - Other Minor Expenditure	\$0	\$515.00	\$0	\$650
Sub Total-SEWERAGE OP/EXP		\$0	\$515.00	\$0	\$650
OPERATING INCOME					
91100406	Sewerage - Septic Tank Charges	(\$1,200)	\$0.00	(\$1,558)	\$0
91100506	Liquid Waste Disposal Charges	(\$550)	\$0.00	(\$727)	\$0
Sub Total-SEWERAGE OP/INC		(\$1,750)	\$0.00	(\$2,285)	\$0
Total-SEWERAGE		(\$1,750)	\$515.00	(\$2,285)	\$650.00

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Details By Function Under The Following Programme Titles And Type Of Activities Within The Programme

	2011/12		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
TOWN PLANNING AND DEVELOPMENT				
OPERATING EXPENDITURE				
95101421 Town Planning Consultants	\$0	\$4,635.00	\$0	\$1,000
95101528 General Administration Allocated	\$0	\$16,068.00	\$0	\$16,068
Sub Total-TOWN PLANNING AND DEVELOPMENT OP/EXP	\$0	\$20,703.00	\$0	\$17,068
OPERATING INCOME				
91100706 Town Planning Other Charges	(\$2,060)	\$0.00	(\$777)	\$0
Sub Total-TOWN PLANNING AND DEVELOPMENT OP/INC	(\$2,060)	\$0.00	(\$777)	\$0
Total-TOWN PLANNING AND DEVELOPMENT	(\$2,060)	\$20,703.00	(\$777)	\$17,068
OTHER COMMUNITY AMENITIES				
OPERATING EXPENSES				
951018 Cunderdin Public Toilets Operating Costs	\$0	\$8,000.00	\$0	\$8,668
Cunderdin Public Toilets Maintenance	\$0	\$1,000.00	\$0	\$0
951019 Cunderdin Public Toilets Insurances	\$0	\$1,587.00	\$0	\$586
951020 Cunderdin Public Toilets Utilities	\$0	\$2,000.00	\$0	\$4,135
951021 Cemetery - Operating Costs	\$0	\$12,784.00	\$0	\$10,859
951023 Meckering Toilets Insurances	\$0	\$1,652.00	\$0	\$185
951024 Meckering Public Toilets Utilities	\$0	\$3,500.00	\$0	\$2,151
951022 Meckering Public Toilets Operating Costs	\$0	\$9,000.00	\$0	\$6,305
95102521 Environmental Protection - NRM Officers	\$0	\$19,420.00	\$0	\$19,428
95102623 Community Amenities Depreciation	\$0	\$889.00	\$0	\$19,113
95102728 General Administration Allocated	\$0	\$5,081.00	\$0	\$5,076
Sub Total-OTHER COMMUNITY AMENITIES OP/EXP	\$0	\$64,913.00	\$0	\$76,505
OPERATING INCOME				
91100906 Cunderdin Cemetery Charges	(\$2,600)	\$0.00	(\$4,072)	\$0
Sub Total-OTHER COMMUNITY AMENITIES OP/INC	(\$2,600)	\$0.00	(\$4,072)	\$0
Total-OTHER COMMUNITY AMENITIES	(\$2,600)	\$64,913.00	(\$4,072)	\$76,505
Total-COMMUNITY AMENITIES	(\$124,216)	\$332,777.00	(\$106,695)	\$302,000

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Details By Function Under The Following Programme Titles And Type Of Activities Within The Programme

	2011/12		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
RECREATION & CULTURE					
PUBLIC HALLS & CIVIC CENTRE					
OPERATING EXPENDITURE					
951101	Cunderdin Town Hall Operating Costs	\$0	\$5,892.00	\$0	\$3,703
951102	Cunderdin Town Hall Building Insurance	\$0	\$4,820.00	\$0	\$4,822
951103	Cunderdin Town Hall Utilities	\$0	\$3,000.00	\$0	\$3,022
951104	Meckering Town Hall Operating Costs	\$0	\$3,749.00	\$0	\$888
951105	Meckering Town Hall Building Insurance	\$0	\$3,869.00	\$0	\$2,356
951106	Meckering Town Hall Utilities	\$0	\$2,500.00	\$0	\$2,008
9510222139	Meckering Cleaning Contractors	\$0	\$0.00	\$0	\$0
95110728	General Administration Allocated	\$0	\$5,874.00	\$0	\$5,880
Sub Total-PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$0	\$29,704.00	\$0	\$22,679
OPERATING INCOME					
91110106	Hall & Amenities Hire	(\$1,779)	\$0.00	(\$3,050)	\$0
91110406	Cleaning Bonds	\$0	\$0.00	(\$42)	\$0
91110506	Gym Memberships - Key Bond	\$0	\$0.00	(\$200)	\$0
91110006	Gym Memberships	(\$6,695)	\$0.00	(\$6,606)	\$0
Sub Total-PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$8,474)	\$0.00	(\$9,897)	\$0
Total-PUBLIC HALL & CIVIC CENTRES		(\$8,474)	\$29,704.00	(\$9,897)	\$22,679
SWIMMING POOLS & BEACHES					
OPERATING EXPENDITURE					
95110921	Swimming Pool Contractors	\$0	\$70,000.00	\$0	\$56,900
951110	Swimming Pool Operating Costs	\$0	\$13,930.00	\$0	\$13,168
	Swimming Pool Building Maintenance	\$0	\$500.00	\$0	\$0
951111	Swimming Insurances	\$0	\$6,386.00	\$0	\$5,422
95111225	Swimming Interest Loan 67	\$0	\$10,342.00	\$0	\$4,846
951114	Swimming Pool Utilities	\$0	\$24,613.00	\$0	\$23,795
95111528	General Administration Allocated	\$0	\$10,103.00	\$0	\$10,104
Sub Total-SWIMMING AREAS & BEACHES OP/EXP		\$0	\$135,874.00	\$0	\$114,234
OPERATING INCOME					
91110806	Swimming Pool Charges	(\$6,500)	\$0.00	(\$6,739)	\$0
91110902	Swimming Pool Grants	(\$3,426)	\$0.00	(\$3,000)	\$0
Sub Total-SWIMMING AREAS AND BEACHES OP/INC		(\$9,926)	\$0.00	(\$9,739)	\$0
Total-SWIMMING AREAS & BEACHES		(\$9,926)	\$135,874.00	(\$9,739)	\$114,234

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Details By Function Under The Following Programme Titles And Type Of Activities Within The Programme

	2011/12		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
OTHER RECREATION & SPORT					
OPERATING EXPENDITURE					
951117	Meckering Sporting Club Costs	\$0	\$8,720.00	\$0	\$32
951119	Cunderdin Bowling & Tennis Club Costs	\$0	\$80,308.00	\$0	\$65,106
951120	Bowling & Tennis Club - Insurance	\$0	\$5,423.00	\$0	\$4,019
951118	Meckering Sporting Club - Insurance	\$0	\$2,000.00	\$0	\$1,922
951121	Cunderdin Amenities Building Costs	\$0	\$6,000.00	\$0	\$6,310
951122	Cunderdin Oval Buildings Insurance	\$0	\$6,724.00	\$0	\$5,637
951123	Cunderdin Oval Buildings Utilities	\$0	\$4,285.00	\$0	\$3,526
	Cunderdin Community & Sports Centre Maintenance	\$0	\$0.00	\$0	\$0
	Cunderdin Community & Sports Centre - Insurance	\$0	\$0.00	\$0	\$0
	Cunderdin Community & Sports Centre - Utilities	\$0	\$0.00	\$0	\$0
95113120	Cunderdin Oval Operating Costs	\$0	\$13,000.00	\$0	\$15,158
951130	Cunderdin (Oval Only) Utilities	\$0	\$20,000.00		\$25,478
9511252613	Park & Garden Insurance	\$0	\$0.00	\$0	\$0
951124	Cunderdin Parks & Gardens Operating Costs	\$0	\$70,000.00	\$0	\$90,863
95112522	Cunderdin Parks & Gardens Utilities	\$0	\$2,575.00	\$0	\$1,322
95112620	Meckering Parks & Gardens Operating Costs	\$0	\$29,233.00	\$0	\$19,631
951125	Parks & Gardens Insurance	\$0	\$4,125.00	\$0	\$4,125
9511332001	O'connor Park Wages	\$0	\$300.00	\$0	\$133
9511342001	Shire Office Wages	\$0	\$11,000.00	\$0	\$11,091
95112921	Rabbit Proof Fence Sculpture	\$0	\$10,000.00	\$0	\$0
95113123	Rec & Culture Depreciation	\$0	\$84,061.00	\$0	\$93,862
	Synthetic surfaces - Interest on Loan	\$0	\$0.00	\$0	\$0
95113228	General Administration Allocated	\$0	\$49,586.00	\$0	\$49,584
Sub Total- SPORTS DEVELOPMENT OP/EXP		\$0	\$407,340.00	\$0	\$397,799
OPERATING INCOME					
91111203	Recreation & Sport Contributions	(\$24,905)	\$0.00	(\$26,344)	\$0
	Lotterywest Grant	(\$800,000)	\$0.00	\$0	\$0
91111308	Other Income - Sports & Community Centre	\$0	\$0.00	\$0	\$0
91111503	Club Cleaning Reimbursement	(\$4,500)	\$0.00	(\$4,630)	\$0
91111406	Community Bus Charges	(\$300)	\$0.00	(\$700)	\$0
Sub Total-SPORTS DEVELOPMENT OP/INC		(\$829,705)	\$0.00	(\$31,674)	\$0
Total-OTHER RECREATION & SPORT		(\$829,705)	\$407,340.00	(\$31,674)	\$397,799
LIBRARIES					
OPERATING EXPENDITURE					
95113421	Library Operating Costs	\$0	\$1,545.00	\$0	\$2,028
95113521	Library Payment to CCRC	\$0	\$14,000.00	\$0	\$10,909
95113527	Retention Funds held for Meckering Sporting Club (Evergreen)		\$0.00	\$0	\$17,391
95113628	General Administration Allocated	\$0	\$2,231.00	\$0	\$2,232
Sub Total-LIBRARIES OP/EXP		\$0	\$17,776.00	\$0	\$32,560
OPERATING INCOME					
	Miscellaneous	\$0	\$0.00	\$0	\$0
Sub Total-LIBRARIES OP/INC		\$0	\$0.00	\$0	\$0
Total-LIBRARIES		\$0	\$17,776.00	\$0	\$32,560

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Details By Function Under The Following Programme Titles And Type Of Activities Within The Programme

	2011/12		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
OTHER CULTURE				
OPERATING EXPENDITURE				
95113821 Cunderdin Museum Committee Expenditure	\$0	\$11,698.00	\$0	\$9,783
951139 Museum Operating Costs	\$0	\$21,262.00	\$0	\$13,056
951140 Museum Insurance	\$0	\$2,468.00	\$0	\$237
951141 Museum Utilities	\$0	\$3,605.00	\$0	\$4,336
95114221 Jaycettes Concert	\$0	\$2,318.00	\$0	\$0
Museum signs	\$0	\$10,000.00	\$0	\$0
95114421 Community Xmas Party Expenses	\$0	\$0.00	\$0	\$0
95114621 Dry Season Assistance Subsidy	\$0	\$8,875.00	\$0	\$8,902
95114528 General Administration Allocated	\$0	\$24,196.00	\$0	\$24,192
Sub Total-OTHER CULTURE OP/EXP	\$0	\$84,422.00	\$0	\$60,506
OPERATING INCOME				
911117 Cunderdin Museum Committee Revenue	(\$11,357)	\$0.00	(\$12,359)	\$0
911118 Jaycettes Concert Income	(\$2,060)	\$0.00	\$0	\$0
Community Xmas Party Grant	\$0	\$0.00	\$0	\$0
Sub Total-OTHER CULTURE OP/INC	(\$13,417)	\$0.00	(\$12,359)	\$0
Total-OTHER CULTURE	(\$13,417)	\$84,422.00	(\$12,359)	\$60,506
Total-RECREATION AND CULTURE	(\$861,522)	\$675,116.00	(\$63,670)	\$627,778

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Details By Function Under The Following Programme Titles And Type Of Activities Within The Programme

		2011/12		Current Year Actual	
		Current Year Income	Estimated Expend	Income	Expend
TRANSPORT					
STREET RDS .BRIDGES.DEPOT.MTCE. OPERATING EXPENDITURE					
Buildings					
951201	Depot Building Maintenance	\$0	\$6,000.00	\$0	\$5,628
951202	Depot Insurance	\$0	\$14,380.00	\$0	\$25,095
951203	Depot Buildings Utilities	\$0	\$2,983.00	\$0	\$2,743
Works					
<i>Road Maintenance</i>					
951204	Cunderdin Townsite Roads	\$0	\$20,000	\$0	\$24,521
951205	Meckering Townsite Roads	\$0	\$24,344	\$0	\$13
951206	Rural Sealed Roads	\$0	\$81,706	\$0	\$69,178
951207	Rural Unsealed Roads	\$0	\$140,000	\$0	\$113,485
95120821	Street Sweeping (Cunderdin & Meckering)	\$0	\$6,000.00	\$0	\$10,220
95120921	Tree Maintenance Power Lines (Cunderdin & Meckering)	\$0	\$20,600.00	\$0	\$21,502
95121121	Grading Contractor Maintenance	\$0	\$60,000.00	\$0	\$67,985
95121221	Bridge Maintenance	\$0	\$12,000.00	\$0	\$0
<i>Other</i>					
95121421	Works Contractors	\$0	\$26,000.00	\$0	\$6,374
95121521	Management Fee - Expense (Manager of Works & Services)	\$0	\$5,000.00	\$0	\$2,729
951216	Works Operating Costs	\$0	\$21,301.00	\$0	\$8,351
95121722	Street Lighting Maintenance & Power	\$0	\$21,424.00	\$0	\$22,000
95121823	Transport Depreciation	\$0	\$1,238,510.00	\$0	\$1,130,805
9512222066	Staff RDO	\$0	\$45,000.00	\$0	\$44,657
95121928	General Administration Allocated	\$0	\$177,389.00	\$0	\$177,384
Finance Costs					
95122025	Works Interest Loan 66	\$0	\$10,429.00	\$0	\$9,551
Sub Total-ST,RDS,BRIDGES,DEPOT-MTCE OP/EXP		\$0	\$1,933,066.00	\$0	\$1,742,222
OPERATING INCOME					
91120106	Management Fees (Manager of Works & Services)	(\$29,640)	\$0.00	(\$4,980)	\$0
91120202	Roads Grants RRG	(\$241,415)	\$0.00	(\$362,580)	\$0
91120303	Contribution - Staff Training	\$0	\$0.00	\$0	\$0
91120402	Main Roads WA Subsidies	(\$78,420)	\$0.00	(\$78,420)	\$0
91120502	Roads to Recovery - Current Allocation	(\$245,979)	\$0.00	(\$245,979)	\$0
91120702	Strategic Grain Freight Funding	(\$1,024,000)	\$0.00	(\$779,177)	\$0
91120802	Blackspot funding - Meckering-Dowerin Rd & Wilding	(\$75,793)	\$0.00	\$0	\$0
91120902	Street Light Subsidy	(\$1,545)	\$0.00	(\$2,005)	\$0
Sub Total-ST,RDS,BRIDGES,DEPOT-MTCE OP/INC		(\$1,696,792)	\$0.00	(\$1,473,141)	\$0
Total-ST,RDS,BRIDGES,DEPOT-MAINTENANCE		(\$1,696,792)	\$1,933,066.00	(\$1,473,141)	\$1,742,222

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	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
AERODROMES				
OPERATING EXPENDITURE				
951227 Aerodrome Maintenance Costs	\$0	\$25,276.00	\$0	\$11,065
95122521 Aerodrome Contractors	\$0	\$10,500.00	\$0	\$4,865
95122621 Avdata Costs	\$0	\$7,725.00	\$0	\$7,614
95123126 Aerodrome Insurance	\$0	\$10,320.00	\$0	\$12,522
951228 Aerodrome Utitilities	\$0	\$13,000.00	\$0	\$9,079
95123323 Airfield Depreciation	\$0	\$0.00	\$0	\$0
95123227 Bad debts written off	\$0	\$12,794.00	\$0	\$13,434
95123028 General Administration Allocated	\$0	\$14,401.00	\$0	\$14,401
Sub Total-AERODROME MAINTENANCE	\$0	\$94,016.00	\$0	\$72,981
OPERATING INCOME				
91121406 Aerodrome Charges & Leases	(\$58,057)	\$0.00	(\$81,238)	\$0
91121502 Gliding Clubhouse refurbishment - Lotterywest	(\$63,851)	\$0.00	\$0	\$0
91121702 RDL - Utitilities upgrade	(\$150,000)	\$0.00	(\$120,000)	\$0
95122927 RDL - Utitilities upgrade - Account made incorrectly	\$0	\$0.00	\$0	\$0
91121602 Lotterywest Grant - Building 104 Restoration	(\$42,700)	\$0.00	\$0	\$0
Sub Total-AERODROME MAINTENANCE OP/INC	(\$314,608)	\$0.00	(\$201,238)	\$0
Total-AERODROME MAINTENANCE	(\$314,608)	\$94,016.00	(\$201,238)	\$72,981
Total-TRANSPORT	(\$2,011,400)	\$2,027,082.00	(\$1,674,380)	\$1,815,203

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	2011/12		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
ECONOMIC SERVICES					
TOURISM AND AREA PROMOTION					
OPERATING EXPENDITURE					
95130321	Town Entry Statements	\$0	\$20,000.00	\$0	\$275
95130121	Tidy Towns projects		\$500.00	\$0	\$204
95130228	General Administration Allocated	\$0	\$0.00	\$0	\$0
Sub Total-TOURISM AND AREA PROMOTION OP/EXP		\$0	\$20,500.00	\$0	\$479
Total-TOURISM & AREA PROMOTION		\$0	\$20,500.00	\$0	\$479
TRAFFIC LICENSING CONTROL					
OPERATING EXPENDITURE					
951223	Transport Licensing Expenses	\$0	\$28,747.00	\$0	\$27,825
95120028	General Administration Allocated	\$0	\$3,944.00	\$0	\$3,947
Sub Total-TRAFFIC LICENSING CONTROL OP/EXP		\$0	\$32,691.00	\$0	\$31,772
OPERATING INCOME					
91121103	Transport Licencing Contribution & Commissions	(\$17,510)	\$0.00	(\$18,057)	\$0
91121206	Local Authority Plates	(\$515)	\$0.00	(\$1,127)	\$0
Sub Total-TRAFFIC LICENSING CONTROL OP/INC		(\$18,025)	\$0.00	(\$19,184)	\$0
Total-TRAFFIC LICENSING CONTROL		(\$18,025)	\$32,691.00	(\$19,184)	\$31,772
BUILDING CONTROL					
OPERATING EXPENDITURE					
95130421	Building Inspections - Shire of York	\$0	\$8,500.00	\$0	\$2,563
	BCITF Levy Remittances	\$0	\$530.00	\$0	\$0
Sub Total-BUILDING CONTROL OP/EXP		\$0	\$9,030.00	\$0	\$2,563
OPERATING INCOME					
91130106	Building Licence Fees	(\$4,030)	\$0.00	(\$4,164)	\$0
91130206	Building BRB Levy	(\$100)	\$0.00	(\$168)	\$0
91130306	Building Commissions BRB & BCITF	(\$150)	\$0.00	(\$79)	\$0
91130006	Kerbing & Footpath Bond	\$0	\$0.00	\$0	\$0
91130506	Charges - BCITF Levies	(\$530)	\$0.00	(\$454)	\$0
Sub Total-BUILDING CONTROL OP/INC		(\$4,810)	\$0.00	(\$4,865)	\$0
Total-BUILDING CONTROL		(\$4,810)	\$9,030.00	(\$4,865)	\$2,563

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Details By Function Under The Following Programme Titles And Type Of Activities Within The Programme

	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
OTHER ECONOMIC SERVICES				
OPERATING EXPENDITURE				
95130621 Drum Muster Contractors	\$0	\$4,635.00	\$0	\$5,634
951307 Community Development Officer Expenses	\$0	\$58,015.00	\$0	\$41,433
95130828 General Administration Allocated	\$0	\$5,001.00	\$0	\$5,004
Sub Total-OTHER ECONOMIC SERVICES OP/EXP	\$0	\$67,651.00	\$0	\$52,071
OPERATING INCOME				
91130703 Drum Muster Reimbursements	(\$5,000)	\$0.00	(\$5,131)	\$0
Sub Total-OTHER ECONOMIC SERVICES OP/INC	(\$5,000)	\$0.00	(\$5,131)	\$0
Total-OTHER ECONOMIC SERVICES	(\$5,000)	\$67,651.00	(\$5,131)	\$52,071
Total-ECONOMIC SERVICES	(\$27,835)	\$129,872.00	(\$29,180)	\$86,885

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		2011/12		Current Year Actual	
		Current Year	Estimated	Income	Expend
		Income	Expend	Income	Expend
OTHER PROPERTY AND SERVICES					
PRIVATE WORKS					
OPERATING EXPENDITURE					
95140021	Private Works	\$0	\$54,586.00	\$0	\$43,910
95140221	Private Works Deliveries	\$0	\$1,000.00	\$0	\$958
95140428	General Administration Allocated	\$0	\$7,206.00	\$0	\$7,212
Sub Total-PRIVATE WORKS OP/EXP		\$0	\$62,792.00	\$0	\$52,081
OPERATING INCOME					
91140106	Private Works Charges	(\$61,137)	\$0.00	(\$79,807)	\$0
Sub Total-PRIVATE WORKS OP/INC		(\$61,137)	\$0.00	(\$79,807)	\$0
Total-PRIVATE WORKS		(\$61,137)	\$62,792.00	(\$79,807)	\$52,081
PUBLIC WORKS OVERHEADS					
OPERATING EXPENDITURE					
951406	Works Department Expenses	\$0	\$5,848.00	\$0	\$6,816
95140520	Sick and Holiday Pay	\$0	\$107,244.00	\$0	\$180,560
951408	Works Department Insurance	\$0	\$45,000.00	\$0	\$42,771
951412	Works Employee Costs	\$0	\$82,601.00	\$0	\$80,496
951415	Workshop Employee Costs	\$0	\$0.00	\$0	\$0
9514182041	Public Works Overheads Allocated	\$0	(\$240,693)	\$0	(\$301,734)
Sub Total-PUBLIC WORKS O/HEADS-ENG.OP/EXP		\$0	\$0.00	\$0	\$8,910
Total-PUBLIC WORKS OVERHEADS - ENGINEERING		\$0	\$0.00	\$0	\$8,910

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PLANT OPERATIONS COSTS

OPERATING EXPENDITURE

951420 Workshop Vehicle Costs
9514189940 Plant Costs Allocated

Sub Total-PLANT OPERATIONS COSTS OP/EXP

Total-PLANT OPERATIONS COSTS

2011/12		Current Year Actual	
Current Year	Estimated	Income	Expend
Income	Expend		
\$0	\$298,754.00	\$0	\$312,287
\$0	(\$298,754)	\$0	(\$298,312)
\$0	\$0.00	\$0	\$13,975
\$0	\$0.00	\$0	\$13,975

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	2011/12		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
SALARIES AND WAGES					
OPERATING EXPENDITURE					
951443250	Municipal Fund - Wages & Salaries	\$0	\$1,353,957	\$0	\$0
95143620	Workers Compensation	\$0	\$0	\$0	\$0
95143720	Municipal Fund - Wages & Salaries Allocated	\$0	(\$1,353,957)	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$0	\$0	\$0
OPERATING INCOME					
91140503	Reimbursement - Workers Compensation	\$0	\$0.00	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0.00	\$0	\$0
Total - SALARIES AND WAGES		\$0	\$0.00	\$0	\$0
UNCLASSIFIED					
OPERATING EXPENDITURE					
95143923	Other Property Depreciation	\$0	\$936.00	\$0	\$870
95144025	Ettamogah Pub Interest Loan 68	\$0	\$21,009.00	\$0	\$24,951
95144125	Ettamogah Pub Interest Loan 73	\$0	\$11,750.00	\$0	\$11,511
95144225	Ettamogah Pub Interest Loan 74	\$0	\$8,134.00	\$0	\$7,968
95140327	Sand & Gravel Royalties	\$0	\$5,369.00	\$0	\$0
95144328	General Administration Allocated	\$0	\$28,606.00	\$0	\$28,608
Sub Total-UNCLASSIFIED OP/EXP		\$0	\$75,804.00	\$0	\$73,908
OPERATING INCOME					
91140308	Diesel Fuel Rebate	(\$5,999)	\$0.00	(\$17,597)	\$0
911406	Contributed Assets	\$0	\$0.00	(\$70,968)	\$0
Sub Total -UNCLASSIFIED OP/INC		(\$5,999)	\$0.00	(\$88,565)	\$0
Total-UNCLASSIFIED		(\$5,999)	\$75,804.00	(\$88,565)	\$73,908
Total-OTHER PROPERTY AND SERVICES		(\$67,136)	\$138,596.00	(\$168,372)	\$148,873

Shire of Cunderdin

Report Dated 30/06/12
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Details By Function Under The Following Programme Titles And Type Of Activities Within The Programme

	2011/12		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
FINANCE & BORROWING					
FUND TRANSFER					
951501	Transfer to Staff Entitlements Reserve	\$0	\$9,557.00	\$0	\$9,332
951502	Transfer to Building Reserve	\$0	\$4,210.00	\$0	\$1,255,304
951503	Transfer to Plant Reserve	\$0	\$3,380.00	\$0	\$11,991
951504	Transfer to Airfield Reserve	\$0	\$3,995.00	\$0	\$123,461
951505	Transfer to Community Bus Reserve	\$0	\$16,206.00	\$0	\$690
951506	Transfer to Asset, Replacement Reserve	\$0	\$5,687.00	\$0	\$13,170
951507	Transfer to Sports & Community Centre Reserve	\$0	\$815,000.00	\$0	\$0
Sub Total-TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$858,035.00	\$0	\$1,413,948
911501	Transfer from Plant Reserve	(\$50,000)	\$0.00	\$0	\$0
911503	Transfer from Staff Entitlements	(\$30,000)	\$0.00	(\$30,000)	\$0
911502	Transfer from Asset, Replacement Reserve	(\$130,000)	\$0.00	\$0	\$0
Sub Total-TRANSFER TO OTHER COUNCIL FUNDS		(\$210,000)	\$0.00	(\$30,000)	\$0
Total-TRANSFER TO OTHER COUNCIL FUNDS		(\$210,000)	\$858,035.00	(\$30,000)	\$1,413,948
SURPLUS					
999902	Surplus Carried Forward 01 July	(\$1,621,376.00)	\$0.00	\$0	\$1,065,795
Sub Total-SURPLUS C/FWD		(\$1,621,376)	\$0.00	\$0	\$1,065,795
Total-SURPLUS		(\$1,621,376)	\$0.00	\$0	\$1,065,795
Total-FUND TRANSFERS		(\$1,831,376)	\$858,035.00	(\$30,000)	\$2,479,743

Shire of Cunderdin

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Details By Function Under The Following Programme Titles And Type Of Activities Within The Programme

	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
DEPRECIATION				
911601 Depreciation Written Back	\$0	(\$1,414,811)	\$0	(\$1,331,087)
911602 Profit/(Loss) on Sale of Assets Written Back	\$0	\$0	\$78,714	(\$6,324)
959901 Book Value Assets W/Back Contr	\$0	(\$252,000.00)	\$0	\$0
xxxxxxx Non Current Employee Provisions Written Back	\$0	\$0.00	\$0	(\$9,350)
xxxxxxx Movement in Staff Entitlements		\$0.00	\$0	(\$10,455)
951602 Contra - Depreciation Written Back	\$0	\$0.00	\$0	\$0
Sub Total-DEPRECIATION WRITTEN BACK	\$0	(\$1,666,811)	\$78,714	(\$1,357,216)
Total-DEPRECIATION	\$0	(\$1,666,811.00)	\$78,714	(\$1,357,216)
Total-DEPRECIATION	\$0	(\$1,666,811.00)	\$78,714	(\$1,357,216)

Shire of Cunderdin

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DETAILS OF NON OPERATING INCOME/EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
DEFERRED ASSETS				
LONG TERM LOANS				
Sub Total - LONG TERM LOANS	\$0	\$0.00	\$0	\$0
Total - DEFERRED ASSETS	\$0	\$0.00	\$0	\$0
NON CURRENT LIABILITIES				
LIABILITY LOANS				
EXPENDITURE				
951701 Loan Repayments	\$0	\$167,725	\$0	\$143,190
Sub Total - LOAN REPAYMENTS	\$0	\$167,725	\$0	\$143,190
INCOME				
New Loan - Synthetic New Complex	(\$1,000,000)	\$0.00	\$0	\$0
Sub Total - LOANS RAISED	(\$1,000,000)	\$0.00	\$0	\$0
Total - NON CURRENT LIABILITIES	(\$1,000,000)	\$167,725.00	\$0	\$143,190

Shire of Cunderdin

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
FURNITURE AND EQUIPMENT				
GOVERNANCE				
EXPENDITURE				
881801 Office Equipment - various	\$0	\$6,500.00	\$0	\$810
881802 Office - New Fridge	\$0	\$900.00	\$0	\$817
Sub Total-CAPITAL WORKS	\$0	\$7,400.00	\$0	\$1,627
Total-GENERAL ADMINISTRATION	\$0	\$7,400.00	\$0	\$1,627

Shire of Cunderdin

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

FURNITURE AND EQUIPMENT

LAW ORDER PUBLIC SAFETY

EXPENDITURE

881804 New Computer (CESM)

Sub Total-CAPITAL WORKS

Total-LAW ORDER PUBLIC SAFETY

2011/12		Current Year Actual	
Current Year	Estimated	Income	Expend
Income	Expend	Income	Expend
\$0	\$1,500.00	\$0	\$950
\$0	\$1,500.00	\$0	\$950
\$0	\$1,500.00	\$0	\$950

Shire of Cunderdin

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
FURNITURE AND EQUIPMENT				
COMMUNITY AMENITIES				
EXPENDITURE				
881806 Cemetery chairs (Cunderdin & Meckering)	\$0	\$6,000.00	\$0	\$3,671
Sub Total-CAPITAL WORKS	\$0	\$6,000.00	\$0	\$3,671
Total-EDUCATION & WELFARE	\$0	\$6,000.00	\$0	\$3,671
Total-FURNITURE AND EQUIPMENT	\$0	\$14,900.00	\$0	\$6,248

Shire of Cunderdin

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

LAND & BUILDINGS

GOVERNANCE

EXPENDITURE

881901 Shire Office Renovations - disable ramp

Sub Total-CAPITAL WORKS

Total-GOVERNANCE

2011/12		Current Year Actual	
Current Year	Estimated	Income	Expend
Income	Expend	Income	Expend
\$0	\$5,000.00	\$0	\$0
		\$0	\$0
\$0	\$5,000.00	\$0	\$0
\$0	\$5,000.00	\$0	\$0

Shire of Cunderdin

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year	Estimated	Income	Expend
LAND & BUILDINGS				
EDUCATION & WELFARE				
EXPENDITURE				
881921 Day Care - Air conditioning	\$0	\$7,000.00	\$0	\$6,129
Day Care - New Sliding Door	\$0	\$2,000.00	\$0	\$0
Sub Total-CAPITAL WORKS	\$0	\$9,000.00	\$0	\$6,129
Total - EDUCATION AND WELFARE	\$0.00	\$9,000.00	\$0.00	\$6,129

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
LAND & BUILDINGS				
FIRE PREVENTION				
EXPENDITURE				
8819022165 Water Tanks	\$0	\$0.00	\$0	\$17,835
881913 FESA Fire Shed - Grant Expenditure	\$0	\$35,000.00	\$0	\$0
Sub Total-CAPITAL WORKS	\$0	\$35,000.00	\$0	\$17,835
Total-EDUCATION & WELFARE	\$0	\$35,000.00	\$0	\$17,835

Shire of Cunderdin

Report Dated 30/06/12
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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
LAND & BUILDINGS				
HOUSING				
EXPENDITURE				
881904 2 Togo Street	\$0	\$12,000.00	\$0	\$5,429
881905 30 Kelly Street	\$0	\$0.00	\$0	\$0
881907 18 Egeberg Street	\$0	\$0.00	\$0	\$0
881908 20 Egeberg Street	\$0	\$0.00	\$0	\$0
881906 Lot 34 Robyn Street	\$0	\$5,000.00	\$0	\$3,999
881911 Housing-44 Yilgarn Street	\$0	\$0.00	\$0	\$0
Sub Total-CAPITAL WORKS	\$0	\$17,000.00	\$0	\$9,428
Total - HOUSING	\$0	\$17,000.00	\$0	\$9,428

Shire of Cunderdin

Report Dated 30/06/12
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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
LAND & BUILDINGS				
RECREATION AND CULTURE				
EXPENDITURE				
881914 Cunderdin Town Hall	\$0	\$3,082.00	\$0	\$0
881915 Meckering Town Hall	\$0	\$2,000.00	\$0	\$0
881912001 Sports Ground Grandstand & Amenities	\$0	\$2,060.00	\$0	\$0
881922 Cunderdin Swimmig Pool	\$0	\$3,000.00	\$0	\$0
881916 Sports & Community Centre	\$0	\$2,024,988.00	\$0	\$15,685
881917 Meckering Sports Club upgrades - Tennis, Bowls & new Roof	\$0	\$550,000.00	\$0	\$535,706
881928 Conservation Works - Roof replacement - Hut 104,110,112,113 & Cottage	\$0	\$98,472.00	\$0	\$93,749
881919 Conservation Works - Building (Huts) - Lotterywest - Gliding Club	\$0	\$146,551.00	\$0	\$153,526
Sub Total-CAPITAL WORKS	\$0	\$2,830,153.00	\$0	\$798,666
Total - RECREATION AND CULTURE	\$0	\$2,830,153.00	\$0	\$798,666

Shire of Cunderdin

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
LAND & BUILDINGS				
COMMUNITY AMENITIES				
EXPENDITURE	\$0	\$0.00	\$0	\$0
Sub Total-CAPITAL WORKS	\$0	\$0.00	\$0	\$0
Total-COMMUNITY AMENITIES	\$0	\$0.00	\$0	\$0

Shire of Cunderdin

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
LAND & BUILDINGS				
TRANSPORT				
EXPENDITURE				
881925 RFDS Shed - Airfield	\$0	\$30,000.00	\$0	\$33,364
881926 Airfield upgrades	\$0	\$155,000.00	\$0	\$2,900
Sub Total-CAPITAL WORKS	\$0	\$185,000.00	\$0	\$36,264
Total - TRANSPORT	\$0	\$185,000.00	\$0	\$36,264

Shire of Cunderdin

Report Dated 30/06/12
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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
LAND & BUILDINGS				
OTHER PROPERTY				
EXPENDITURE				
New Account Local Government House Trust Shares	\$0	\$30,000.00	\$0	\$70,968
881927 Purchase of Land - Yilgarn Street	\$0	\$110,000.00	\$0	\$103,635
Sub Total-CAPITAL WORKS	\$0	\$140,000.00	\$0	\$174,602
Total - TRANSPORT	\$0	\$140,000.00	\$0	\$174,602

Total - LAND & BUILDINGS

\$0	\$3,081,153.00	\$0	\$1,042,924
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Shire of Cunderdin

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
PLANT AND EQUIPMENT				
COMMUNITY AMENITIES				
EXPENDITURE				
882011 Purchase new rubbish bins - General & recycle 240 ltr	\$0	\$0.00	\$0	\$0
Sub Total-CAPITAL WORKS	\$0	\$0.00	\$0	\$0
Total-COMMUNITY AMENITIES	\$0	\$0.00	\$0	\$0

Shire of Cunderdin

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2011/12		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
PLANT AND EQUIPMENT				
TRANSPORT				
EXPENDITURE				
882006 CAT 926 Laoder (or equivalent)	\$0	\$230,000.00	\$0	\$221,900
882007 Road broom	\$0	\$12,000.00	\$0	\$10,500
882001 CEO vehicle - 0 CMT	\$0	\$48,000.00	\$0	\$48,012
882008 RT Mutli Roller	\$0	\$135,000.00	\$0	\$0
882009 Bruch cutters x 2	\$0	\$1,500.00	\$0	\$0
			\$0	\$0
Sub Total-CAPITAL WORKS	\$0	\$426,500.00	\$0	\$280,412
Total-TRANSPORT	\$0	\$426,500.00	\$0	\$280,412
Total-PLANT AND EQUIPMENT	\$0	\$426,500.00	\$0	\$280,412

Shire of Cunderdin

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

		2011/12		Current Year Actual	
		Current Year Income	Estimated Expend	Income	Expend
INFRASTRUCTURE ASSETS-ROAD RESERVES					
R2R Funded Projects					
882101	Main Street upgrade - contractors	\$0	\$225,000.00	\$0	\$254,189
882115	Cunderdin-Wyalkatchen Rd (slk 0.0 -9.8) - Reseal	\$0	\$45,979.00	\$0	\$47,834
882116	Goldfields-Youndigin Rd - Blackspot	\$0	\$63,237.00	\$0	\$63,357
Regional Road Group Funding Project (Roads 2025)					
882103	Dowerin/Meckering Rd reconstruction (slk 21.26 - 26.3)	\$0	\$186,528.00	\$0	\$197,665
882104	Cunderdin-Wyalkatchen Rd (Shoulder & Pavement Repairs slk)	\$0	\$180,416.00	\$0	\$196,397
Grain Freight Network Funding					
882105	Cunderdin-Quairading Road (slk 4.8-13.2, 13.2 - 13.7 & 13.7 - 18.0)	\$0	\$1,299,070.00	\$0	\$901,446
RRG Blackspot Funding					
882113	Cunderdin-Quairading Road	\$0	\$113,690.00	\$0	\$142,504
Resheets					
882107	Rabbit Proof Fence - Wages	\$0	\$8,372.00	\$0	\$13,511
	8 Mile Gate Resheet	\$0	\$13,000.00	\$0	\$0
882108	Hopkins Road - Wages	\$0	\$10,800	\$0	\$3,156
882109	Throssell Road - Wages	\$0	\$50,035	\$0	\$64,198
Town Drainage					
882110	Various Projects	\$0	\$14,695.00	\$0	\$3,791
882112	Bulgin Rd - Contractors	\$0	\$9,000.00	\$0	\$0
Footpaths					
882111	Cunderdin & Meckering	\$0	\$20,000.00	\$0	\$14,123
				\$0	\$0
Bridge works					
882114	Quellington Rd - Bridge slk 1.37	\$0	\$300,000.00	\$0	\$300,000
Sub Total-CAPITAL WORKS		\$0	\$2,539,822.00	\$0	\$2,202,172
Total-ROADS		\$0	\$2,539,822.00	\$0	\$2,202,172
INFRASTRUCTURE ASSETS- AIRFIELD					
882151	Cunderdin Airfield Reseal	\$0	\$77,074.00	\$0	\$0
Total-AIRFIELD		\$0	\$77,074.00	\$0	\$0
Total-INFRASTRUCTURE ASSETS-ROAD RESERVES		\$0	\$2,616,896.00	\$0	\$2,202,172