

# SHERRE OF TRAINING

## BUDGET 2012 - 2013



**SHIRE OF TRAYNING**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

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**SHIRE OF TRAYNING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDING 30 JUNE 2013**

|  | NOTE | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ | 2011/12<br>Budget<br>\$ |
|--|------|-------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                                       |      |                         |                         |                         |
| Rates  | 8    | 746,950                 | 609,657                 | 600,908                 |
| Operating Grants,<br>Subsidies and Contributions     |      | 666,437                 | 1,509,890               | 1,073,263               |
| Reimbursements                                       |      | 129,616                 | 220,631                 | 0                       |
| Fees and Charges                                     | 11   | 194,586                 | 192,683                 | 193,272                 |
| Service Charges                                      | 10   | 1,795                   | 1,798                   | 2,017                   |
| Interest Earnings                                    | 2(a) | 25,420                  | 19,312                  | 13,659                  |
| Other Revenue  |      | 20,000                  | 17,193                  | 18,580                  |
|  |      | <u>1,784,804</u>        | <u>2,571,164</u>        | <u>1,901,699</u>        |
| <b>EXPENSES</b>                                      |      |                         |                         |                         |
| Employee Costs                                       |      | (900,209)               | (883,092)               | (899,960)               |
| Materials and Contracts                              |      | (797,785)               | (704,681)               | (872,896)               |
| Utility Charges                                      |      | (80,000)                | (75,360)                | (72,040)                |
| Depreciation   | 2(a) | (702,734)               | (705,413)               | (584,967)               |
| Interest Expenses                                    | 2(a) | (27,782)                | (34,253)                | (33,169)                |
| Insurance Expenses                                   |      | (74,536)                | (59,719)                | (84,597)                |
| Other Expenditure                                    |      | (42,606)                | (42,088)                | (55,059)                |
|  |      | <u>(2,625,652)</u>      | <u>(2,504,606)</u>      | <u>(2,602,688)</u>      |
|  |      | (840,848)               | 66,558                  | (700,989)               |
| Non-Operating Grants,<br>Subsidies and Contributions |      | 3,965,754               | 1,475,320               | 1,829,171               |
| Profit on Asset Disposals                            | 4    | 15,492                  | 5,142                   | 0                       |
| Loss on Asset Disposals                              | 4    | 0                       | (95,050)                | 0                       |
| <b>NET RESULT</b>                                    |      | <b>3,140,398</b>        | <b>1,451,970</b>        | <b>1,128,182</b>        |
| <b>Other Comprehensive Income</b>                    |      | <u>0</u>                | <u>0</u>                | <u>0</u>                |
| <b>TOTAL COMPREHENSIVE INCOME</b>                    |      | <u><b>3,140,398</b></u> | <u><b>1,451,970</b></u> | <u><b>1,128,182</b></u> |

**Notes:** Fair value adjustments to financial assets at fair value through profit or loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

**SHIRE OF TRAYNING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDING 30 JUNE 2013**

|   | NOTE | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ | 2011/12<br>Budget<br>\$ |
|---|------|-------------------------|-------------------------|-------------------------|
| <b>REVENUE (Refer Notes 1,2,8 to 13)</b>        |      |                         |                         |                         |
| Governance                                      |      | 28,100                  | 38,079                  | 30,010                  |
| General Purpose Funding                         |      | 1,239,374               | 1,583,866               | 1,365,321               |
| Law, Order, Public Safety                       |      | 10,000                  | 9,452                   | 14,895                  |
| Health  |      | 48,649                  | 36,918                  | 36,450                  |
| Education and Welfare                           |      | 0                       | 1,227                   | 0                       |
| Housing   |      | 56,580                  | 52,493                  | 58,466                  |
| Community Amenities                             |      | 50,470                  | 46,698                  | 48,081                  |
| Recreation and Culture                          |      | 26,937                  | 20,031                  | 157,012                 |
| Transport                                       |      | 207,746                 | 574,406                 | 73,163                  |
| Economic Services                               |      | 56,125                  | 45,345                  | 40,586                  |
| Other Property and Services                     |      | 60,823                  | 162,650                 | 77,715                  |
|   |      | <u>1,784,804</u>        | <u>2,571,165</u>        | <u>1,901,699</u>        |
| <b>EXPENSES EXCLUDING</b>                       |      |                         |                         |                         |
| <b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b> |      |                         |                         |                         |
| Governance                                      |      | (213,935)               | (236,970)               | (199,436)               |
| General Purpose Funding                         |      | (68,724)                | (68,430)                | (61,018)                |
| Law, Order, Public Safety                       |      | (67,738)                | (55,352)                | (77,227)                |
| Health  |      | (203,777)               | (174,075)               | (222,863)               |
| Education and Welfare                           |      | (15,915)                | (15,781)                | (14,827)                |
| Housing   |      | (72,597)                | (104,051)               | (93,651)                |
| Community Amenities                             |      | (149,671)               | (139,862)               | (152,778)               |
| Recreation & Culture                            |      | (446,636)               | (435,718)               | (456,831)               |
| Transport                                       |      | (975,908)               | (907,902)               | (879,883)               |
| Economic Services                               |      | (349,083)               | (326,688)               | (360,589)               |
| Other Property and Services                     |      | (33,886)                | (5,526)                 | (50,416)                |
|   |      | <u>(2,597,870)</u>      | <u>(2,470,355)</u>      | <u>(2,569,519)</u>      |
| <b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>    |      |                         |                         |                         |
| Governance                                      |      | 0                       | (65)                    | (500)                   |
| Housing   |      | (5,364)                 | (7,706)                 | (6,605)                 |
| Recreation and Culture                          |      | (1,973)                 | (2,336)                 | (2,288)                 |
| Transport                                       |      | (10,504)                | (12,592)                | (12,510)                |
| Economic Services                               |      | (1,221)                 | (1,446)                 | (1,416)                 |
| Other Property and Services                     |      | (8,720)                 | (10,108)                | (9,850)                 |
|   |      | <u>(27,782)</u>         | <u>(34,253)</u>         | <u>(33,169)</u>         |
| <b>GRANTS/CONTRIBUTIONS FOR</b>                 |      |                         |                         |                         |
| <b>THE DEVELOPMENT OF ASSETS</b>                |      |                         |                         |                         |
| General Purpose Funding                         |      | 0                       | 395,880                 | 743,879                 |
| Law, Order, Public Safety                       |      | 0                       | 12,324                  | 15,000                  |
| Education and Welfare                           |      | 0                       | 0                       | 10,000                  |
| Community Amenities                             |      | 0                       | 0                       | 5,000                   |
| Recreation and Culture                          |      | 126,000                 | 162,632                 | 80,546                  |
| Transport                                       |      | 3,412,826               | 861,387                 | 830,734                 |
| Economic Services                               |      | 184,262                 | 43,097                  | 144,012                 |
| Other Property and Services                     |      | 242,666                 | 0                       | 0                       |
|   |      | <u>3,965,754</u>        | <u>1,475,320</u>        | <u>1,829,171</u>        |

**SHIRE OF TRAYNING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDING 30 JUNE 2013**

|   | NOTE | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ | 2011/12<br>Budget<br>\$ |
|---|------|-------------------------|-------------------------|-------------------------|
| <b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b> |      |                         |                         |                         |
| Recreation and Culture                                    |      | 15,492                  | 0                       | 0                       |
| Transport   |      | 0                       | 5,143                   | 0                       |
| Transport   |      | 0                       | (95,050)                | 0                       |
|   |      | <u>15,492</u>           | <u>(89,907)</u>         | <u>0</u>                |
| <b>NET RESULT</b>   |      | <u><b>3,140,398</b></u> | <u><b>1,451,970</b></u> | <u><b>1,128,182</b></u> |
| <b>Other Comprehensive Income</b>                         |      | <u>0</u>                | <u>0</u>                | <u>0</u>                |
| <b>TOTAL COMPREHENSIVE INCOME</b>                         |      | <u><b>3,140,398</b></u> | <u><b>1,451,970</b></u> | <u><b>1,128,182</b></u> |

**Notes:** Fair value adjustments to financial assets at fair value through profit or loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

**SHIRE OF TRAYNING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 30 JUNE 2013**

|   | NOTE  | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ | 2011/12<br>Budget<br>\$ |
|---|-------|-------------------------|-------------------------|-------------------------|
| <b>Cash Flows From Operating Activities</b>                               |       |                         |                         |                         |
| <b>Receipts</b>   |       |                         |                         |                         |
| Rates   |       | 750,643                 | 591,046                 | 592,813                 |
| Operating Grants,<br>Subsidies and Contributions                          |       | 667,331                 | 1,565,397               | 1,158,263               |
| Reimbursements  |       | 129,616                 | 220,631                 | 0                       |
| Fees and Charges  |       | 256,557                 | 130,693                 | 285,772                 |
| Service Charges   |       | 1,795                   | 1,798                   | 2,017                   |
| Interest Earnings   |       | 25,420                  | 19,312                  | 13,659                  |
| Goods and Services Tax  |       | 0                       | 0                       | 159,020                 |
| Other   |       | 20,000                  | 17,193                  | 17,651                  |
|   |       | <u>1,851,362</u>        | <u>2,546,070</u>        | <u>2,229,195</u>        |
| <b>Payments</b>   |       |                         |                         |                         |
| Employee Costs  |       | (941,564)               | (842,070)               | (803,313)               |
| Materials and Contracts   |       | (875,031)               | (656,934)               | (851,401)               |
| Utility Charges   |       | (80,000)                | (75,360)                | (74,625)                |
| Insurance Expenses  |       | (74,536)                | (59,719)                | (84,597)                |
| Interest Expenses   |       | (28,921)                | (91,737)                | (33,169)                |
| Goods and Services Tax  |       | 0                       | 0                       | (158,021)               |
| Other   |       | (42,606)                | (42,088)                | (55,059)                |
|   |       | <u>(2,042,658)</u>      | <u>(1,767,908)</u>      | <u>(2,060,185)</u>      |
| <b>Net Cash Provided By<br/>Operating Activities</b>                      | 15(b) | <u>(191,296)</u>        | <u>778,162</u>          | <u>169,010</u>          |
| <b>Cash Flows from Investing Activities</b>                               |       |                         |                         |                         |
| Payments for Purchase of<br>Property, Plant & Equipment                   | 3     | (717,836)               | (858,045)               | (1,131,292)             |
| Payments for Construction of<br>Infrastructure                            | 3     | (3,601,409)             | (1,061,063)             | (723,594)               |
| Grants/Contributions for<br>the Development of Assets                     |       | 3,965,754               | 1,475,320               | 1,829,171               |
| Proceeds from Sale of<br>Plant & Equipment                                | 4     | 20,000                  | 20,143                  | 15,000                  |
| <b>Net Cash Used in Investing Activities</b>                              |       | <u>(333,491)</u>        | <u>(423,645)</u>        | <u>(10,715)</u>         |
| <b>Cash Flows from Financing Activities</b>                               |       |                         |                         |                         |
| Repayment of Debentures   | 5     | (89,137)                | (91,615)                | (91,264)                |
| Movement in Non Current to Current Loans                                  |       | (5,275)                 | 2,478                   | 0                       |
| <b>Net Cash Provided By (Used In)<br/>Financing Activities</b>            |       | <u>(94,412)</u>         | <u>(89,137)</u>         | <u>(91,264)</u>         |
| <b>Net Increase (Decrease) in Cash Held<br/>Cash at Beginning of Year</b> |       | (619,199)<br>787,495    | 265,380<br>522,115      | 67,031<br>459,049       |
| <b>Cash and Cash Equivalents<br/>at the End of the Year</b>               | 15(a) | <u>168,296</u>          | <u>787,495</u>          | <u>526,080</u>          |

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

**SHIRE OF TRAYNING  
RATE SETTING STATEMENT  
FOR THE YEAR ENDING 30 JUNE 2013**

|   | NOTE | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ | 2011/12<br>Budget<br>\$ |
|---|------|-------------------------|-------------------------|-------------------------|
| <b>REVENUES</b>                                       | 1,2  |                         |                         |                         |
| Governance  |      | 28,100                  | 38,079                  | 30,010                  |
| General Purpose Funding                               |      | 492,424                 | 1,370,089               | 1,508,292               |
| Law, Order, Public Safety                             |      | 10,000                  | 21,776                  | 29,895                  |
| Health  |      | 48,649                  | 36,918                  | 36,450                  |
| Education and Welfare                                 |      | 0                       | 1,227                   | 10,000                  |
| Housing   |      | 56,580                  | 52,493                  | 58,466                  |
| Community Amenities                                   |      | 50,470                  | 46,698                  | 53,081                  |
| Recreation and Culture                                |      | 168,429                 | 182,663                 | 237,558                 |
| Transport   |      | 3,620,572               | 1,440,936               | 903,897                 |
| Economic Services                                     |      | 240,387                 | 88,442                  | 184,598                 |
| Other Property and Services                           |      | 303,489                 | 162,650                 | 77,715                  |
|   |      | <u>5,019,100</u>        | <u>3,441,971</u>        | <u>3,129,962</u>        |
| <b>EXPENSES</b>                                       | 1,2  |                         |                         |                         |
| Governance  |      | (213,935)               | (237,035)               | (199,936)               |
| General Purpose Funding                               |      | (68,724)                | (68,430)                | (61,018)                |
| Law, Order, Public Safety                             |      | (67,738)                | (55,352)                | (77,227)                |
| Health  |      | (203,777)               | (174,075)               | (222,863)               |
| Education and Welfare                                 |      | (15,915)                | (15,781)                | (14,827)                |
| Housing   |      | (77,961)                | (111,757)               | (100,256)               |
| Community Amenities                                   |      | (149,671)               | (139,862)               | (152,778)               |
| Recreation & Culture                                  |      | (448,609)               | (438,054)               | (459,119)               |
| Transport   |      | (986,414)               | (1,015,543)             | (892,393)               |
| Economic Services                                     |      | (350,304)               | (328,134)               | (362,005)               |
| Other Property and Services                           |      | (42,605)                | (15,633)                | (60,266)                |
|   |      | <u>(2,625,653)</u>      | <u>(2,599,656)</u>      | <u>(2,602,688)</u>      |
| <b>Net Operating Result Excluding Rates</b>           |      | 2,393,447               | 842,315                 | 527,274                 |
| <b>Adjustments for Cash Budget Requirements:</b>      |      |                         |                         |                         |
| <b>Non-Cash Expenditure and Revenue</b>               |      |                         |                         |                         |
| (Profit)/Loss on Asset Disposals                      | 4    | (15,492)                | 89,907                  | 0                       |
| Movement in Non Current Loan Liability                |      | 5,275                   | (2,479)                 | 0                       |
| Movement in Non Current Employee Provisions           |      | 0                       | 5,495                   | 0                       |
| Depreciation on Assets                                | 2(a) | 702,734                 | 705,413                 | 584,967                 |
| <b>Capital Expenditure and Revenue</b>                |      |                         |                         |                         |
| Purchase Land and Buildings                           | 3    | (717,836)               | (703,657)               | (996,292)               |
| Purchase Plant and Equipment                          | 3    | 0                       | (154,388)               | (110,000)               |
| Purchase Furniture and Equipment                      | 3    | 0                       | 0                       | (25,000)                |
| Purchase Infrastructure Assets - Roads                | 3    | (3,512,909)             | (1,061,063)             | (683,594)               |
| Purchase Infrastructure Assets - Footpaths            | 3    | 0                       | 0                       | (10,000)                |
| Purchase Infrastructure Assets - Airstrip             | 3    | (88,500)                | 0                       | (30,000)                |
| Repayment of Debentures                               | 5    | (89,137)                | (91,615)                | (91,264)                |
| Proceeds from Disposal of Assets                      | 4    | 20,000                  | 20,143                  | 15,000                  |
| Transfers to Reserves (Restricted Assets)             | 6    | (16,120)                | (43,988)                | (265,197)               |
| Transfers from Reserves (Restricted Assets)           | 6    | 99,590                  | 368,822                 | 381,412                 |
| <b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd   | 7    | 434,599                 | (77,156)                | 104,385                 |
| Prior Year Adjustments to B/F figure                  |      | 0                       | (72,807)                | 0                       |
| <b>LESS</b> Estimated Surplus/(Deficit) June 30 C/Fwd | 7    | (37,399)                | 434,599                 | 2,599                   |
| <b>Amount Required to be Raised from Rates</b>        | 8    | <u>(746,950)</u>        | <u>(609,657)</u>        | <u>(600,908)</u>        |

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

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government 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.

The budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**(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 budget.

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 16 to this budget document.

**(c) 2011/12 Actual Balances**

Balances shown in this budget as 2011/12 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(d) Rounding Off Figures**

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

**(e) 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.

**(f) 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.

**(g) 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.



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

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

**(h) 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 on the statement of financial position.

**(i) Trade and Other Receivables**

Collectability 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.

**(j) 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.

**(k) Fixed Assets**

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and 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 TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

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

**(k) Fixed Assets (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 AASB 1051 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 this 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 are 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 TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

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

**(k) Fixed Assets (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:

| TYPE                     | LIFE     | RATE  |
|--------------------------|----------|-------|
| Buildings                | 40 years | 2.5%  |
| Furniture and Equipment  | 10 years | 10.0% |
| Plant and Equipment      | 10 years | 10.0% |
| Infrastructure           |          |       |
| Sealed roads and streets |          |       |
| - bituminous seals       | 10 years | 10.0% |
| Gravel roads             |          |       |
| - R/Base                 | 50 years | 2.0%  |
| - G/Sheet                | 10 years | 10.0% |
| Footpaths                | 10 years | 10.0% |
| Water Drainage           | 40 years | 2.5%  |
| Airstrip                 |          |       |
| - G/Sheet                | 10 years | 10.0% |
| - Bitumen                | 10 years | 10.0% |

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. 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 \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

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

**(i) 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.

**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

*(b) 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 exactly 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.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

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

**(I) Financial Instruments (Continued)**

**Classification and Subsequent Measurement (Continued)**

*(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.

*(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.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

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

**(l) Financial Instruments (Continued)**

***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.

**(m) 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.

**(n) 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.

**(o) 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.

**(p) 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.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

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

**(q) 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.

**(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) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

|  | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ | 2011/12<br>Budget<br>\$ |
|--|-------------------------|-------------------------|-------------------------|
| <b>2. REVENUES AND EXPENSES</b>  |                         |                         |                         |
| <b>(a) Net Result from Ordinary<br/>Activities was arrived at after:</b> |                         |                         |                         |
| <b>(i) Charging as Expenses:</b>   |                         |                         |                         |
| <b>Auditors Remuneration</b>   |                         |                         |                         |
| Audit Services   | 18,000                  | 17,730                  | 16,000                  |
| <br><b>Depreciation</b>  |                         |                         |                         |
| <b><u>By Program</u></b>   |                         |                         |                         |
| Governance   | 44,130                  | 43,442                  | 39,781                  |
| Law, Order, Public Safety  | 700                     | 630                     | 10,793                  |
| Health   | 1,240                   | 1,220                   | 4,080                   |
| Education and Welfare  | 80                      | 74                      | 100                     |
| Housing  | 15,750                  | 15,531                  | 14,452                  |
| Community Amenities  | 4,135                   | 4,098                   | 3,983                   |
| Recreation and Culture   | 52,735                  | 51,592                  | 28,865                  |
| Transport  | 401,600                 | 400,908                 | 303,746                 |
| Economic Services  | 18,930                  | 18,595                  | 25,694                  |
| Other Property and Services  | 163,434                 | 169,323                 | 153,473                 |
|  | <u>702,734</u>          | <u>705,413</u>          | <u>584,967</u>          |
| <br><b><u>By Class</u></b>   |                         |                         |                         |
| Land and Buildings   | 112,134                 | 107,506                 | 83,002                  |
| Furniture and Equipment  | 24,000                  | 23,645                  | 22,932                  |
| Plant and Equipment  | 190,000                 | 189,983                 | 168,408                 |
| Roads  | 320,100                 | 329,027                 | 261,065                 |
| Footpaths  | 28,000                  | 27,253                  | 26,696                  |
| Drainage   | 3,500                   | 3,474                   | 2,916                   |
| Airstrip   | 25,000                  | 24,525                  | 19,948                  |
|  | <u>702,734</u>          | <u>705,413</u>          | <u>584,967</u>          |
| <br><b>Borrowing Costs (Interest)</b>                                    |                         |                         |                         |
| - Interest on Overdraft  | 0                       | 65                      | 500                     |
| - Debentures (refer note 5(a))   | 27,782                  | 34,188                  | 32,669                  |
|  | <u>27,782</u>           | <u>34,253</u>           | <u>33,169</u>           |
| <br><b>Rental Charges</b>  |                         |                         |                         |
| - Operating Leases   | 75,000                  | 73,358                  | 73,703                  |
|  | <u>75,000</u>           | <u>73,358</u>           | <u>73,703</u>           |
| <br><b>(ii) Crediting as Revenues:</b>                                   |                         |                         |                         |
| <b>Interest Earnings</b>   |                         |                         |                         |
| Investments  |                         |                         |                         |
| - Reserve Funds  | 16,120                  | 9,136                   | 5,927                   |
| - Other Funds  | 7,000                   | 7,653                   | 6,000                   |
| Other Interest Revenue (refer note 13)                                   | 2,300                   | 2,523                   | 1,732                   |
|  | <u>25,420</u>           | <u>19,312</u>           | <u>13,659</u>           |



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

***Shire of Trayning Mission Statement***

To excel at providing fair, efficient and effective services and facilities which enhance the quality of life for all residents.

***Shire of Trayning Vision Statement***

The Shire of Trayning is an active, safe and vibrant community that works together with honesty and is respectful of the values of all. We are committed to a progressive, diverse and profitable community that supports healthy lifestyles sustained by good social values and engaged youth. Our natural assets are valued, protected and enhanced for future generations.

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

**GOVERNANCE**

Objective: To provide a decision making process for the efficient allocation of scarce resources.

Activities: Administration and operation of facilities and services to members of council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

Objective: To provide services to help ensure a safer community.

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

**HEALTH**

Objective: To provide an operational framework for good community health.

Activities: Food quality and pest control and community health service inspection.

**EDUCATION AND WELFARE**

Objective: To meet the needs of the community in these areas.

Activities: Provision for Senior Citizens, assisting with playgroup facilities and other voluntary services within the community.

**HOUSING**

Objective: Help ensure adequate housing.

Activities: Maintenance of council owned housing.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**COMMUNITY AMENITIES**

Objective: Provide services required by the community.

Activities: Rubbish collection services, operation of refuse sites, noise control, maintenance of cemeteries, septic tank inspections, storm water drainage and maintenance and regional development.

**RECREATION AND CULTURE**

Objective: to establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, the aquatic centre, recreation facilities and reserves, operation of library, TV retransmission and the shire history.

**TRANSPORT**

Objective: To provide effective and efficient transport services to the community.

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

**ECONOMIC SERVICES**

Objective: To help promote the Shire and improve its economic well being.

Activities: The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, rural and economic services.

**OTHER PROPERTY & SERVICES**

Activities: Private works operations, plant repairs and operations costs.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

| <b>3. ACQUISITION OF ASSETS</b>                                   | <b>2012/13<br/>Budget<br/>\$</b> |
|---|----------------------------------|
| The following assets are budgeted to be acquired during the year: |                                  |
| <b><u>By Program</u></b>  |                                  |
| <b>Education and Welfare</b>                                      |                                  |
| Men's Shed  | 6,000                            |
| <b>Housing</b>  |                                  |
| Purchase Lot 85 Glass Street                                      | 14,850                           |
| Purchase Lot 11 Wilson Street                                     | 14,850                           |
| <b>Recreation and Culture</b>                                     |                                  |
| Swimming Pool Upgrade   | 77,000                           |
| Yelbeni Museum  | 66,499                           |
| Kununoppin Hall   | 4,955                            |
| Anglican Church Upgrade   | 5,000                            |
| <b>Transport</b>  |                                  |
| Road Construction   |                                  |
| Federal/Council   | 89,106                           |
| State (RRG)   | 394,850                          |
| Roads to Recovery   | 268,226                          |
| Grain Freight Route   | 2,760,727                        |
|   | 88,500                           |
| <b>Economic Services</b>  |                                  |
| Caravan Park Upgrade  | 58,995                           |
| Billyacatting Reserve   | 46,513                           |
| Yarragin Rock   | 16,008                           |
| Cover Dam - Sequence Water Flow                                   | 120,000                          |
| <b>Other Property and Services</b>                                |                                  |
| House - 3 bed, 2 bath   | 281,166                          |
| Works Staff Building Upgrade                                      | 6,000                            |
|   | <u><b>4,319,245</b></u>          |
| <b><u>By Class</u></b>  |                                  |
| Land and Buildings  | 717,836                          |
| Infrastructure Assets - Roads                                     | 3,512,909                        |
| Infrastructure Assets - Airstrip                                  | 88,500                           |
|   | <u><b>4,319,245</b></u>          |

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- capital expenditure summary
- plant replacement programme
- road construction programme

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**4. DISPOSALS OF ASSETS**

The following assets are budgeted to be disposed of during the year.

| <b><u>By Program</u></b>                     | <b>Net Book Value</b>     | <b>Sale Proceeds</b>      | <b>Profit(Loss)</b>       |
|--|---------------------------|---------------------------|---------------------------|
|  | <b>2012/13<br/>BUDGET</b> | <b>2012/13<br/>BUDGET</b> | <b>2012/13<br/>BUDGET</b> |
|  | <b>\$</b>                 | <b>\$</b>                 | <b>\$</b>                 |
| Recreation & Culture<br>Sale of Yelbeni Hall | 4,508                     | 20,000                    | 15,492                    |
|  | 4,508                     | 20,000                    | 15,492                    |

| <b><u>By Class</u></b> | <b>Net Book Value</b>     | <b>Sale Proceeds</b>      | <b>Profit(Loss)</b>       |
|------------------------|---------------------------|---------------------------|---------------------------|
|                        | <b>2012/13<br/>BUDGET</b> | <b>2012/13<br/>BUDGET</b> | <b>2012/13<br/>BUDGET</b> |
|                        | <b>\$</b>                 | <b>\$</b>                 | <b>\$</b>                 |
| Land and Buildings     | 4,508                     | 20,000                    | 15,492                    |
|                        | 4,508                     | 20,000                    | 15,492                    |

**Summary**

|                           |                           |
|---------------------------|---------------------------|
|                           | <b>2012/13<br/>BUDGET</b> |
|                           | <b>\$</b>                 |
| Profit on Asset Disposals | 15,492                    |
| Loss on Asset Disposals   | 0                         |
|                           | <u>15,492</u>             |

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

| Particulars   | Principal<br>1-Jul-12 | New<br>Loans | Principal<br>Repayments |                         | Principal<br>Outstanding |                         | Interest<br>Repayments  |                         |
|---|-----------------------|--------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
|   |                       |              | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ | 2012/13<br>Budget<br>\$  | 2011/12<br>Actual<br>\$ | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ |
| <b>Housing</b><br>Loan 63 - Construction of GEHA House                      | 94,414                | 0            | 21,547                  | 20,306                  | 72,867                   | 94,414                  | 5,364                   | 7,706                   |
| <b>Recreation and Culture</b><br>Loan 62 - Gymnasium Building & Equip.      | 33,226                | 0            | 8,985                   | 8,336                   | 24,241                   | 33,226                  | 1,973                   | 2,336                   |
| <b>Transport</b><br>Loan 62 - Portion of Vibe Roller                        | 25,316                | 0            | 6,466                   | 6,351                   | 18,850                   | 25,316                  | 1,420                   | 1,780                   |
| Loan 62 - Construction Loader   | 0                     | 0            | 0                       | 7,459                   | 0                        | 0                       | 0                       | 163                     |
| Loan 66 - Grader  | 163,589               | 0            | 26,061                  | 24,618                  | 137,528                  | 163,589                 | 9,084                   | 10,649                  |
| <b>Economic Services</b><br>Loan 62 - Stage 1 Caravan Park                  | 20,568                | 0            | 5,563                   | 5,161                   | 15,005                   | 20,568                  | 1,221                   | 1,446                   |
| <b>Other Property and Services</b><br>Loan 65 - Construction of Works House | 156,702               | 0            | 20,515                  | 19,384                  | 136,187                  | 156,702                 | 8,720                   | 10,108                  |
|   | 493,815               | 0            | 89,137                  | 91,615                  | 404,678                  | 493,815                 | 27,782                  | 34,188                  |

All debenture repayments are to be financed by general purpose revenue.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2012/13

| Particulars/Purpose | Amount Borrowed<br>Budget | Institution | Loan<br>Type | Term<br>(Years) | Total<br>Interest &<br>Charges | Interest<br>Rate<br>% | Amount Used<br>Budget | Balance<br>Unspent<br>\$ |
|---------------------|---------------------------|-------------|--------------|-----------------|--------------------------------|-----------------------|-----------------------|--------------------------|
| Nil                 | Nil                       | Nil         | Nil          | Nil             | Nil                            | Nil                   | Nil                   | Nil                      |

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2012 nor is it expected to have unspent debenture funds as at 30th June 2013.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$200,000 with the Westpac Bank does exist. It is not anticipated that this facility will be required to be utilised during 2012/13.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

|  | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ | 2011/12<br>Budget<br>\$ |
|--|-------------------------|-------------------------|-------------------------|
| <b>6. RESERVES</b>                                   |                         |                         |                         |
| <b>(a) Leave Reserve</b>                             |                         |                         |                         |
| Opening Balance                                      | 24,749                  | 26,270                  | 26,270                  |
| Amount Set Aside / Transfer to Reserve               | 2,500                   | 2,408                   | 788                     |
| Amount Used / Transfer from Reserve                  |                         | (3,929)                 | (3,929)                 |
|  | <u>27,249</u>           | <u>24,749</u>           | <u>23,129</u>           |
| <b>(b) Plant Reserve</b>                             |                         |                         |                         |
| Opening Balance                                      | 18,721                  | 17,081                  | 17,081                  |
| Amount Set Aside / Transfer to Reserve               | 1,650                   | 1,640                   | 20,512                  |
| Amount Used / Transfer from Reserve                  |                         | 0                       | 0                       |
|  | <u>20,371</u>           | <u>18,721</u>           | <u>37,593</u>           |
| <b>(c) Housing Reserve</b>                           |                         |                         |                         |
| Opening Balance                                      | 29,999                  | 77,834                  | 77,834                  |
| Amount Set Aside / Transfer to Reserve               | 2,170                   | 2,165                   | 22,335                  |
| Amount Used / Transfer from Reserve                  | (30,000)                | (50,000)                | (50,000)                |
|  | <u>2,169</u>            | <u>29,999</u>           | <u>50,169</u>           |
| <b>(d) Public Buildings &amp; Facilities Reserve</b> |                         |                         |                         |
| Opening Balance                                      | 6,285                   | 5,652                   | 5,652                   |
| Amount Set Aside / Transfer to Reserve               | 700                     | 633                     | 170                     |
| Amount Used / Transfer from Reserve                  | 0                       | 0                       | 0                       |
|  | <u>6,985</u>            | <u>6,285</u>            | <u>5,822</u>            |
| <b>(e) Medical Reserve</b>                           |                         |                         |                         |
| Opening Balance                                      | 46,361                  | 42,763                  | 42,763                  |
| Amount Set Aside / Transfer to Reserve               | 3,800                   | 3,598                   | 1,283                   |
| Amount Used / Transfer from Reserve                  | (50,000)                | 0                       | 0                       |
|  | <u>161</u>              | <u>46,361</u>           | <u>44,046</u>           |
| <b>(f) Rubbish Tip Reserve</b>                       |                         |                         |                         |
| Opening Balance                                      | 12,719                  | 11,605                  | 11,605                  |
| Amount Set Aside / Transfer to Reserve               | 1,200                   | 1,114                   | 348                     |
| Amount Used / Transfer from Reserve                  | 0                       | 0                       | 0                       |
|  | <u>13,919</u>           | <u>12,719</u>           | <u>11,953</u>           |
| <b>(g) Swimming Pool Reserve</b>                     |                         |                         |                         |
| Opening Balance                                      | 14,123                  | 13,027                  | 13,027                  |
| Amount Set Aside / Transfer to Reserve               | 1,100                   | 1,096                   | 28,391                  |
| Amount Used / Transfer from Reserve                  | (7,000)                 | 0                       | 0                       |
|  | <u>8,223</u>            | <u>14,123</u>           | <u>41,418</u>           |
| <b>(h) Unspent Grants Reserve</b>                    |                         |                         |                         |
| Opening Balance                                      | 12,590                  | 327,483                 | 327,483                 |
| Amount Set Aside / Transfer to Reserve               | 0                       | 0                       | 0                       |
| Amount Used / Transfer from Reserve                  | (12,590)                | (314,893)               | (327,483)               |
|  | <u>0</u>                | <u>12,590</u>           | <u>0</u>                |
| <b>(i) Community Resource Centre Reserve</b>         |                         |                         |                         |
| Opening Balance                                      | 31,334                  | 0                       | 0                       |
| Amount Set Aside / Transfer to Reserve               | 3,000                   | 31,334                  | 191,370                 |
| Amount Used / Transfer from Reserve                  | 0                       | 0                       | 0                       |
|  | <u>34,334</u>           | <u>31,334</u>           | <u>191,370</u>          |
| <b>Total Reserves</b>                                | <u>113,411</u>          | <u>196,881</u>          | <u>405,500</u>          |

All of the above reserve accounts are to be supported by money held in financial institutions.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

| 6. RESERVES (Continued)                                 | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ | 2011/12<br>Budget<br>\$ |
|---|-------------------------|-------------------------|-------------------------|
| <b>Summary of Transfers<br/>To Cash Backed Reserves</b> |                         |                         |                         |
| <b>Transfers to Reserves</b>                            |                         |                         |                         |
| Leave Reserve   | 2,500                   | 2,408                   | 788                     |
| Plant Reserve   | 1,650                   | 1,640                   | 20,512                  |
| Housing Reserve   | 2,170                   | 2,165                   | 22,335                  |
| Public Buildings & Facilities Reserve                   | 700                     | 633                     | 170                     |
| Medical Reserve   | 3,800                   | 3,598                   | 1,283                   |
| Rubbish Tip Reserve                                     | 1,200                   | 1,114                   | 348                     |
| Swimming Pool Reserve                                   | 1,100                   | 1,096                   | 28,391                  |
| Unspent Grants Reserve                                  | 0                       | 0                       | 0                       |
| Community Resource Centre Reserve                       | 3,000                   | 31,334                  | 191,370                 |
|   | <u>16,120</u>           | <u>43,988</u>           | <u>265,197</u>          |
| <b>Transfers from Reserves</b>                          |                         |                         |                         |
| Leave Reserve   | 0                       | (3,929)                 | (3,929)                 |
| Plant Reserve   | 0                       | 0                       | 0                       |
| Housing Reserve   | (30,000)                | (50,000)                | (50,000)                |
| Public Buildings & Facilities Reserve                   | 0                       | 0                       | 0                       |
| Medical Reserve   | (50,000)                | 0                       | 0                       |
| Rubbish Tip Reserve                                     | 0                       | 0                       | 0                       |
| Swimming Pool Reserve                                   | (7,000)                 | 0                       | 0                       |
| Unspent Grants Reserve                                  | (12,590)                | (314,893)               | (327,483)               |
| Community Resource Centre Reserve                       | 0                       | 0                       | 0                       |
|   | <u>(99,590)</u>         | <u>(368,822)</u>        | <u>(381,412)</u>        |
| <b>Total Transfer to/(from) Reserves</b>                | <u>(83,470)</u>         | <u>(324,834)</u>        | <u>(116,215)</u>        |

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

**Leave Reserve**

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

**Plant Reserve**

- to be used for the purchase of major plant.

**Housing Reserve**

- to be used for the construction of housing.

**Public Buildings & Facilities Reserve**

- to be used to provide new public buildings & facilities to the shire.

**Medical Reserve**

- to be used to maintain the services of a doctor and other medical services.

**Rubbish Tip Reserve**

- to be used to upgrade and expand rubbish tips within the shire.

**Swimming Pool Reserve**

- to be used to upgrade the swimming pool and Aquatic Centre facilities.

**Unspent Grants Reserve**

- to be used to set aside grant funds received and committed to be spent on specific projects or in future financial reporting periods.

**Community Resource Centre Reserve**

- to be used for the construction of a Community Recreation Centre.



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

|  | Note  | 2012/13<br>Budget<br>\$ | 2011/12<br>Actual<br>\$ |
|--|-------|-------------------------|-------------------------|
| <b>7. NET CURRENT ASSETS</b>                               |       |                         |                         |
| <b>Composition of Estimated Net Current Asset Position</b> |       |                         |                         |
| <br>   |       |                         |                         |
| <b>CURRENT ASSETS</b>                                      |       |                         |                         |
| Cash - Unrestricted  | 15(a) | 54,885                  | 481,943                 |
| Cash - Restricted Reserves                                 | 15(a) | 113,411                 | 196,881                 |
| Cash - Restricted Grants                                   |       | 0                       | 108,671                 |
| Receivables  |       | 150,003                 | 218,200                 |
| Inventories  |       | 60,000                  | 65,971                  |
|  |       | <u>378,299</u>          | <u>1,071,666</u>        |
| <br>   |       |                         |                         |
| <b>LESS: CURRENT LIABILITIES</b>                           |       |                         |                         |
| Payables and Provisions                                    |       | <u>(423,948)</u>        | <u>(552,434)</u>        |
| <br>   |       |                         |                         |
| <b>NET CURRENT ASSET POSITION</b>                          |       | (45,649)                | 519,232                 |
| <br>   |       |                         |                         |
| Less: Cash - Restricted Reserves                           | 15(a) | (113,411)               | (196,881)               |
| Less: Cash - Restricted Municipal                          |       | 0                       | 0                       |
| Add: Cash Backed Leave Reserve                             |       | 27,249                  | 24,749                  |
| Add: Current Loan Liability                                |       | 94,412                  | 89,137                  |
| Police Licensing Cash in Muni                              |       | 0                       | (1,638)                 |
| <br><b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>            |       | <br><u>(37,399)</u>     | <br><u>434,599</u>      |

The estimated surplus/(deficiency) c/fwd in the 2011/12 actual column represents the surplus (deficit) brought forward as at 1 July 2012.

The estimated surplus/(deficiency) c/fwd in the 2012/13 budget column represents the surplus (deficit) carried forward as at 30 June 2013.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**8. RATING INFORMATION - 2012/13 FINANCIAL YEAR**

| <b>RATE TYPE</b>                     | <b>Rate in \$</b> | <b>Number of Properties</b> | <b>Rateable Value \$</b> | <b>2012/13 Budgeted Rate Revenue \$</b> | <b>2012/13 Budgeted Interim Rates \$</b> | <b>2012/13 Budgeted Back Rates \$</b> | <b>2012/13 Budgeted Total Revenue \$</b> | <b>2011/12 Actual \$</b> |
|--------------------------------------|-------------------|-----------------------------|--------------------------|---|--|---------------------------------------|--|--------------------------|
| <b>General Rate</b>                  |                   |                             |                          |   |  |                                       |  |                          |
| UV - Rural                           | 1.2673            | 200                         | 54,046,000               | 685,470                                 | 2,517                                    | 0                                     | 687,987                                  | 541,238                  |
| UV - Mining                          | 1.2673            | 2                           | 36,192                   | 671                                     | 0  | 0                                     | 671                                      | 566                      |
| GRV - Townsite (Kununoppin/Trayning) | 16.8527           | 102                         | 405,612                  | 67,496                                  | 1,000                                    | 0                                     | 68,496                                   | 62,678                   |
| GRV - Townsite (Yelbeni)             | 16.8527           | 3                           | 6,247                    | 1,446                                   | 0  | 0                                     | 1,446                                    | 0                        |
| GRV - Commercial                     | 16.8527           | 12                          | 73,602                   | 12,437                                  | 0  | 0                                     | 12,437                                   | 11,845                   |
| <b>Sub-Totals</b>                    |                   | 319                         | 54,567,653               | 767,520                                 | 3,517                                    | 0                                     | 771,037                                  | 616,327                  |
| <b>Minimum Rates</b>                 | <b>Minimum \$</b> |                             |                          |   |  |                                       |  |                          |
| UV - Rural                           | 250               | 4                           | 75,600                   | 1,000                                   | 0  | 0                                     | 1,000                                    | 1,380                    |
| UV - Mining                          | 250               | 2                           | 19,821                   | 500                                     | 0  | 0                                     | 500                                      | 230                      |
| GRV - Townsite (Kununoppin/Trayning) | 250               | 33                          | 13,912                   | 8,250                                   | 0  | 0                                     | 8,250                                    | 8,510                    |
| GRV - Townsite (Yelbeni)             | 250               | 6                           | 3,123                    | 1,500                                   | 0  | 0                                     | 1,500                                    | 0                        |
| GRV - Commercial                     | 250               | 1                           | 575                      | 250                                     | 0  | 0                                     | 250                                      | 230                      |
|                                      |                   | 46                          | 113,031                  | 11,500                                  | 0  | 0                                     | 11,500                                   | 10,350                   |
| <b>Ex-Gratia Rates</b>               |                   |                             |                          |   |  |                                       |  |                          |
| Rates Written Off                    |                   |                             |                          |   |  |                                       | 782,537                                  | 626,677                  |
| Discounts/Write-offs                 |                   |                             |                          |   |  |                                       | 7,880                                    | 6,574                    |
| <b>Totals</b>                        |                   |                             |                          |   |  |                                       | (1,000)                                  | (222)                    |
|                                      |                   |                             |                          |   |  |                                       | (42,467)                                 | (23,372)                 |
|                                      |                   |                             |                          |   |  |                                       | 746,950                                  | 609,657                  |

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

The general rates detailed above for the 2012/13 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**9. SPECIFIED AREA RATE - 2012/13 FINANCIAL YEAR**

No specified area rate is levied by Council.

**10. SERVICE CHARGES - 2012/13 FINANCIAL YEAR**

|                   | Amount<br>of<br>Charge<br>\$ | 2012/13<br>Budgeted<br>Revenue<br>\$ | Budget<br>Applied<br>to Costs<br>\$ | 2011/12<br>Actual<br>\$ |
|-------------------|------------------------------|--------------------------------------|-------------------------------------|-------------------------|
| TV Rebroadcasting | 46                           | 1,795                                | 1,795                               | 1,798                   |
|                   |                              | 1,795                                | 1,795                               | 1,798                   |

This service charge is for the provision of television rebroadcasting services. The charge is applicable to all owners with a property within the 5km broadcasting radius of the Trayning and Kununoppin Townsite Facilities.

The proceeds of the service charge are intended to be applied to the costs of maintenance and operation of the facility.

As such, no transfer to or from reserve accounts will occur.

| <b>11. FEES &amp; CHARGES REVENUE</b> | <b>2012/13<br/>Budget<br/>\$</b> | <b>2011/12<br/>Actual<br/>\$</b> |
|---------------------------------------|----------------------------------|----------------------------------|
| Governance                            | 4,000                            | 4,017                            |
| General Purpose Funding               | 1,200                            | 1,200                            |
| Law, Order, Public Safety             | 900                              | 624                              |
| Health                                | 9,140                            | 8,489                            |
| Education and Welfare                 | 0                                | 0                                |
| Housing                               | 56,160                           | 52,074                           |
| Community Amenities                   | 45,900                           | 43,391                           |
| Recreation & Culture                  | 12,038                           | 6,470                            |
| Transport                             | 0                                | 0                                |
| Economic Services                     | 9,725                            | 9,115                            |
| Other Property & Services             | 55,523                           | 67,303                           |
|                                       | <u>194,586</u>                   | <u>192,683</u>                   |

**12. RATE PAYMENT DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS  
- 2012/13 FINANCIAL YEAR**

A discount of 5% of the current rates levied will be offered to ratepayers whose payment of the full amount owing, including arrears and service charges is received on or before 10 September 2012 or 35 days after the date of service appearing on the rate notice whichever is the later.

The discount will not apply to interim rates issued after the billing date. The total value of the discount is estimated to be \$38,951.

Sporting, education, charity, hospital and volunteer organisations will not be charged for the use of the Shire of Trayning's Halls, Community Centres and Pavilions.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**13. INTEREST CHARGES AND INSTALMENTS - 2012/13 FINANCIAL YEAR**

|                                      | Interest<br>Rate (%) | Admin.<br>Charge<br>\$ | 2012/2013<br>Budget<br>\$ | 2011/2012<br>Actual<br>Revenue |
|--------------------------------------|----------------------|------------------------|---------------------------|--------------------------------|
| Interest on Unpaid Rates             | 11                   |                        | 1,150                     | 1,307                          |
| Interest on Instalments Plan         | 5.5                  |                        | 1,000                     | 1,216                          |
| Interest on Pensioner Deferred Rates | 11                   |                        | 150                       | -                              |
| Charges on Instalment Plan           |                      | 30                     | 1,200                     | 1,200                          |
|                                      |                      |                        | 3,500                     | 3,723                          |

Two separate option plans will be available to ratepayers for payment of their rates.

Option 1 - Full Payment

Full amount of rates and charges including arrears to be paid on or before 10 September 2012 or 35 days after the date of service appearing on the rate notice whichever is the later. See Note 12 for discount provisions under this option.

Option 2 - 4 Instalments

First Instalment to be received on or before 10 September 2011 or 35 days after the date of service appearing on the rate notice, whichever is later and including all arrears and quarter of the current rates and service charges. Second instalment date is 12 November 2012, third instalment date is 14 January 2013 and fourth instalment date is 11 March 2013.

The cost of the instalment (Option 2) plan will comprise of simple interest of 5.5% p.a. calculated from the date the first instalment is due, together with an administration fee of \$30.00 per assessment.

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$2,700 and is detailed above.

| <b>14. ELECTED MEMBERS REMUNERATION</b>  | <b>2012/13<br/>Budget<br/>\$</b> | <b>2011/12<br/>Actual<br/>\$</b> |
|--|----------------------------------|----------------------------------|
| The following fees, expenses and allowances were paid to council members and/or the president. |                                  |                                  |
| Meeting Fees   | 20,000                           | 17,570                           |
| President's Allowance  | 3,000                            | 3,000                            |
| Deputy President's Allowance   | 750                              | 750                              |
| Travelling Expenses  | 3,000                            | 3,116                            |
| Telecommunications Allowance   | 8,750                            | 8,540                            |
|  | 35,500                           | 32,976                           |

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**15. 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. Estimated cash at the end of the reporting period is as follows:

|                     | <b>2012/13<br/>Budget<br/>\$</b> | <b>2011/12<br/>Actual<br/>\$</b> | <b>2011/12<br/>Budget<br/>\$</b> |
|---------------------|----------------------------------|----------------------------------|----------------------------------|
| Cash - Unrestricted | 54,885                           | 590,614                          | 120,580                          |
| Cash - Restricted   | 113,411                          | 196,881                          | 405,500                          |
|                     | <u>168,296</u>                   | <u>787,495</u>                   | <u>526,080</u>                   |

The following restrictions have been imposed by regulation or other externally imposed requirements:

|                                   |                |                |                |
|-----------------------------------|----------------|----------------|----------------|
| Leave Reserve                     | 27,249         | 24,749         | 23,129         |
| Plant Reserve                     | 20,371         | 18,721         | 37,593         |
| Housing Reserve                   | 2,169          | 29,999         | 50,169         |
| Facilities Reserve                | 6,985          | 6,285          | 5,822          |
| Medical Reserve                   | 161            | 46,361         | 44,046         |
| Rubbish Tip Reserve               | 13,919         | 12,719         | 11,953         |
| Swimming Pool Reserve             | 8,223          | 14,123         | 41,418         |
| Unspent Grants Reserve            | 0              | 12,590         | 0              |
| Community Resource Centre Reserve | 34,334         | 31,334         | 191,370        |
| Unspent Loans                     |                | 0              | 0              |
|                                   | <u>113,411</u> | <u>196,881</u> | <u>405,500</u> |

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

|  |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| Net Result   | 3,140,398          | 1,451,970          | 1,128,182          |
| Depreciation                                       | 702,734            | 705,413            | 584,967            |
| (Profit)/Loss on Sale of Asset                     | (15,492)           | 89,907             | 0                  |
| (Increase)/Decrease in Receivables                 | 66,558             | (25,094)           | 160,455            |
| (Increase)/Decrease in Inventories                 | 5,971              | (16,626)           | 6,250              |
| Increase/(Decrease) in Payables                    | (84,356)           | 6,890              | 109,827            |
| Increase/(Decrease) in Employee Provisions         | (41,355)           | 41,022             | 8,500              |
| Grants/Contributions for the Development of Assets | <u>(3,965,754)</u> | <u>(1,475,320)</u> | <u>(1,829,171)</u> |
| <b>Net Cash from Operating Activities</b>          | <u>(191,296)</u>   | <u>778,162</u>     | <u>169,010</u>     |

**(c) Undrawn Borrowing Facilities  
Credit Standby Arrangements**

|                                      |                |                |                |
|--------------------------------------|----------------|----------------|----------------|
| Bank Overdraft limit                 | 200,000        | 200,000        | 200,000        |
| Bank Overdraft at Balance Date       | 0              | 0              | 0              |
| Credit Card limit                    | 5,000          | 5,000          | 5,000          |
| Credit Card Balance at Balance Date  | 0              | 0              | 0              |
| <b>Total Amount of Credit Unused</b> | <u>205,000</u> | <u>205,000</u> | <u>205,000</u> |

**Loan Facilities**

|  |                |                |                |
|--|----------------|----------------|----------------|
| Loan Facilities in use at Balance Date | <u>404,678</u> | <u>493,815</u> | <u>494,166</u> |
| Unused Loan Facilities at Balance Date | <u>0</u>       | <u>0</u>       | <u>0</u>       |

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDING 30 JUNE 2013**

**16. TRUST FUNDS**

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

| Detail                              | Balance<br>1-Jul-12<br>\$ | Amounts<br>Received<br>\$ | Amounts<br>Paid<br>(\$) | Balance<br>30-Jun-13<br>\$ |
|-------------------------------------|---------------------------|---------------------------|-------------------------|----------------------------|
| Football Club Funds                 | 3,348                     |                           |                         | 3,348                      |
| Skatepark Funds                     | 2,078                     |                           |                         | 2,078                      |
| Councillor Nominations              | 0                         | 320                       | (320)                   | 0                          |
| Police Licensing                    | 0                         | 262,182                   | (260,421)               | 1,761                      |
| Toy Library                         | 771                       |                           |                         | 771                        |
| Red FM Radio/Gym                    | 317                       |                           |                         | 317                        |
| Kununoppin Fire Brigade             | 500                       |                           |                         | 500                        |
| Staff Housing Bonds                 | 3,517                     | 1,785                     | (502)                   | 4,800                      |
| Badminton Funds                     | 387                       |                           |                         | 387                        |
| Unidentified Deposits               | 929                       |                           |                         | 929                        |
| South Ninghan Catchment Group Funds | 2,661                     |                           | (246)                   | 2,415                      |
| Repertory Funds                     | 2,207                     |                           | (500)                   | 1,707                      |
| NEWROC                              | 181,947                   | 1,421,402                 | (1,603,349)             | 0                          |
| Aqua Bubble Donations               | 971                       |                           | 0                       | 971                        |
| Ninghan Farm Focus Group            | 0                         | 11,545                    | (2,790)                 | 8,755                      |
| Commemorative Plaques               | 0                         | 2,200                     | 0                       | 2,200                      |
|                                     | <u>199,633</u>            |                           |                         | <u>30,939</u>              |

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated that any major land transactions will occur in 2011/12

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2012/13.

**SHIRE OF TRAYNING  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDING 30 JUNE 2013**

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**SHIRE OF TRAYNING**  
**SCHEDULE 02 - GENERAL FUND SUMMARY**  
**FOR THE PERIOD ENDING 30 JUNE 2013**

| <b>MUNICIPAL FUND</b>                       |    | <b>Budget 2012/2013</b> |                    | <b>Actual</b>    |                    | <b>Budget 2011/2012</b> |                    |
|---|----|-------------------------|--------------------|------------------|--------------------|-------------------------|--------------------|
|   |    | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>   | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|   |    | <b>\$</b>               | <b>\$</b>          | <b>\$</b>        | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |
| <b><u>OPERATING</u></b>                     |    |                         |                    |                  |                    |                         |                    |
| General Purpose Funding                     | 03 | 1,239,374               | 68,724             | 1,979,746        | 68,430             | 2,109,201               | 61,018             |
| Governance                                  | 04 | 28,100                  | 213,935            | 38,079           | 237,035            | 30,010                  | 199,936            |
| Law, Order, Public Safety                   | 05 | 10,000                  | 67,738             | 21,776           | 55,352             | 29,895                  | 77,227             |
| Health                                      | 07 | 48,649                  | 203,777            | 36,918           | 174,075            | 36,450                  | 222,862            |
| Education & Welfare                         | 08 | 0                       | 15,915             | 1,227            | 15,781             | 10,000                  | 14,827             |
| Housing                                     | 09 | 56,580                  | 77,961             | 52,493           | 111,757            | 58,466                  | 100,256            |
| Community Amenities                         | 10 | 50,470                  | 149,671            | 46,698           | 139,862            | 53,081                  | 152,778            |
| Recreation & Culture                        | 11 | 168,429                 | 448,609            | 182,663          | 438,054            | 237,558                 | 459,119            |
| Transport                                   | 12 | 3,620,572               | 986,412            | 1,440,936        | 1,015,543          | 903,897                 | 892,393            |
| Economic Services                           | 13 | 240,387                 | 350,304            | 88,442           | 328,134            | 184,598                 | 361,645            |
| Other Property & Services                   | 14 | 303,489                 | 42,606             | 162,651          | 15,633             | 77,715                  | 60,625             |
| <b>TOTAL - OPERATING</b>                    |    | <b>5,766,050</b>        | <b>2,625,653</b>   | <b>4,051,628</b> | <b>2,599,657</b>   | <b>3,730,871</b>        | <b>2,602,688</b>   |
| <b><u>CAPITAL</u></b>                       |    |                         |                    |                  |                    |                         |                    |
| General Purpose Funding                     | 03 | 0                       | 0                  | 0                | 0                  | 0                       | 0                  |
| Governance                                  | 04 | 0                       | 0                  | 0                | 0                  | 0                       | 0                  |
| Law, Order, Public Safety                   | 05 | 0                       | 0                  | 0                | 16,242             | 0                       | 25,000             |
| Health                                      | 07 | 0                       | 0                  | 0                | 0                  | 0                       | 0                  |
| Education & Welfare                         | 08 | 0                       | 6,000              | 0                | 4,239              | 0                       | 10,000             |
| Housing                                     | 09 | 0                       | 51,247             | 0                | 20,306             | 0                       | 20,306             |
| Community Amenities                         | 10 | 0                       | 0                  | 0                | 0                  | 0                       | 5,000              |
| Recreation & Culture                        | 11 | 0                       | 162,440            | 0                | 647,192            | 0                       | 796,016            |
| Transport                                   | 12 | 0                       | 3,633,936          | 0                | 1,237,637          | 0                       | 871,670            |
| Economic Services                           | 13 | 0                       | 247,079            | 0                | 48,257             | 0                       | 169,774            |
| Other Property & Services                   | 14 | 0                       | 307,681            | 0                | 36,849             | 0                       | 48,385             |
| <b>TOTAL - CAPITAL</b>                      |    | <b>0</b>                | <b>4,408,382</b>   | <b>0</b>         | <b>2,010,723</b>   | <b>0</b>                | <b>1,946,150</b>   |
| <b>TOTAL - OPERATING + CAPITAL</b>          |    | <b>5,766,050</b>        | <b>7,034,035</b>   | <b>4,051,628</b> | <b>4,610,380</b>   | <b>3,730,871</b>        | <b>4,548,838</b>   |
| Less Depreciation Written Back              |    |                         | (702,734)          |                  | (705,413)          |                         | (584,967)          |
| Less Profit/Loss Written Back               |    | (15,492)                |                    | 89,907           |                    |                         | 0                  |
| Plus Proceeds from Sale of Assets           |    | 20,000                  |                    | 20,143           |                    | 15,000                  |                    |
| Less Movement in Non Current Loan Liability |    |                         |                    |                  | 2,479              |                         | 0                  |
| Less Movement in Non Current LSL Provision  |    | 5,275                   |                    | 5,495            |                    |                         | 2                  |
| Less Restricted Grants/Contributions        |    |                         |                    |                  |                    |                         |                    |
| Plus Transfer from Restricted Cash (Other)  |    | 99,590                  |                    | 368,822          |                    | 381,412                 |                    |
| Less Transfer to Restricted Cash (Other)    |    |                         | 16,120             |                  | 43,988             |                         | 265,197            |
| <b>TOTAL REVENUE &amp; EXPENDITURE</b>      |    | <b>5,875,423</b>        | <b>6,347,421</b>   | <b>4,535,994</b> | <b>3,951,434</b>   | <b>4,127,283</b>        | <b>4,229,070</b>   |
| Surplus/Deficit July 1st B/Fwd - Municipal  |    | 434,599                 |                    | (77,156)         |                    | 104,385                 |                    |
| Prior Year Adjustment                       |    |                         |                    |                  | 72,806             |                         |                    |
|   |    | <b>6,310,022</b>        | <b>6,347,421</b>   | <b>4,458,838</b> | <b>4,024,240</b>   | <b>4,231,668</b>        | <b>4,229,070</b>   |
| Surplus/Deficit C/Fwd - Municipal           |    |                         | (37,399)           |                  | 434,599            |                         | 2,599              |
|   |    | <b>6,310,022</b>        | <b>6,310,022</b>   | <b>4,458,838</b> | <b>4,458,838</b>   | <b>4,231,668</b>        | <b>4,231,668</b>   |



**SHIRE OF TRAYNING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDING 30 JUNE 2013**

| <u>Operating</u>                                | 2012/13<br>Budget  | June<br>2012<br>Actual<br>\$ | 2011/12<br>Budget<br>\$ |
|---|--------------------|------------------------------|-------------------------|
| <b>Revenues</b>                                 |                    |                              |                         |
| Governance                                      | 28,100             | 38,079                       | 30,010                  |
| General Purpose Funding                         | 492,424            | 1,370,089                    | 1,508,292               |
| Law, Order, Public Safety                       | 10,000             | 21,776                       | 29,895                  |
| Health  | 48,649             | 36,918                       | 36,450                  |
| Education and Welfare                           | 0                  | 1,227                        | 10,000                  |
| Housing   | 56,580             | 52,493                       | 58,466                  |
| Community Amenities                             | 50,470             | 46,698                       | 53,081                  |
| Recreation and Culture                          | 168,429            | 182,663                      | 237,558                 |
| Transport                                       | 3,620,572          | 1,440,936                    | 903,897                 |
| Economic Services                               | 240,387            | 88,442                       | 184,598                 |
| Other Property and Services                     | 303,489            | 162,650                      | 77,715                  |
|   | <u>5,019,100</u>   | <u>3,441,971</u>             | <u>3,129,962</u>        |
| <b>Expenses</b>                                 |                    |                              |                         |
| Governance                                      | (213,935)          | (237,035)                    | (199,936)               |
| General Purpose Funding                         | (68,724)           | (68,430)                     | (61,018)                |
| Law, Order, Public Safety                       | (67,738)           | (55,352)                     | (77,227)                |
| Health  | (203,777)          | (174,075)                    | (222,863)               |
| Education and Welfare                           | (15,915)           | (15,781)                     | (14,827)                |
| Housing   | (77,961)           | (111,757)                    | (100,256)               |
| Community Amenities                             | (149,671)          | (139,862)                    | (152,778)               |
| Recreation & Culture                            | (448,609)          | (438,054)                    | (459,119)               |
| Transport                                       | (986,412)          | (1,015,543)                  | (892,393)               |
| Economic Services                               | (350,304)          | (328,134)                    | (362,005)               |
| Other Property and Services                     | (42,606)           | (15,633)                     | (60,266)                |
|   | <u>(2,625,652)</u> | <u>(2,599,656)</u>           | <u>(2,602,688)</u>      |
| <b><u>Adjustments for Non-Cash</u></b>          |                    |                              |                         |
| <b><u>(Revenue) and Expenditure</u></b>         |                    |                              |                         |
| (Profit)/Loss on Asset Disposals                | (15,492)           | 89,907                       | 0                       |
| Movement in Non Current Loan Liability          | 5,275              | (2,479)                      | 0                       |
| Movement in Non Current Employee Provisions     | 0                  | 5,495                        | 0                       |
| Depreciation on Assets                          | 702,734            | 705,413                      | 584,967                 |
| <b><u>Capital Revenue and (Expenditure)</u></b> |                    |                              |                         |
| Purchase Land Held for Resale                   | 0                  | 0                            | 0                       |
| Purchase Land and Buildings                     | (717,836)          | (703,657)                    | (996,292)               |
| Purchase Plant and Equipment                    | 0                  | (154,388)                    | (135,000)               |
| Purchase Furniture and Equipment                | 0                  | 0                            | 0                       |
| Purchase Infrastructure Assets - Roads          | (3,512,909)        | (1,061,063)                  | (683,594)               |
| Purchase Infrastructure Assets - Footpaths      | 0                  | 0                            | (10,000)                |
| Purchase Infrastructure Assets - Drainage       | 0                  | 0                            | 0                       |
| Purchase Infrastructure Assets - Airstrip       | (88,500)           | 0                            | (30,000)                |
| Repayment of Debentures                         | (89,137)           | (91,615)                     | (91,264)                |
| Proceeds from Disposal of Assets                | 20,000             | 20,143                       | 15,000                  |
| Transfers to Restricted Assets (Reserves)       | (16,120)           | (43,988)                     | (265,197)               |
| Transfers from Restricted Asset (Reserves)      | 99,590             | 368,822                      | 381,412                 |
| Transfers to Restricted Assets (Other)          | 0                  | 0                            | 0                       |
| Transfers from Restricted Asset (Other)         | 0                  | 0                            | 0                       |
| ADD Net Current Assets July 1 B/Fwd             | 434,599            | (77,156)                     | 104,385                 |
| Prior Year Adjustment                           | 0                  | 72,807                       | 0                       |
| LESS Net Current Assets Year to Date            | <u>(37,399)</u>    | <u>434,599</u>               | <u>2,599</u>            |
| <b>Amount Raised from Rates</b>                 | <u>(746,948)</u>   | <u>(609,657)</u>             | <u>(600,908)</u>        |

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDING 30 JUNE 2013**

|  | 2010/11<br>B/Fwd<br>Per<br>Financial<br>Report<br>\$ | 2010/11<br>B/Fwd<br>Corrected<br>Financial<br>Report<br>\$ | June<br>2012<br>Actual<br>\$ | June<br>2013<br>Budget<br>\$ |
|--|--|--|------------------------------|------------------------------|
| <b>7. NET CURRENT ASSETS</b>                               |  |  |                              |                              |
| <b>Composition of Estimated Net Current Asset Position</b> |  |  |                              |                              |
| <b>CURRENT ASSETS</b>                                      |  |  |                              |                              |
| Cash - Unrestricted  | (61,019)   | 400  | 481,943                      | 54,885                       |
| Cash - Restricted Unspent Grants                           | 0  | 0  | 108,671                      | 0                            |
| Cash - Restricted Unspent Loans                            | 0  | 0  | 0                            | 0                            |
| Cash - Restricted Reserves                                 | 521,715  | 521,715  | 196,881                      | 113,411                      |
| Rates - Current  | 45,083   | 45,083   | 63,694                       | 60,000                       |
| Sundry Debtors   | 156,401  | 156,401  | 100,894                      | 100,000                      |
| Less Provision for Doubtful Debts                          | (9,997)  | (9,997)  | (9,997)                      | (9,997)                      |
| GST Receivable   | 0  | 0  | 63,609                       | 0                            |
| Inventories  | 49,344   | 49,344   | 65,971                       | 60,000                       |
|  | <u>701,527</u>                                       | <u>762,946</u>   | <u>1,071,666</u>             | <u>378,299</u>               |
| <b>LESS: CURRENT LIABILITIES</b>                           |  |  |                              |                              |
| Sundry Creditors   | (205,002)  | (205,002)  | (206,822)                    | (193,799)                    |
| Accrued Expenditure  | 0  | (8,112)  | (57,107)                     | 0                            |
| PAYG Payable   | 0  | 0  | (14,339)                     | 0                            |
| Accrued Salaries and Wages                                 | 0  | 0  | (27,016)                     | 0                            |
| GST Payable  | (1)  | (1)  | (15,862)                     | 0                            |
| Accrued Interest on Loans                                  | 0  | (4,893)  | (6,414)                      | 0                            |
| Accrued Income   | 2,591  | 2,591  | 0                            | 0                            |
| Current Employee Benefits Provision                        | 0  | (129,240)  | (135,737)                    | (135,737)                    |
| Current Loan Liability                                     | 0  | (153,034)  | (89,137)                     | (94,412)                     |
|  | <u>(202,412)</u>                                     | <u>(497,691)</u>   | <u>(552,434)</u>             | <u>(423,948)</u>             |
|  | 499,115  | 265,255  | 519,232                      | (45,649)                     |
| Less: Cash - Reserves - Restricted                         | (521,715)  | (521,715)  | (196,881)                    | (113,411)                    |
| Less: Cash - Unspent Grants - Restricted                   | 0  | 0  | 0                            | 0                            |
| Adjustment for Trust Transactions within Muni              | 0  | 0  | (1,638)                      | 0                            |
| Add Back: Liabilities Supported by Reserves                | 0  | 26,270   | 24,749                       | 27,249                       |
| Add Back: Current Loan Liability                           | 0  | 153,034  | 89,137                       | 94,412                       |
| <b>NET CURRENT ASSET POSITION</b>                          | <u>(22,600)</u>                                      | <u>(77,156)</u>  | <u>434,599</u>               | <u>(37,399)</u>              |

**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**Financial Statement for the Year Ending 30 June 2013**

| PROGRAMME SUMMARY                | Budget 2012/13   |               | Actual 2011/2012 |               | Budget 2011/2012 |               |
|----------------------------------|------------------|---------------|------------------|---------------|------------------|---------------|
|                                  | Revenue          | Expenditure   | Revenue          | Expenditure   | Revenue          | Expenditure   |
|                                  | \$               | \$            | \$               | \$            | \$               | \$            |
| <b>OPERATING EXPENDITURE</b>     |                  |               |                  |               |                  |               |
| Rates                            |                  | 38,956        |                  | 37,921        |                  | 33,323        |
| Other General Purpose Funding    |                  | 29,768        |                  | 30,509        |                  | 27,695        |
| <b>OPERATING REVENUE</b>         |                  |               |                  |               |                  |               |
| Rates                            | 746,950          |               | 609,657          |               | 606,884          |               |
| Other General Purpose Funding    | 492,424          |               | 1,370,089        |               | 1,502,317        |               |
| <b>TOTAL OPERATING</b>           | <b>1,239,374</b> | <b>68,724</b> | <b>1,979,746</b> | <b>68,430</b> | <b>2,109,201</b> | <b>61,018</b> |
| <b>RESERVE TRANSFERS</b>         |                  |               |                  |               |                  |               |
| Rates                            | 0                | 0             | 0                | 0             | 0                | 0             |
| Other General Purpose Funding    | 12,590           | 16,120        | 314,893          | 12,684        | 314,893          | 5,927         |
| <b>TOTAL RESERVE TRANSFERS</b>   | <b>12,590</b>    | <b>16,120</b> | <b>314,893</b>   | <b>12,684</b> | <b>314,893</b>   | <b>5,927</b>  |
| <b>TOTAL - PROGRAMME SUMMARY</b> | <b>1,251,964</b> | <b>84,844</b> | <b>2,294,639</b> | <b>81,114</b> | <b>2,424,094</b> | <b>66,945</b> |

|   | Rateable<br>Land Value | 2012/13<br>Budget<br>Income | 2011/12<br>Actual<br>Income | 2011/12<br>Budget<br>Income |
|---|------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>General Rate</b>   |                        |                             |                             |                             |
| 3031300 UV - Rural - Rate in \$1.2673                             | 54,121,600             | 685,470                     | 541,238                     | 541,238                     |
| 3031300 UV - Mining - Rate in \$1.2673                            | 56,013                 | 671                         | 566                         | 554                         |
| 3031300 GRV - Residential (Trayning/Kununoppin) Rate in \$16.8527 | 419,524                | 67,496                      | 64,924                      | 64,924                      |
| 3031300 GRV - Residential (Yelbeni) Rate in \$16.8527             | 9,370                  | 1,445                       | 1,200                       | 1,200                       |
| 3031300 GRV - Commercial - Rate in \$16.8527                      | 74,177                 | 12,438                      | 11,845                      | 11,845                      |
| <b>Minimum Rate</b>   |                        |                             |                             |                             |
| 3031300 UV Rural - \$250  |                        | 1,000                       | 1,380                       | 1,380                       |
| 3031300 UV Mining - \$250   |                        | 500                         | 230                         | 0                           |
| 3031300 GRV - Trayning/Kununoppin - \$250                         |                        | 8,250                       | 7,360                       | 7,360                       |
| 3031300 GRV - Yelbeni - \$250                                     |                        | 1,500                       | 1,150                       | 1,150                       |
| 3031300 GRV Commercial - \$250                                    |                        | 250                         | 230                         | 230                         |
| <b>Interim Rates</b>  |                        |                             |                             |                             |
| 3031300 UV Rural  |                        | 2,517                       | 0                           | 0                           |
| 3031300 UV Mining   |                        | 0                           | 0                           | 0                           |
| 3031300 GRV - Trayning/Kununoppin                                 |                        | 1,000                       | 1,039                       | 0                           |
| 3031300 GRV - Yelbeni   |                        | 0                           | 0                           | 0                           |
| 3031300 GRV Commercial  |                        | 0                           | 0                           | 0                           |
|   |                        | 782,537                     | 631,162                     | 629,881                     |
| 3031302 Discount on Rates   |                        | (42,467)                    | (23,372)                    | (24,404)                    |
| 3031303 Rates Written Off   |                        | (1,000)                     | (4,707)                     | (4,569)                     |
| 3032300 Ex Gratia Rates   |                        | 7,880                       | 6,574                       | 0                           |
| <b>TOTAL AMOUNT MADE UP FROM RATES</b>                            |                        | <b>746,950</b>              | <b>609,657</b>              | <b>600,908</b>              |

**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>RATES</b>                          | Budget 2012/13 |               | Actual 2011/2012 |               | Budget 2011/2012 |               |
|---------------------------------------|----------------|---------------|------------------|---------------|------------------|---------------|
|                                       | Revenue        | Expenditure   | Revenue          | Expenditure   | Revenue          | Expenditure   |
|                                       | \$             | \$            | \$               | \$            |                  |               |
| <b>OPERATING EXPENDITURE</b>          |                |               |                  |               |                  |               |
| 2031001 Valuation Expense             |                | 7,700         |                  | 5,886         |                  | 4,244         |
| 2031299 Admin Costs Allocated - Rates |                | 31,256        |                  | 32,035        |                  | 29,079        |
| <b>OPERATING REVENUE</b>              |                |               |                  |               |                  |               |
| 3031300 Rates Levied - GRV/UV         | 782,537        |               | 626,677          |               | 629,882          |               |
| 3032300 Exgratia Rates                | 7,880          |               | 6,574            |               | 5,975            |               |
| 3031302 Discount On Rates             | (42,467)       |               | (23,372)         |               | (24,404)         |               |
| 3031303 Rates Written Off             | (1,000)        |               | (222)            |               | (4,569)          |               |
| <b>TOTAL OPERATING</b>                | <b>746,950</b> | <b>38,956</b> | <b>609,657</b>   | <b>37,921</b> | <b>606,884</b>   | <b>33,323</b> |

| <b>OTHER GENERAL PURPOSE FUNDING</b>            | Budget 2012/13 |               | Actual 2011/2012 |               | Budget 2011/2012 |               |
|---|----------------|---------------|------------------|---------------|------------------|---------------|
|   | Revenue        | Expenditure   | Revenue          | Expenditure   | Revenue          | Expenditure   |
|   | \$             | \$            | \$               | \$            |                  |               |
| <b>OPERATING EXPENDITURE</b>                    |                |               |                  |               |                  |               |
| 2032299 Admin Costs Allocated - General Purpose |                | 29,768        |                  | 30,509        |                  | 27,695        |
| <b>OPERATING REVENUE</b>                        |                |               |                  |               |                  |               |
| 3032301 Rates Non Payment Penalty               | 1,100          |               | 1,307            |               | 500              |               |
| 3032302 Instalment Plan Interest                | 1,200          |               | 1,216            |               | 1,000            |               |
| 3032303 Instalment Plan Admin Fee               | 1,200          |               | 1,200            |               | 1,200            |               |
| 3032304 Pensioner Deferred Rates Interest       | 150            |               | 0                |               | 150              |               |
| 3032306 Grants Commission - Untied Grant        | 465,654        |               | 953,807          |               | 743,661          |               |
| 3032308 R4R Royalties For Regions Funding       | 0              |               | 395,880          |               | 743,879          |               |
| 3032320 Interest - Leave Reserve                | 2,500          |               | 1,513            |               | 788              |               |
| 3032321 Interest - Plant Reserve                | 1,650          |               | 1,058            |               | 512              |               |
| 3032322 Interest - Building Reserve             | 2,170          |               | 2,165            |               | 2,335            |               |
| 3032324 Interest - Facilities Reserve           | 700            |               | 375              |               | 170              |               |
| 3032325 Interest - Medical Reserve              | 3,800          |               | 2,534            |               | 1,283            |               |
| 3032326 Interest - Refuse Reserve               | 1,200          |               | 719              |               | 348              |               |
| 3032327 Interest - Swimming Pool Reserve        | 1,100          |               | 772              |               | 391              |               |
| 3032329 Interest - CRC Reserve                  | 3,000          |               | 0                |               | 100              |               |
| 3032328 Interest Earned - Municipal             | 7,000          |               | 7,545            |               | 6,000            |               |
| <b>TOTAL OPERATING</b>                          | <b>492,424</b> | <b>29,768</b> | <b>1,370,089</b> | <b>30,509</b> | <b>1,502,317</b> | <b>27,695</b> |
| <b>RESERVE TRANSFERS</b>                        |                |               |                  |               |                  |               |
| 5032800 Transfer From Unspent Grants Reserve    | 0              |               | 314,893          |               | 314,893          |               |
| 4032500 Interest Transfer To Reserves           |                | 16,120        |                  | 12,684        |                  | 5,927         |
| <b>TOTAL RESERVE TRANSFERS</b>                  | <b>0</b>       | <b>16,120</b> | <b>314,893</b>   | <b>12,684</b> | <b>314,893</b>   | <b>5,927</b>  |

**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for the Year Ending 30 June 2013**

**PROGRAMME SUMMARY**

|                                | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |                   |
|--------------------------------|----------------|-------------------|------------------|-------------------|------------------|-------------------|
|                                | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ |
| <b>OPERATING EXPENDITURE</b>   |                |                   |                  |                   |                  |                   |
| Members of Council             |                | 213,935           |                  | 216,657           |                  | 199,936           |
| Other Governance               |                | 0                 |                  | 20,378            |                  | 0                 |
| <b>OPERATING REVENUE</b>       |                |                   |                  |                   |                  |                   |
| Members of Council             | 0              |                   | 0                |                   | 50               |                   |
| Other Governance               | 28,100         |                   | 38,079           |                   | 29,960           |                   |
| <b>TOTAL OPERATING</b>         | <b>28,100</b>  | <b>213,935</b>    | <b>38,079</b>    | <b>237,035</b>    | <b>30,010</b>    | <b>199,936</b>    |
| <b>RESERVE TRANSFERS</b>       |                |                   |                  |                   |                  |                   |
| Members of Council             |                |                   |                  |                   |                  |                   |
| Other Governance               | 0              | 0                 | 0                | 0                 | 3,929            | 0                 |
| <b>TOTAL RESERVE TRANSFERS</b> | <b>0</b>       | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>3,929</b>     | <b>0</b>          |

**MEMBERS OF COUNCIL**

|  | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |                   |
|--|----------------|-------------------|------------------|-------------------|------------------|-------------------|
|  | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ |
| <b>OPERATING EXPENDITURE</b>             |                |                   |                  |                   |                  |                   |
| 2041001 Members Travelling               |                | 3,000             |                  | 3,116             |                  | 1,900             |
| 2041002 Members Conference Expenses      |                | 7,000             |                  | 6,798             |                  | 11,785            |
| 2041004 Presidents Allowance             |                | 3,000             |                  | 3,000             |                  | 3,000             |
| 2041005 Deputy Presidents Allowance      |                | 750               |                  | 750               |                  | 750               |
| 2041006 Members Attendance Fees          |                | 20,000            |                  | 17,570            |                  | 20,000            |
| 2041008 Communications Allowance         |                | 5,250             |                  | 6,239             |                  | 5,250             |
| 2041009 Members Training                 |                | 2,000             |                  | 611               |                  | 2,000             |
| 2041010 Council Badges And Brooches      |                | 300               |                  | 179               |                  | 300               |
| 2041011 Councillors Photograph           |                | 100               |                  | 0                 |                  | 100               |
| 2041015 Refreshments & Reception         |                | 5,500             |                  | 5,573             |                  | 5,000             |
| 2041016 Annual Staff Party               |                | 1,500             |                  | 1,312             |                  | 1,500             |
| 2041017 Public Relations Expense         |                | 500               |                  | 285               |                  | 1,300             |
| 2041018 Annual Staff Bonus               |                | 1,000             |                  | 800               |                  | 1,000             |
| 2041019 Election Expenses                |                | 50                |                  | 605               |                  | 50                |
| 2041021 Members Insurance                |                | 5,750             |                  | 5,750             |                  | 3,500             |
| 2041022 Subscriptions and Publications   |                | 500               |                  | 0                 |                  | 500               |
| 2041023 Acts, Texts & Diaries            |                | 0                 |                  | 0                 |                  | 100               |
| 2041024 Stationery                       |                | 200               |                  | 298               |                  | 0                 |
| 2041025 Advertising - Members Of Council |                | 100               |                  | 0                 |                  | 100               |
| 2041027 Elected Members - It Allowance   |                | 3,500             |                  | 2,301             |                  | 3,500             |
| 2041030 Members Expenses - Other         |                | 100               |                  | 0                 |                  | 100               |
| 2041290 Depreciation - Members           |                | 530               |                  | 469               |                  | 1,107             |
| 2041299 Admin Costs Allocated            |                | 153,305           |                  | 161,000           |                  | 137,095           |
| <b>TOTAL OPERATING</b>                   | <b>0</b>       | <b>213,935</b>    | <b>0</b>         | <b>216,657</b>    | <b>0</b>         | <b>199,936</b>    |

**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>OTHER GOVERNANCE</b>                      | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|  | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|  | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b><u>OPERATING EXPENDITURE</u></b>          |                       |                    |                         |                    |                         |                    |
| 2042001 Salaries - Other Governance          |                       | 310,309            |                         | 369,121.29         |                         | 306,461            |
| 2042002 Superannuation - Governance          |                       | 34,134             |                         | 42,178.78          |                         | 32,800             |
| 2042003 Accrued Wages/Leave                  |                       | 0                  |                         | (21,612.67)        |                         | 0                  |
| 2042004 Long Service Leave                   |                       | 0                  |                         | 0.00               |                         | 22,333             |
| 2042010 Study Costs - Other Governance       |                       | 0                  |                         | 0.00               |                         | 2,000              |
| 2042011 Staff Training - Other Governance    |                       | 6,000              |                         | 5,009.91           |                         | 5,000              |
| 2042012 Staff Conferences - Other Governance |                       | 5,000              |                         | 1,100.00           |                         | 5,000              |
| 2042013 Police Licensing-Admin And Training  |                       | 2,500              |                         | 2,175.39           |                         | 2,500              |
| 2042014 Uniform Allowance                    |                       | 3,000              |                         | 1,437.51           |                         | 3,000              |
| 2042015 Fringe Benefits Tax                  |                       | 20,000             |                         | 18,988.73          |                         | 9,600              |
| 2042016 Removal Expenses                     |                       | 1,000              |                         | 0.00               |                         | 1,000              |
| 2042020 Staff Housing Maintenance            |                       | 12,709             |                         | 28,129.10          |                         | 16,102             |
| 2042025 M/Vehicle Operating Costs - Admin    |                       | 42,354             |                         | 42,800.29          |                         | 40,372             |
| 2042029 Admin - Workcare                     |                       | 9,682              |                         | 14,690.00          |                         | 0                  |
| 2042030 Printing And Stationery              |                       | 7,000              |                         | 5,559.92           |                         | 8,000              |
| 2042031 Office Equipment Maintenance         |                       | 500                |                         | 30.91              |                         | 2,500              |
| 2042032 Computer Equipment Maintenance       |                       | 25,000             |                         | 24,434             |                         | 25,000             |
| 2042033 Telephone And Facsimile Expense      |                       | 12,000             |                         | 10,996             |                         | 11,000             |
| 2042034 Advertising - Other Governance       |                       | 2,000              |                         | 1,917              |                         | 2,000              |
| 2042035 Insurance                            |                       | 11,626             |                         | 9,711              |                         | 26,000             |
| 2042036 Postage, Freight & Other             |                       | 3,000              |                         | 2,708              |                         | 3,000              |
| 2042037 Subscriptions and Publications       |                       | 16,212             |                         | 11,935             |                         | 9,298              |
| 2042038 Office Furniture and Equipment       |                       | 4,000              |                         | 4,803              |                         | 7,000              |
| 2042039 Photocopier Lease Expense            |                       | 7,500              |                         | 7,774              |                         | 5,000              |
| 2042040 Newroc - Governance                  |                       | 12,000             |                         | 7,555              |                         | 12,000             |
| 2042045 Admin Building Maintenance           |                       | 27,285             |                         | 33,835             |                         | 23,891             |
| 2042050 Office Expenses - Other              |                       | 1,000              |                         | 220                |                         | 1,000              |
| 2042055 Consultancy Costs                    |                       | 30,000             |                         | 20,755             |                         | 50,000             |
| Integrated Planning Consultancy Costs        |                       | 68,786             |                         | 0                  |                         | 0                  |
| 2042058 Audit Fees/Expenses                  |                       | 18,000             |                         | 17,730             |                         | 16,000             |
| 2042059 Valuation Expenses                   |                       | 0                  |                         | 0                  |                         | 50                 |
| 2042060 Title Searches                       |                       | 100                |                         | 72                 |                         | 100                |
| 2042061 Legal Expenses                       |                       | 2,500              |                         | 1,046              |                         | 100                |
| 2042062 Debt Recovery Expenses               |                       | 2,000              |                         | 2,720              |                         | 1,500              |
| 2042063 Reimbursements - Other               |                       | 200                |                         | 200                |                         | 100                |
| 2042070 Bank Fees And Charges                |                       | 3,000              |                         | 2,807              |                         | 3,000              |
| 2042071 Interest On Overdraft                |                       | 200                |                         | 65                 |                         | 500                |
| 2042080 Bad Debts Written Off                |                       | 0                  |                         | 0                  |                         | 500                |
| 2042090 Rounding                             |                       | 1                  |                         | 0                  |                         | 1                  |
| 2042290 Depreciation - Other Governance      |                       | 43,600             |                         | 42,973             |                         | 38,675             |
| 2042291 Loss on Sale of Assets               |                       | 0                  |                         | 69,237             |                         | 0                  |
| 2042299 Less Admin Costs Recovered           |                       | (744,199)          |                         | (762,726)          |                         | (692,383)          |
| <b><u>OPERATING REVENUE</u></b>              |                       |                    |                         |                    |                         |                    |
| 3042300 A.T.O. Fbt Refund                    | 100                   |                    | 0                       |                    | 100                     |                    |
| 3042305 Advertising Rebate                   | 1,000                 |                    | 925                     |                    | 1,000                   |                    |
| 3042310 Housing Rent - Admin Staff           | 4,000                 |                    | 4,017                   |                    | 3,380                   |                    |
| 3042311 M/Vehicle Contribution - Admin Staff | 0                     |                    | 3,179                   |                    | 2,470                   |                    |
| 3042315 Insurance Rebates                    | 3,000                 |                    | 5,346                   |                    | 3,000                   |                    |
| 3042320 Commission - Police Licensing        | 10,000                |                    | 10,503                  |                    | 10,500                  |                    |
| 3042330 Profit On Disposal Of Assets         | 0                     |                    | 0                       |                    | 0                       |                    |
| 3042350 Reimbursements - Other Governance    | 8,000                 |                    | 13,794                  |                    | 8,000                   |                    |
| 3042351 Sundry Income - Other Governance     | 0                     |                    | 9                       |                    | 10                      |                    |
| 3042062 Rates Debt Recovery                  | 2,000                 |                    | 306                     |                    | 1,500                   |                    |
| <b>TOTAL OPERATING</b>                       | <b>28,100</b>         | <b>0</b>           | <b>38,079</b>           | <b>20,378</b>      | <b>29,960</b>           | <b>0</b>           |
| <b><u>RESERVE TRANSFERS</u></b>              |                       |                    |                         |                    |                         |                    |
| 5042800 Transfer From Leave Reserve          | 0                     |                    | 0                       |                    | 3,929                   |                    |
| <b>TOTAL RESERVE TRANSFERS</b>               | <b>0</b>              | <b>0</b>           | <b>0</b>                | <b>0</b>           | <b>3,929</b>            | <b>0</b>           |

**SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>PROGRAMME SUMMARY</b>            | <b>Budget 2012/13</b> |                          | <b>Actual 2011/2012</b> |                          | <b>Budget 2011/2012</b> |                          |
|-------------------------------------|-----------------------|--------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
|                                     | <b>Revenue</b><br>\$  | <b>Expenditure</b><br>\$ | <b>Revenue</b><br>\$    | <b>Expenditure</b><br>\$ | <b>Revenue</b><br>\$    | <b>Expenditure</b><br>\$ |
| <b><u>OPERATING EXPENDITURE</u></b> |                       |                          |                         |                          |                         |                          |
| Fire Prevention                     |                       | 21,943                   |                         | 18,547                   |                         | 31,032                   |
| Animal Control                      |                       | 19,297                   |                         | 18,520                   |                         | 18,528                   |
| Emergency Services                  |                       | 7,442                    |                         | 7,627                    |                         | 6,925                    |
| Other Law, Order & Public Safety    |                       | 19,055                   |                         | 10,658                   |                         | 20,742                   |
| <b><u>OPERATING REVENUE</u></b>     |                       |                          |                         |                          |                         |                          |
| Fire Prevention                     | 5,000                 |                          | 17,042                  |                          | 20,000                  |                          |
| Animal Control                      | 800                   |                          | 624                     |                          | 600                     |                          |
| Emergency Services                  | 4,100                 |                          | 4,110                   |                          | 8,050                   |                          |
| Other Law, Order & Public Safety    | 100                   |                          | 0                       |                          | 1,245                   |                          |
| <b>TOTAL OPERATING</b>              | <b>10,000</b>         | <b>67,738</b>            | <b>21,776</b>           | <b>55,352</b>            | <b>29,895</b>           | <b>77,227</b>            |
| <b><u>CAPITAL EXPENDITURE</u></b>   |                       |                          |                         |                          |                         |                          |
| Fire Prevention                     |                       | 0                        |                         | 16,242                   |                         | 25,000                   |
| <b>TOTAL CAPITAL</b>                | <b>0</b>              | <b>0</b>                 | <b>0</b>                | <b>16,242</b>            | <b>0</b>                | <b>25,000</b>            |

| <b>FIRE PREVENTION</b>                           | <b>Budget 2012/13</b> |                          | <b>Actual 2011/2012</b> |                          | <b>Budget 2011/2012</b> |                          |
|--|-----------------------|--------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
|  | <b>Revenue</b><br>\$  | <b>Expenditure</b><br>\$ | <b>Revenue</b><br>\$    | <b>Expenditure</b><br>\$ | <b>Revenue</b><br>\$    | <b>Expenditure</b><br>\$ |
| <b><u>OPERATING EXPENDITURE</u></b>              |                       |                          |                         |                          |                         |                          |
| 2051001 Fesa Events For Recovery                 |                       | 3,461                    |                         | 1,271                    |                         | 3,170                    |
| 2051005 Fire Protection - Burning/Control        |                       | 1,261                    |                         | 117                      |                         | 1,802                    |
| 2051010 Fire Insurance                           |                       | 137                      |                         | 116                      |                         | 100                      |
| 2051011 Fire Hydrant Repairs.                    |                       | 200                      |                         | 0                        |                         | 200                      |
| 2051012 Standpipe Expenses                       |                       | 1,500                    |                         | 1,339                    |                         | 1,300                    |
| 2051290 Depreciation - Fire Prevention           |                       | 500                      |                         | 449                      |                         | 10,613                   |
| 2051299 Admin Costs Allocated                    |                       | 14,884                   |                         | 15,255                   |                         | 13,847                   |
| <b><u>OPERATING REVENUE</u></b>                  |                       |                          |                         |                          |                         |                          |
| 3051301 Contributions/Reimbursements - Fesa      | 5,000                 |                          | 4,719                   |                          | 5,000                   |                          |
| 3051302 Water Tank Grant                         | 0                     |                          | 12,324                  |                          | 15,000                  |                          |
| <b>TOTAL OPERATING</b>                           | <b>5,000</b>          | <b>21,943</b>            | <b>17,042</b>           | <b>18,547</b>            | <b>20,000</b>           | <b>31,032</b>            |
| <b><u>CAPITAL EXPENDITURE</u></b>                |                       |                          |                         |                          |                         |                          |
| 4051001 Fire Fighting Water Tanks - Grant Funded |                       | 0                        |                         | 16,242                   |                         | 25,000                   |
| <b>TOTAL CAPITAL</b>                             | <b>0</b>              | <b>0</b>                 | <b>0</b>                | <b>16,242</b>            | <b>0</b>                | <b>25,000</b>            |

**SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>ANIMAL CONTROL</b>         | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|-------------------------------|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|                               | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|                               | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b>OPERATING EXPENDITURE</b>  |                       |                    |                         |                    |                         |                    |
| 2052001 Animal Control        |                       | 5,902              |                         | 4,791              |                         | 6,065              |
| 2052299 Admin Costs Allocated |                       | 13,396             |                         | 13,729             |                         | 12,463             |
| <b>OPERATING REVENUE</b>      |                       |                    |                         |                    |                         |                    |
| 3052301 Impounding Fees       | 100                   |                    | 61                      |                    | 0                       |                    |
| 3052302 Dog Registration Fees | 600                   |                    | 563                     |                    | 500                     |                    |
| 3052303 Fines And Penalties   | 100                   |                    | 0                       |                    | 100                     |                    |
| <b>TOTAL OPERATING</b>        | <b>800</b>            | <b>19,298</b>      | <b>624</b>              | <b>18,520</b>      | <b>600</b>              | <b>18,528</b>      |

| <b>EMERGENCY SERVICES</b>              | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|  | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|  | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b>OPERATING EXPENDITURE</b>           |                       |                    |                         |                    |                         |                    |
| 2053299 Admin Costs Allocated          |                       | 7,442              |                         | 7,627              |                         | 6,925              |
| <b>OPERATING REVENUE</b>               |                       |                    |                         |                    |                         |                    |
| 3053300 Fesa Contribution To Operating | 4,000                 |                    | 4,000                   |                    | 8,000                   |                    |
| 3053301 Esl Non-Payment Penalty        | 100                   |                    | 110                     |                    | 50                      |                    |
| <b>TOTAL OPERATING</b>                 | <b>4,100</b>          | <b>7,442</b>       | <b>4,110</b>            | <b>7,627</b>       | <b>8,050</b>            | <b>6,925</b>       |

| <b>OTHER LAW, ORDER, PUBLIC SAFETY</b>                               | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|  | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|  | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b>OPERATING EXPENDITURE</b>   |                       |                    |                         |                    |                         |                    |
| 2054001 Impounded Vehicles Expenses                                  |                       | 112                |                         | 0                  |                         | 23                 |
| 2054002 Sam Trailer Expenses   |                       | 200                |                         | 1,989              |                         | 0                  |
| 2054010 Crime Prevention Expenditure                                 |                       | 12,590             |                         | 2,387              |                         | 15,000             |
| 2054290 Depreciation   |                       | 200                |                         | 180                |                         | 180                |
| 2054299 Admin Costs Allocated  |                       | 5,954              |                         | 6,102              |                         | 5,539              |
| <b>OPERATING REVENUE</b>   |                       |                    |                         |                    |                         |                    |
| 3054301 Charges - Impounded Vehicles                                 | 0                     |                    | 0                       |                    | 20                      |                    |
| 3054320 Community And Crime Prevention<br>Charges - SAM Trailer hire | 0                     |                    | 0                       |                    | 1,200                   |                    |
|  | 100                   |                    | 0                       |                    | 0                       |                    |
| 3054325 Reimbursements   | 0                     |                    | 0                       |                    | 25                      |                    |
| <b>TOTAL OPERATING</b>   | <b>100</b>            | <b>19,056</b>      | <b>0</b>                | <b>10,658</b>      | <b>1,245</b>            | <b>20,742</b>      |



**SCHEDULE 07 - HEALTH**  
**Financial Statement for the Year Ending 30 June 2013**

| PROGRAMME SUMMARY                                    | Budget 2012/13 |                | Actual 2011/2012 |                | Budget 2011/2012 |                |
|--|----------------|----------------|------------------|----------------|------------------|----------------|
|  | Revenue        | Expenditure    | Revenue          | Expenditure    | Revenue          | Expenditure    |
|  | \$             | \$             | \$               | \$             | \$               | \$             |
| <b>OPERATING EXPENDITURE</b>                         |                |                |                  |                |                  |                |
| Preventative Services - Inspections & Administration |                | 35,615         |                  | 32,189         |                  | 36,371         |
| Preventative Services - Pest Control                 |                | 3,577          |                  | 3,645          |                  | 8,909          |
| Preventative Services - Other                        |                | 500            |                  | 379            |                  | 500            |
| Other Health   |                | 164,085        |                  | 137,863        |                  | 177,082        |
| <b>OPERATING REVENUE</b>                             |                |                |                  |                |                  |                |
| Preventative Services - Inspections & Administration | 300            |                | 0                |                | 254              |                |
| Preventative Services - Pest Control                 | 0              |                | 0                |                | 0                |                |
| Preventative Services - Other                        | 0              |                | 0                |                | 0                |                |
| Other Health   | 48,349         |                | 36,918           |                | 36,196           |                |
| <b>TOTAL OPERATING</b>                               | <b>48,649</b>  | <b>203,777</b> | <b>36,918</b>    | <b>174,075</b> | <b>36,450</b>    | <b>222,862</b> |
| <b>RESERVE TRANSFERS</b>                             |                |                |                  |                |                  |                |
| 5074700 Transfer From Medical Reserve                | 50,000         |                | 0                |                | 0                |                |
| <b>TOTAL RESERVE TRANSFERS</b>                       | <b>50,000</b>  | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       |

| PREVENTATIVE SERVICES<br>- INSPECTION/ADMIN | Budget 2012/13 |               | Actual 2011/2012 |               | Budget 2011/2012 |               |
|---|----------------|---------------|------------------|---------------|------------------|---------------|
|   | Revenue        | Expenditure   | Revenue          | Expenditure   | Revenue          | Expenditure   |
|   | \$             | \$            | \$               | \$            |                  |               |
| <b>OPERATING EXPENDITURE</b>                |                |               |                  |               |                  |               |
| 2071001 Newhealth Expenses.                 |                | 30,000        |                  | 26,475        |                  | 31,077        |
| 2071290 Depreciation                        |                | 1,150         |                  | 1,138         |                  | 1,138         |
| 2071299 Admin Costs Allocated               |                | 4,465         |                  | 4,576         |                  | 4,156         |
| <b>OPERATING REVENUE</b>                    |                |               |                  |               |                  |               |
| 3071301 Regulatory Licenses                 | 100            |               | 0                |               | 54               |               |
| 3071302 Septic Tank Inspection Fees.        | 200            |               | 0                |               | 200              |               |
| <b>TOTAL OPERATING</b>                      | <b>300</b>     | <b>35,615</b> | <b>0</b>         | <b>32,189</b> | <b>254</b>       | <b>36,371</b> |

| PREVENTIVE SERVICES - PEST CONTROL | Budget 2012/13 |              | Actual 2011/2012 |              | Budget 2011/2012 |              |
|------------------------------------|----------------|--------------|------------------|--------------|------------------|--------------|
|                                    | Revenue        | Expenditure  | Revenue          | Expenditure  | Revenue          | Expenditure  |
|                                    | \$             | \$           | \$               | \$           |                  |              |
| <b>OPERATING EXPENDITURE</b>       |                |              |                  |              |                  |              |
| 2072001 Mosquito Control           |                | 600          |                  | 465          |                  | 600          |
| 2072299 Admin Costs Allocated      |                | 2,977        |                  | 3,180        |                  | 8,309        |
| <b>TOTAL OPERATING</b>             | <b>0</b>       | <b>3,577</b> | <b>0</b>         | <b>3,645</b> | <b>0</b>         | <b>8,909</b> |

**SCHEDULE 07 - HEALTH**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>PREVENTIVE SERVICES - OTHER</b> | Budget 2012/13 |             | Actual 2011/2012 |             | Budget 2011/2012 |             |
|------------------------------------|----------------|-------------|------------------|-------------|------------------|-------------|
|                                    | Revenue        | Expenditure | Revenue          | Expenditure | Revenue          | Expenditure |
|                                    | \$             | \$          | \$               | \$          |                  |             |
| <b>OPERATING EXPENDITURE</b>       |                |             |                  |             |                  |             |
| 2073010 Analytical Expenses        |                | 500         |                  | 379         |                  | 500         |
| <b>TOTAL OPERATING</b>             | <b>0</b>       | <b>500</b>  | <b>0</b>         | <b>379</b>  | <b>0</b>         | <b>500</b>  |

**Financial Statement for the Year Ended**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>OTHER HEALTH</b>                                  | Budget 2012/13 |                | Actual 2011/2012 |                | Budget 2011/2012 |                |
|--|----------------|----------------|------------------|----------------|------------------|----------------|
|  | Revenue        | Expenditure    | Revenue          | Expenditure    | Revenue          | Expenditure    |
|  | \$             | \$             | \$               | \$             |                  |                |
| <b>OPERATING EXPENDITURE</b>                         |                |                |                  |                |                  |                |
| 2074001 Doctors Vehicle Expenses                     |                | 16,205         |                  | 18,718         |                  | 19,229         |
| 2074002 Doctors House Bldg Mtce                      |                | 23,304         |                  | 9,691          |                  | 27,663         |
| 2074010 Bonded Medical Scholarship                   |                | 4,000          |                  | 3,679          |                  | 7,358          |
| 2074020 Hospital Building Mtce                       |                | 456            |                  | 0              |                  | 481            |
| 2074050 Medical Practice Expenses - Other            |                | 0              |                  | 27             |                  | 0              |
| 2074031 Donation - Royal Flying Doctor               |                | 100            |                  | 100            |                  | 100            |
| 2074040 Doctor Recruitment/Medical Practice Expenses |                | 111,000        |                  | 96,672         |                  | 111,000        |
| 2074290 Depreciation - Other Health                  |                | 90             |                  | 82             |                  | 2,942          |
| 2074299 Admin Costs Allocated - Other Health         |                | 8,930          |                  | 8,894          |                  | 8,309          |
| <b>OPERATING REVENUE</b>                             |                |                |                  |                |                  |                |
| 3074002 Doctor's Expense Contributions               | 39,509         |                | 28,429           |                | 28,136           |                |
| 3074003 Rent - Doctor's House                        | 8,840          |                | 8,489            |                | 8,060            |                |
| <b>TOTAL OPERATING</b>                               | <b>48,349</b>  | <b>164,085</b> | <b>36,918</b>    | <b>137,863</b> | <b>36,196</b>    | <b>177,082</b> |
| <b>RESERVE TRANSFERS</b>                             |                |                |                  |                |                  |                |
| 5074700 Transfer From Medical Reserve                | 50,000         |                | 0                |                | 0                |                |
| <b>TOTAL RESERVE TRANSFERS</b>                       | <b>50,000</b>  | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       |

**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>PROGRAMME SUMMARY</b>            | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|-------------------------------------|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|                                     | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|                                     | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |
| <b><u>OPERATING EXPENDITURE</u></b> |                       |                    |                         |                    |                         |                    |
| Care of Families & Children         |                       | 10,764             |                         | 10,476             |                         | 9,940              |
| Aged Care                           |                       | 80                 |                         | 301                |                         | 100                |
| Other Education                     |                       | 5,071              |                         | 5,004              |                         | 4,787              |
| <b><u>OPERATING REVENUE</u></b>     |                       |                    |                         |                    |                         |                    |
| Care of Families & Children         | 0                     |                    | 1,000                   |                    | 0                       |                    |
| Aged Care                           | 0                     |                    | 227                     |                    | 10,000                  |                    |
| Other Education                     | 0                     |                    | 0                       |                    | 0                       |                    |
| <b>TOTAL OPERATING</b>              | <b>0</b>              | <b>15,915</b>      | <b>1,227</b>            | <b>15,781</b>      | <b>10,000</b>           | <b>14,827</b>      |
| <b><u>CAPITAL EXPENDITURE</u></b>   |                       |                    |                         |                    |                         |                    |
| Aged Care                           |                       | 6,000              |                         | 4,239              |                         | 10,000             |
| <b>TOTAL CAPITAL</b>                | <b>0</b>              | <b>6,000</b>       | <b>0</b>                | <b>4,239</b>       | <b>0</b>                | <b>10,000</b>      |

| <b>CARE OF FAMILIES &amp; CHILDREN</b>                      | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|---|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|   | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|   | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |
| <b><u>OPERATING EXPENDITURE</u></b>                         |                       |                    |                         |                    |                         |                    |
| 2081001 Play Group Building Mtce                            |                       | 3,461              |                         | 2,020              |                         | 3,051              |
| 2081002 Donation - Senior Citizens                          |                       | 150                |                         | 0                  |                         | 150                |
| 2081003 Donation - Community Christmas Tree                 |                       | 100                |                         | 100                |                         | 100                |
| 2081004 Donation - Wheatbelt Agcare                         |                       | 900                |                         | 900                |                         | 900                |
| 2081005 Donation - Christmas Lights                         |                       | 200                |                         | 200                |                         | 200                |
| 2081008 National Youth Week Exp (Grant)                     |                       | 0                  |                         | 1,025              |                         | 0                  |
| 2081299 Admin Costs Allocated - Care Of Families & Children |                       | 5,954              |                         | 6,231              |                         | 5,539              |
| <b><u>OPERATING REVENUE</u></b>                             |                       |                    |                         |                    |                         |                    |
| 3081005 National Youth Week Grant                           | 0                     |                    | 1,000                   |                    | 0                       |                    |
| <b>TOTAL OPERATING</b>                                      | <b>0</b>              | <b>10,765</b>      | <b>1,000</b>            | <b>10,476</b>      | <b>0</b>                | <b>9,940</b>       |

**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>AGED CARE</b>                             | <b>Budget 2012/13</b> |                          | <b>Actual 2011/2012</b> |                          | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------------|-------------------------|--------------------------|-------------------------|--------------------|
|  | <b>Revenue</b><br>\$  | <b>Expenditure</b><br>\$ | <b>Revenue</b><br>\$    | <b>Expenditure</b><br>\$ | <b>Revenue</b>          | <b>Expenditure</b> |
| <b><u>OPERATING EXPENDITURE</u></b>          |                       |                          |                         |                          |                         |                    |
| 2082002 Stay On Your Feet Grant Exp          |                       | 0                        |                         | 227                      |                         | 0                  |
| 2082290 Depreciation - Aged Care             |                       | 80                       |                         | 74                       |                         | 100                |
| <b><u>OPERATING REVENUE</u></b>              |                       |                          |                         |                          |                         |                    |
| 3082002 Stay On Your Feet Grant - Income     | 0                     |                          | 227                     |                          | 0                       |                    |
| 3082003 Rcip - Men's Shed Income             |                       |                          | 0                       |                          | 10,000                  |                    |
| <b>TOTAL OPERATING</b>                       | <b>0</b>              | <b>80</b>                | <b>227</b>              | <b>301</b>               | <b>10,000</b>           | <b>100</b>         |
| <b><u>CAPITAL EXPENDITURE</u></b>            |                       |                          |                         |                          |                         |                    |
| 4082540 Men's Shed Capital Expenditure - L&B |                       | 6,000                    |                         | 4,239                    |                         | 10,000             |
| <b>TOTAL CAPITAL</b>                         | <b>0</b>              | <b>6,000</b>             | <b>0</b>                | <b>4,239</b>             | <b>0</b>                | <b>10,000</b>      |

| <b>OTHER EDUCATION</b>                          | <b>Budget 2012/13</b> |                          | <b>Actual 2011/2012</b> |                          | <b>Budget 2011/2012</b> |                    |
|---|-----------------------|--------------------------|-------------------------|--------------------------|-------------------------|--------------------|
|   | <b>Revenue</b><br>\$  | <b>Expenditure</b><br>\$ | <b>Revenue</b><br>\$    | <b>Expenditure</b><br>\$ | <b>Revenue</b>          | <b>Expenditure</b> |
| <b><u>OPERATING EXPENDITURE</u></b>             |                       |                          |                         |                          |                         |                    |
| 2084001 Primary School Grounds Assistance       |                       | 456                      |                         | 149                      |                         | 481                |
| 2084010 Donation P & C Association              |                       | 150                      |                         | 150                      |                         | 150                |
| 2084299 Admin Costs Allocated - Other Education |                       | 4,465                    |                         | 4,706                    |                         | 4,156              |
| <b><u>OPERATING REVENUE</u></b>                 |                       |                          |                         |                          |                         |                    |
| <b>TOTAL OPERATING</b>                          | <b>0</b>              | <b>5,071</b>             | <b>0</b>                | <b>5,004</b>             | <b>0</b>                | <b>4,787</b>       |

**SCHEDULE 09 - HOUSING**  
**Financial Statement for the Year Ending 30 June 2013**

**PROGRAMME SUMMARY**

|                                     | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |                   |
|-------------------------------------|----------------|-------------------|------------------|-------------------|------------------|-------------------|
|                                     | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ |
| <b><u>OPERATING EXPENDITURE</u></b> |                |                   |                  |                   |                  |                   |
| Other Housing                       |                | 77,961            |                  | 111,757           |                  | 100,256           |
| <b><u>OPERATING REVENUE</u></b>     |                |                   |                  |                   |                  |                   |
| Other Housing                       | 56,580         |                   | 52,493           |                   | 58,466           |                   |
| <b>TOTAL OPERATING</b>              | <b>56,580</b>  | <b>77,961</b>     | <b>52,493</b>    | <b>111,757</b>    | <b>58,466</b>    | <b>100,256</b>    |
| <b><u>CAPITAL EXPENDITURE</u></b>   |                |                   |                  |                   |                  |                   |
| Other Housing                       |                | 51,247            |                  | 20,306            |                  | 20,306            |
| <b>TOTAL CAPITAL</b>                | <b>0</b>       | <b>51,247</b>     | <b>0</b>         | <b>20,306</b>     | <b>0</b>         | <b>20,306</b>     |
| <b><u>RESERVE TRANSFERS</u></b>     |                |                   |                  |                   |                  |                   |
| Other Housing                       | 0              | 0                 | 0                | 0                 | 0                | 20,000            |
| <b>TOTAL RESERVE TRANSFERS</b>      | <b>0</b>       | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>20,000</b>     |

**OTHER HOUSING**

|   | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |                   |
|---|----------------|-------------------|------------------|-------------------|------------------|-------------------|
|   | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ |
| <b><u>OPERATING EXPENDITURE</u></b>                 |                |                   |                  |                   |                  |                   |
| 2092001 Non-Employee Housing Bldg Mtce              |                | 1,982             |                  | 1,359             |                  | 2,741             |
| 2092005 Community Housing/Spq Bldg Mtce             |                | 6,867             |                  | 14,123            |                  | 10,706            |
| 2092010 Aged Persons Bldg Mtce                      |                | 13,764            |                  | 38,858            |                  | 33,851            |
| 2092020 Advertising - Other Housing                 |                | 0                 |                  | 0                 |                  | 50                |
| 2092025 Interest On Loan 63 - Police House          |                | 5,364             |                  | 7,706             |                  | 6,605             |
| 2092290 Depreciation - Other Housing                |                | 15,750            |                  | 15,531            |                  | 14,452            |
| 2092291 Loss On Sale Of Asset - Other Housing       |                | 0                 |                  | 0                 |                  | 0                 |
| 2092299 Admin Costs Allocated - Other Housing       |                | 34,233            |                  | 34,181            |                  | 31,851            |
| <b><u>OPERATING REVENUE</u></b>                     |                |                   |                  |                   |                  |                   |
| 3092305 Police House - Rent                         | 24,336         |                   | 24,336           |                   | 24,336           |                   |
| 3092310 Community Housing Rent/Spq                  | 7,956          |                   | 6,300            |                   | 9,353            |                   |
| 3092315 Aged Persons Units Rent                     | 23,868         |                   | 21,438           |                   | 24,777           |                   |
| 3092320 Reimbursements - Other Housing              | 420            |                   | 419              |                   | 0                |                   |
| 3092491 Profit On Sale Of Assets                    | 0              |                   | 0                |                   | 0                |                   |
| <b>TOTAL OPERATING</b>                              | <b>56,580</b>  | <b>77,961</b>     | <b>52,493</b>    | <b>111,757</b>    | <b>58,466</b>    | <b>100,256</b>    |
| <b><u>CAPITAL EXPENDITURE</u></b>                   |                |                   |                  |                   |                  |                   |
| 4092510 Principal Repayment Loan 63 - Police House  |                | 21,547            |                  | 20,306            |                  | 20,306            |
| 4092530 Purchase Of Lot 85 Glass Street             |                | 14,850            |                  | 0                 |                  | 0                 |
| 4092531 Purchase Of Lot 11 Wilson Street Kununoppin |                | 14,850            |                  | 0                 |                  | 0                 |
| <b>TOTAL CAPITAL</b>                                | <b>0</b>       | <b>51,247</b>     | <b>0</b>         | <b>20,306</b>     | <b>0</b>         | <b>20,306</b>     |
| <b><u>RESERVE TRANSFERS</u></b>                     |                |                   |                  |                   |                  |                   |
| 4092500 Transfer To Building Reserve                |                | 0                 |                  | 0                 |                  | 20,000            |
| <b>TOTAL RESERVE TRANSFERS</b>                      | <b>0</b>       | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>20,000</b>     |

**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>PROGRAMME SUMMARY</b>             | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--------------------------------------|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|                                      | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|                                      | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |
| <b>OPERATING EXPENDITURE</b>         |                       |                    |                         |                    |                         |                    |
| Sanitation - Household Refuse        |                       | 48,935             |                         | 49,118             |                         | 64,094             |
| Sanitation - Other                   |                       | 55,393             |                         | 54,668             |                         | 50,600             |
| Town Planning & Regional Development |                       | 16,438             |                         | 13,001             |                         | 16,163             |
| Other Community Amenities            |                       | 28,905             |                         | 23,074             |                         | 21,921             |
| <b>OPERATING REVENUE</b>             |                       |                    |                         |                    |                         |                    |
| Sanitation - Household Refuse        | 31,500                |                    | 29,750                  |                    | 29,760                  |                    |
| Sanitation - Other                   | 18,550                |                    | 16,632                  |                    | 17,001                  |                    |
| Town Planning & Regional Development | 300                   |                    | 250                     |                    | 300                     |                    |
| Protection of the Environment        | 20                    |                    | 0                       |                    | 20                      |                    |
| Other Community Amenities            | 100                   |                    | 66                      |                    | 6,000                   |                    |
| <b>TOTAL OPERATING</b>               | <b>50,470</b>         | <b>149,671</b>     | <b>46,698</b>           | <b>139,862</b>     | <b>53,081</b>           | <b>152,778</b>     |
| <b>CAPITAL EXPENDITURE</b>           |                       |                    |                         |                    |                         |                    |
| Other Community Amenities            |                       | 0                  |                         | 0                  |                         | 5,000              |
| <b>TOTAL CAPITAL</b>                 | <b>0</b>              | <b>0</b>           | <b>0</b>                | <b>0</b>           | <b>0</b>                | <b>5,000</b>       |

| <b>SANITATION - HOUSEHOLD REFUSE</b>        | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|---|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|   | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|   | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |
| <b>OPERATING EXPENDITURE</b>                |                       |                    |                         |                    |                         |                    |
| 2101001 Domestic Refuse Collection          |                       | 20,845             |                         | 20,044             |                         | 19,853             |
| 2101002 Refuse Site Maintenance             |                       | 14,600             |                         | 14,128             |                         | 29,522             |
| 2101003 Bulk Rubbish Pick Up                |                       | 3,210              |                         | 4,600              |                         | 4,982              |
| 2101010 Purchase Of 240 Litre Bins          |                       | 150                |                         | 0                  |                         | 150                |
| 2101015 Discount On Household Refuse Rates  |                       | 0                  |                         | 0                  |                         | 200                |
| 2101290 Depreciation - Sanitation Household |                       | 1,200              |                         | 1,194              |                         | 1,078              |
| 2101299 Admin Costs Allocated               |                       | 8,930              |                         | 9,153              |                         | 8,309              |
| <b>OPERATING REVENUE</b>                    |                       |                    |                         |                    |                         |                    |
| 3101300 Refuse Rates - \$180                | 31,500                |                    | 29,750                  |                    | 29,750                  |                    |
| 3101301 Non-Rateable Refuse Rate Penalty    |                       |                    | 0                       |                    | 10                      |                    |
| <b>TOTAL OPERATING</b>                      | <b>31,500</b>         | <b>48,935</b>      | <b>29,750</b>           | <b>49,118</b>      | <b>29,760</b>           | <b>64,094</b>      |

| <b>SANITATION - OTHER</b>                        | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|  | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|  | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |
| <b>OPERATING EXPENDITURE</b>                     |                       |                    |                         |                    |                         |                    |
| 2102001 Recycling Service Expenses               |                       | 22,000             |                         | 20,044             |                         | 20,007             |
| 2102003 Refuse Collection - Street Bins          |                       | 0                  |                         | 2,593              |                         | 2,992              |
| 2102007 Picnic Areas                             |                       | 292                |                         | 42                 |                         | 274                |
| 2102009 Tourist Information Bay Areas            |                       | 20,300             |                         | 19,042             |                         | 14,817             |
| 2102015 Tidy Towns Competition                   |                       | 0                  |                         | 0                  |                         | 515                |
| 2102016 Drum Muster Expenditure                  |                       | 4,000              |                         | 4,163              |                         | 3,713              |
| 2102025 Portable Toilet Expenditure              |                       | 200                |                         | 0                  |                         | 200                |
| 2102290 Depreciation - Sanitation Other          |                       | 1,160              |                         | 1,157              |                         | 1,157              |
| 2102299 Admin Costs Allocated - Sanitation Other |                       | 7,442              |                         | 7,627              |                         | 6,925              |
| <b>OPERATING REVENUE</b>                         |                       |                    |                         |                    |                         |                    |
| 3102300 Recycling Levy - \$80                    | 14,000                |                    | 12,675                  |                    | 12,900                  |                    |
| 3102301 Recycling Levy Penalty                   | 0                     |                    | 0                       |                    | 22                      |                    |
| 3102315 Drum Muster Reimbursements               | 4,000                 |                    | 3,307                   |                    | 3,713                   |                    |
| 3102325 Portable Toilet Hire                     | 300                   |                    | 400                     |                    | 116                     |                    |
| 3102326 Shed Lease - Loc 15570 Gent Road         | 250                   |                    | 250                     |                    | 250                     |                    |
| <b>TOTAL OPERATING</b>                           | <b>18,550</b>         | <b>55,393</b>      | <b>16,632</b>           | <b>54,668</b>      | <b>17,001</b>           | <b>50,600</b>      |

**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for the Year Ending 30 June 2013**

**TOWN PLANNING & REG. DEVELOP.**

|                                      | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |               |
|--------------------------------------|----------------|-------------------|------------------|-------------------|------------------|---------------|
|                                      | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue          | Expenditure   |
| <b>OPERATING EXPENDITURE</b>         |                |                   |                  |                   |                  |               |
| 2103001 Town Planning Scheme         |                | 5,000             |                  | 675               |                  | 5,500         |
| 2103290 Depreciation - Town Planning |                | 275               |                  | 272               |                  | 273           |
| 2103299 Admin Costs Allocated        |                | 11,163            |                  | 12,054            |                  | 10,390        |
| <b>OPERATING REVENUE</b>             |                |                   |                  |                   |                  |               |
| 3103300 Planning Fees                | 50             |                   | 0                |                   | 50               |               |
| 3103301 Shire Stock Yard Shed Rent   | 250            |                   | 250              |                   | 250              |               |
| <b>TOTAL OPERATING</b>               | <b>300</b>     | <b>16,438</b>     | <b>250</b>       | <b>13,001</b>     | <b>300</b>       | <b>16,163</b> |

**PROTECTION OF THE ENVIRONMENT**

|  | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |             |
|--|----------------|-------------------|------------------|-------------------|------------------|-------------|
|  | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue          | Expenditure |
| <b>OPERATING EXPENDITURE</b>           |                |                   |                  |                   |                  |             |
| <b>OPERATING REVENUE</b>               |                |                   |                  |                   |                  |             |
| 3104301 Private S/Pool Inspection Fees | 20             |                   | 0                |                   | 20               |             |
| <b>TOTAL OPERATING</b>                 | <b>20</b>      | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>20</b>        | <b>0</b>    |

**OTHER COMMUNITY AMENITIES**

|  | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |               |
|--|----------------|-------------------|------------------|-------------------|------------------|---------------|
|  | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue          | Expenditure   |
| <b>OPERATING EXPENDITURE</b>               |                |                   |                  |                   |                  |               |
| 2105001 Cemetery Operations                |                | 6,419             |                  | 3,485             |                  | 5,735         |
| 2105002 Public Amenities Bldg Mtce         |                | 13,544            |                  | 10,357            |                  | 7,786         |
| 2105290 Depreciation - Community Amenities |                | 1,500             |                  | 1,475             |                  | 1,475         |
| 2105299 Admin Costs Allocated              |                | 7,442             |                  | 7,757             |                  | 6,925         |
| <b>OPERATING REVENUE</b>                   |                |                   |                  |                   |                  |               |
| 3105300 Cemetery Charges                   | 100            |                   | 66               |                   | 1,000            |               |
| 3105301 Rcip - Trayning Cemetery Grant     | 0              |                   | 0                |                   | 5,000            |               |
| <b>TOTAL OPERATING</b>                     | <b>100</b>     | <b>28,905</b>     | <b>66</b>        | <b>23,074</b>     | <b>6,000</b>     | <b>21,921</b> |
| <b>CAPITAL EXPENDITURE</b>                 |                |                   |                  |                   |                  |               |
| 4105501 Cemetery Upgrade                   |                | 0                 |                  | 0                 |                  | 5,000         |
| <b>TOTAL CAPITAL</b>                       | <b>0</b>       | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>5,000</b>  |

**SCHEDULE 11 - RECREATION & CULTURE**  
**Financial Statement for the Year Ending 30 June 2013**

| PROGRAMME SUMMARY              | Budget 2012/13 |                | Actual 2011/2012 |                | Budget 2011/2012 |                |
|--------------------------------|----------------|----------------|------------------|----------------|------------------|----------------|
|                                | Revenue        | Expenditure    | Revenue          | Expenditure    | Revenue          | Expenditure    |
|                                | \$             | \$             | \$               | \$             | \$               | \$             |
| <b>OPERATING EXPENDITURE</b>   |                |                |                  |                |                  |                |
| Public Halls and Civic Centres |                | 44,214         |                  | 57,987         |                  | 49,317         |
| Swimming Pool                  |                | 132,356        |                  | 129,105        |                  | 131,015        |
| Other Recreation and Sport     |                | 162,782        |                  | 145,065        |                  | 176,827        |
| Libraries                      |                | 79,168         |                  | 80,589         |                  | 74,066         |
| Other Culture                  |                | 12,016         |                  | 13,546         |                  | 7,486          |
| TV and Radio Re-broadcasting   |                | 18,073         |                  | 11,762         |                  | 20,409         |
| <b>OPERATING REVENUE</b>       |                |                |                  |                |                  |                |
| Public Halls and Civic Centres | 16,392         |                | 35,046           |                | 21,867           |                |
| Swimming Pool                  | 76,000         |                | 139,625          |                | 141,809          |                |
| Other Recreation and Sport     | 5,393          |                | 4,155            |                | 5,196            |                |
| Libraries                      | 1,350          |                | 1,166            |                | 60               |                |
| Other Culture                  | 67,499         |                | 873              |                | 66,609           |                |
| TV and Radio Re-broadcasting   | 1,795          |                | 1,798            |                | 2,017            |                |
| <b>TOTAL OPERATING</b>         | <b>168,429</b> | <b>448,609</b> | <b>182,663</b>   | <b>438,054</b> | <b>237,558</b>   | <b>459,119</b> |
| <b>CAPITAL EXPENDITURE</b>     |                |                |                  |                |                  |                |
| Public Halls and Civic Centres |                | 9,955          |                  | 75,211         |                  | 70,000         |
| Swimming Pool                  |                | 77,000         |                  | 552,035        |                  | 616,570        |
| Other Recreation and Sport     |                | 8,986          |                  | 8,336          |                  | 31,337         |
| Other Culture                  |                | 66,499         |                  | 11,610         |                  | 78,109         |
| <b>TOTAL CAPITAL</b>           | <b>0</b>       | <b>162,440</b> | <b>0</b>         | <b>647,192</b> | <b>0</b>         | <b>796,016</b> |
| <b>RESERVE TRANSFERS</b>       |                |                |                  |                |                  |                |
| Public Halls and Civic Centres | 0              | 0              | 50,000           | 0              | 50,000           | 0              |
| Swimming Pool                  | 7,000          | 0              | 0                | 0              | 0                | 28,000         |
| Other Recreation and Sport     | 0              | 0              | 0                | 31,334         | 0                | 191,270        |
| <b>TOTAL RESERVE TRANSFERS</b> | <b>7,000</b>   | <b>0</b>       | <b>50,000</b>    | <b>31,334</b>  | <b>50,000</b>    | <b>219,270</b> |

| PUBLIC HALLS, CIVIC CENTRES                 | Budget 2012/13 |               | Actual 2011/2012 |               | Budget 2011/2012 |               |
|---|----------------|---------------|------------------|---------------|------------------|---------------|
|   | Revenue        | Expenditure   | Revenue          | Expenditure   | Revenue          | Expenditure   |
|   | \$             | \$            | \$               | \$            | \$               | \$            |
| <b>OPERATING EXPENDITURE</b>                |                |               |                  |               |                  |               |
| 2111002 Town Halls And Public Bldg Mtce     |                | 25,496        |                  | 39,237        |                  | 34,281        |
| 2111290 Depreciation - Public Halls         |                | 8,300         |                  | 8,201         |                  | 5,346         |
| 2111299 Admin Costs Allocated               |                | 10,419        |                  | 10,549        |                  | 9,690         |
| <b>OPERATING REVENUE</b>                    |                |               |                  |               |                  |               |
| 3111300 Hall Hire Fees - Trayning           | 300            |               | 282              |               | 300              |               |
| 3111301 Hall Hire Fees - Yelbeni            | 0              |               | 0                |               | 10               |               |
| 3111302 Hall Hire Fees - Kununoppin         | 0              |               | 10               |               | 10               |               |
| 3111304 Kununoppin Community Centre Fees    | 0              |               | 0                |               | 10               |               |
| 3111305 Halls - Reimbursements              | 100            |               | 7,931            |               | 7,000            |               |
| 3111307 Trayning Hall - Lotterywest Grant   | 0              |               | 2,888            |               | 0                |               |
| 3111310 Contributions and Donations         | 500            |               | 12,099           |               | 100              |               |
| 3111311 Kununoppin Hall Grant - Lotteries   | 0              |               | 11,837           |               | 14,437           |               |
| 3113491 Profit on Disposal of Assets        | 15,492         |               | 0                |               | 0                |               |
| <b>TOTAL OPERATING</b>                      | <b>16,392</b>  | <b>44,215</b> | <b>35,046</b>    | <b>57,987</b> | <b>21,867</b>    | <b>49,317</b> |
| <b>CAPITAL EXPENDITURE</b>                  |                |               |                  |               |                  |               |
| Anglican Church Upgrade                     |                | 5,000         |                  | 0             |                  | 0             |
| 4111543 Kununoppin Hall Capital Expenditure |                | 4,955         |                  | 63,800        |                  | 70,000        |
| 4111544 Yelbeni Toilet                      |                | 0             |                  | 7,144         |                  | 0             |
| 4111546 Purchase Of Yelbeni Hall            |                | 0             |                  | 4,267         |                  | 0             |
| <b>TOTAL CAPITAL</b>                        | <b>0</b>       | <b>9,955</b>  | <b>0</b>         | <b>75,211</b> | <b>0</b>         | <b>70,000</b> |
| <b>RESERVE TRANSFERS</b>                    |                |               |                  |               |                  |               |
| 5111800 Transfer From Building Reserve      |                |               | 50,000           |               | 50,000           |               |
| <b>TOTAL RESERVES</b>                       | <b>0</b>       | <b>0</b>      | <b>50,000</b>    | <b>0</b>      | <b>50,000</b>    | <b>0</b>      |



**SCHEDULE 11 - RECREATION & CULTURE**  
**Financial Statement for the Year Ending 30 June 2013**

|   | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |                |
|---|----------------|-------------------|------------------|-------------------|------------------|----------------|
|   | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue          | Expenditure    |
| <b>SWIMMING POOL</b>                        |                |                   |                  |                   |                  |                |
| <b>OPERATING EXPENDITURE</b>                |                |                   |                  |                   |                  |                |
| 2112001 Pool Management - Salaries          |                | 58,950            |                  | 53,195            |                  | 58,660         |
| 2112002 Pool Management - Other             |                | 1,000             |                  | 447               |                  | 1,000          |
| 2112003 Pool Management - Superannuation    |                | 6,484             |                  | 5,691             |                  | 6,300          |
| 2112004 Pool Management - Workcare          |                | 1,839             |                  | 0                 |                  | 0              |
| 2112010 Swimming Pool Maintenance           |                | 27,321            |                  | 29,082            |                  | 43,837         |
| 2112011 I Swam In A Drought - Grant Exp     |                | 0                 |                  | 1,236             |                  | 0              |
| 2112015 Accrued Wages/Leave                 |                | 0                 |                  | 2,365             |                  | 0              |
| 2112290 Depreciation - Swimming Areas       |                | 18,900            |                  | 18,783            |                  | 4,604          |
| 2112299 Admin Costs Allocated               |                | 17,861            |                  | 18,305            |                  | 16,614         |
| <b>OPERATING REVENUE</b>                    |                |                   |                  |                   |                  |                |
| 3112300 Swimming Pool Subsidy               | 3,000          |                   | 3,000            |                   | 3,000            |                |
| 3112305 Pool Admission Charges              | 3,000          |                   | 776              |                   | 3,000            |                |
| 3112307 Swimming Pool Reimbursement         | 0              |                   | 40               |                   | 0                |                |
| 3112309 Pool Upgrade Grant - CLGF           | 70,000         |                   | 135,809          |                   | 135,809          |                |
| <b>TOTAL OPERATING</b>                      | <b>76,000</b>  | <b>132,356</b>    | <b>139,625</b>   | <b>129,105</b>    | <b>141,809</b>   | <b>131,015</b> |
| <b>CAPITAL EXPENDITURE</b>                  |                |                   |                  |                   |                  |                |
| 4112002 R4R Swimming Pool Upgrade           |                | 77,000            |                  | 552,035           |                  | 616,570        |
| <b>TOTAL CAPITAL</b>                        | <b>0</b>       | <b>77,000</b>     | <b>0</b>         | <b>552,035</b>    | <b>0</b>         | <b>616,570</b> |
| <b>RESERVE TRANSFERS</b>                    |                |                   |                  |                   |                  |                |
| 4112800 Transfer To Swimming Pool Reserve   |                | 0                 |                  | 0                 |                  | 28,000         |
| 5112700 Transfer From Swimming Pool Reserve | 7,000          |                   | 0                |                   | 0                |                |
| <b>TOTAL RESERVE TRANSFERS</b>              | <b>7,000</b>   | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>28,000</b>  |

|   | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |                |
|---|----------------|-------------------|------------------|-------------------|------------------|----------------|
|   | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue          | Expenditure    |
| <b>OTHER RECREATION &amp; SPORT</b>             |                |                   |                  |                   |                  |                |
| <b>OPERATING EXPENDITURE</b>                    |                |                   |                  |                   |                  |                |
| 2113001 Staff Housing Building Mtce             |                | 1,470             |                  | 3,782             |                  | 2,938          |
| 2113005 Recreation Facilities Bldg Mtce         |                | 20,820            |                  | 17,593            |                  | 8,231          |
| 2113010 Recreation Facilities Grounds Mtce      |                | 96,046            |                  | 82,735            |                  | 115,614        |
| 2113012 Donations - Sport & Recreation          |                | 100               |                  | 100               |                  | 3,200          |
| 2113015 Town Dam Maintenance                    |                | 4,714             |                  | 840               |                  | 12,833         |
| 2113020 Advertising - Other Recreation & Sport  |                | 0                 |                  | 0                 |                  | 500            |
| 2113025 Interest On Loan 62 - Gymnasium         |                | 1,973             |                  | 2,336             |                  | 2,288          |
| 2113290 Depreciation - Other Rec & Sport        |                | 19,800            |                  | 19,631            |                  | 14,609         |
| 2113299 Admin Costs Allocated                   |                | 17,860            |                  | 18,047            |                  | 16,614         |
| <b>OPERATING REVENUE</b>                        |                |                   |                  |                   |                  |                |
| 3113300 Gymnasium Membership Fees               | 1,000          |                   | 1,054            |                   | 1,000            |                |
| 3113301 Tennis Club Lights Fee                  | 15             |                   | 0                |                   | 15               |                |
| 3113310 Gardener House Rent                     | 3,578          |                   | 2,310            |                   | 3,481            |                |
| 3113315 Reimbursements - Other Recreation & Spo | 800            |                   | 791              |                   | 700              |                |
| <b>TOTAL OPERATING</b>                          | <b>5,393</b>   | <b>162,782</b>    | <b>4,155</b>     | <b>145,065</b>    | <b>5,196</b>     | <b>176,827</b> |
| <b>CAPITAL EXPENDITURE</b>                      |                |                   |                  |                   |                  |                |
| 4113501 Housing Capital Works                   |                | 0                 |                  | 0                 |                  | 6,000          |
| 4113510 Principal Repayment Loan 62 - Gym Equip |                | 8,986             |                  | 8,336             |                  | 8,337          |
| 4113543 Trayning Town Dam Capital Expenditure   |                | 0                 |                  | 0                 |                  | 12,000         |
| 4113545 Dirt Bike Track                         |                | 0                 |                  | 0                 |                  | 5,000          |
| <b>TOTAL CAPITAL</b>                            | <b>0</b>       | <b>8,986</b>      | <b>0</b>         | <b>8,336</b>      | <b>0</b>         | <b>31,337</b>  |
| <b>RESERVE TRANSFERS</b>                        |                |                   |                  |                   |                  |                |
| 4113800 Transfer to CRC Reserve                 |                | 0                 |                  | 31,334            |                  | 191,270        |
| <b>TOTAL RESERVE TRANSFERS</b>                  | <b>0</b>       | <b>0</b>          | <b>0</b>         | <b>31,334</b>     | <b>0</b>         | <b>191,270</b> |

**SCHEDULE 11 - RECREATION & CULTURE**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>LIBRARIES</b>                                  | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|---|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|   | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|   | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b>OPERATING EXPENDITURE</b>                      |                       |                    |                         |                    |                         |                    |
| 2114001 Library Operating Costs                   |                       | 2,500              |                         | 1,991              |                         | 2,476              |
| 2114002 Books-Lost, Stolen, Repaired Or Purchased |                       | 100                |                         | 20                 |                         | 300                |
| 2114290 Depreciation - Libraries                  |                       | 660                |                         | 650                |                         | 668                |
| 2114299 Admin Costs Allocated - Libraries         |                       | 75,908             |                         | 77,927             |                         | 70,622             |
| <b>OPERATING REVENUE</b>                          |                       |                    |                         |                    |                         |                    |
| 3114300 Charges - Lost Books                      | 50                    |                    | 0                       |                    | 50                      |                    |
| 3114305 Library Internet Charges                  | 1,300                 |                    | 1,166                   |                    | 10                      |                    |
| <b>TOTAL OPERATING</b>                            | <b>1,350</b>          | <b>79,168</b>      | <b>1,166.33</b>         | <b>80,588.57</b>   | <b>60</b>               | <b>74,066</b>      |

| <b>OTHER CULTURE</b>                          | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|---|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|   | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|   | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b>OPERATING EXPENDITURE</b>                  |                       |                    |                         |                    |                         |                    |
| 2115001 Anzac Memorial Maintenance            |                       | 300                |                         | 84                 |                         | 500                |
| 2115005 History Of Trayning Book              |                       | 100                |                         | 1,547              |                         | 100                |
| 2115010 Yelbeni Museum Bldg Mtce              |                       | 432                |                         | 225                |                         | 884                |
| 2115290 Depreciation - Other Culture          |                       | 765                |                         | 754                |                         | 463                |
| 2115299 Admin Costs Allocated - Other Culture |                       | 10,419             |                         | 10,937             |                         | 5,539              |
| <b>OPERATING REVENUE</b>                      |                       |                    |                         |                    |                         |                    |
| 3115305 Sale Of History Book                  | 1,000                 |                    | 873                     |                    | 500                     |                    |
| 3115306 Clgf - Yelbeni Museum                 | 66,499                |                    | 0                       |                    | 66,109                  |                    |
| <b>TOTAL OPERATING</b>                        | <b>67,499</b>         | <b>12,016</b>      | <b>873</b>              | <b>13,546</b>      | <b>66,609</b>           | <b>7,486</b>       |
| <b>CAPITAL EXPENDITURE</b>                    |                       |                    |                         |                    |                         |                    |
| 4115501 Yelbeni Museum Capex                  |                       | 66,499             |                         | 11,610             |                         | 78,109             |
| <b>TOTAL CAPITAL</b>                          | <b>0</b>              | <b>66,499</b>      | <b>0</b>                | <b>11,610</b>      | <b>0</b>                | <b>78,109</b>      |

| <b>TV &amp; RADIO REBROADCASTING</b>       | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|  | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|  | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b>OPERATING EXPENDITURE</b>               |                       |                    |                         |                    |                         |                    |
| 2116002 Radio Re-Broadcasting Expenses     |                       | 720                |                         | 720                |                         | 720                |
| 2116010 Tv Satellite Mtce - Kununoppin     |                       | 1,039              |                         | 599                |                         | 824                |
| 2116015 Tv Satellite Mtce - Trayning       |                       | 6,051              |                         | 704                |                         | 6,000              |
| 2116290 Depreciation - Tv & Radio Rebroad  |                       | 4,310              |                         | 3,573              |                         | 3,175              |
| 2116299 Admin Costs Allocated              |                       | 5,954              |                         | 6,166              |                         | 9,690              |
| <b>OPERATING REVENUE</b>                   |                       |                    |                         |                    |                         |                    |
| 3116305 T.V. Satellite Charge - Trayning   | 1,200                 |                    | 1,213                   |                    | 1,433                   |                    |
| 3116306 T.V. Satellite Charge - Kununoppin | 335                   |                    | 335                     |                    | 318                     |                    |
| 3116307 T.V. Satellite Charge - Commercial | 260                   |                    | 251                     |                    | 266                     |                    |
| <b>TOTAL OPERATING</b>                     | <b>1,795</b>          | <b>18,074</b>      | <b>1,798</b>            | <b>11,762</b>      | <b>2,017</b>            | <b>20,409</b>      |

**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for the Year Ending 30 June 2013**

**PROGRAMME SUMMARY**

|  | Budget 2012/13   |                   | Actual 2011/2012 |                   | Budget 2011/2012 |                   |
|--|------------------|-------------------|------------------|-------------------|------------------|-------------------|
|  | Revenue<br>\$    | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ |
| <b>OPERATING EXPENDITURE</b>           |                  |                   |                  |                   |                  |                   |
| Maintenance Roads, Bridges and Depots  |                  | 938,019           |                  | 951,337           |                  | 858,225           |
| Road Plant Purchases                   |                  | 5,000             |                  | 25,813            |                  | 0                 |
| Aerodromes                             |                  | 43,393            |                  | 38,393            |                  | 34,168            |
| <b>OPERATING REVENUE</b>               |                  |                   |                  |                   |                  |                   |
| Construction Roads, Bridges and Depots | 3,528,209        |                   | 1,429,793        |                   | 900,842          |                   |
| Maintenance Roads, Bridges and Depots  | 1,863            |                   | 0                |                   | 3,055            |                   |
| Road Plant Purchases                   | 0                |                   | 5,143            |                   | 0                |                   |
| Aerodromes                             | 90,500           |                   | 6,000            |                   | 0                |                   |
| <b>TOTAL OPERATING</b>                 | <b>3,620,572</b> | <b>986,412</b>    | <b>1,440,936</b> | <b>1,015,543</b>  | <b>903,897</b>   | <b>892,393</b>    |
| <b>CAPITAL EXPENDITURE</b>             |                  |                   |                  |                   |                  |                   |
| Construction Roads, Bridges and Depots |                  | 3,512,909         |                  | 1,061,063         |                  | 693,594           |
| Road Plant Purchases                   |                  | 32,527            |                  | 176,574           |                  | 148,076           |
| Aerodromes                             |                  | 88,500            |                  | 0                 |                  | 30,000            |
| <b>TOTAL CAPITAL</b>                   | <b>0</b>         | <b>3,633,936</b>  | <b>0</b>         | <b>1,237,637</b>  | <b>0</b>         | <b>871,670</b>    |
| <b>RESERVE TRANSFERS</b>               |                  |                   |                  |                   |                  |                   |
| Road Plant Purchases                   | 0                | 0                 | 0                | 0                 | 0                | 20,000            |
| <b>TOTAL RESERVE TRANSFERS</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>20,000</b>     |

**STREETS, ROADS & DEPOT CONSTRUCTION**

|   | Budget 2012/13   |                   | Actual 2011/2012 |                   | Budget 2011/2012 |                   |
|---|------------------|-------------------|------------------|-------------------|------------------|-------------------|
|   | Revenue<br>\$    | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ |
| <b>OPERATING EXPENDITURE</b>                            |                  |                   |                  |                   |                  |                   |
| <b>OPERATING REVENUE</b>                                |                  |                   |                  |                   |                  |                   |
| 3121300 Grants Commission - Road Grant                  | 197,783          |                   | 551,856          |                   | 425,346          |                   |
| 3121301 Regional Road Group Grants                      | 263,233          |                   | 182,822          |                   | 182,822          |                   |
| 3121302 Direct Road Grant Funds Mrwa                    | 76,519           |                   | 70,008           |                   | 70,008           |                   |
| 3121303 Grain Freight Route - Bencubbin/Kellerberrin Rd | 2,768,010        |                   | 254,390          |                   | 0                |                   |
| Grain Freight Route - Sutherland Street                 | 0                |                   | 125,600          |                   |                  |                   |
| 3121310 Roads To Recovery Grant Funds                   | 222,564          |                   | 222,567          |                   | 222,566          |                   |
| 3121315 Reimbursements                                  | 100              |                   | 22,550           |                   | 100              |                   |
| <b>TOTAL OPERATING</b>                                  | <b>3,528,209</b> | <b>0</b>          | <b>1,429,793</b> | <b>0</b>          | <b>900,842</b>   | <b>0</b>          |
| <b>CAPITAL EXPENDITURE</b>                              |                  |                   |                  |                   |                  |                   |
| 4121001 Road Construction - Council                     |                  | 89,106            |                  | 62,441            |                  | 119,077           |
| 4121002 Road Construction - Rrg                         |                  | 394,850           |                  | 305,234           |                  | 274,233           |
| 4121003 Road Construction - Rtr                         |                  | 268,226           |                  | 301,996           |                  | 290,284           |
| 4121006 Grain Freight Route - Bencubbin/Kellerberrin Rd |                  | 2,760,727         |                  | 363,508           |                  | 0                 |
| Grain Freight Route - Sutherland Street                 |                  | 0                 |                  | 27,884            |                  | 0                 |
| 4121010 Footpath Construction - Council                 |                  | 0                 |                  | 0                 |                  | 10,000            |
| <b>TOTAL CAPITAL</b>                                    | <b>0</b>         | <b>3,512,909</b>  | <b>0</b>         | <b>1,061,063</b>  | <b>0</b>         | <b>693,594</b>    |

**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>STREETS, ROADS &amp; DEPOT MAINT.</b>     | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|  | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|  | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b><u>OPERATING EXPENDITURE</u></b>          |                       |                    |                         |                    |                         |                    |
| 2122001 Road Maintenance - Council           |                       | 412,534            |                         | 431,718            |                         | 328,732            |
| 2122010 Footpath Maintenance                 |                       | 5,715              |                         | 5,259              |                         | 9,977              |
| 2122020 Drainage/Culvert Maintenance         |                       | 6,860              |                         | 2,002              |                         | 11,172             |
| 2122025 Roads/Street Cleaning                |                       | 9,624              |                         | 4,096              |                         | 15,163             |
| 2122026 Street Trees/Watering                |                       | 8,065              |                         | 16,598             |                         | 19,635             |
| 2122027 Traffic Signs/Equip - Wages          |                       | 11,159             |                         | 11,414             |                         | 13,539             |
| 2122030 Gravel Pit Rehabilitation            |                       | 0                  |                         | 0                  |                         | 3,558              |
| 2122035 Depot Building Maintenance           |                       | 15,678             |                         | 9,238              |                         | 11,616             |
| 2122036 Street Lighting                      |                       | 15,000             |                         | 17,362             |                         | 8,487              |
| 2122037 Roman Roads System                   |                       | 6,000              |                         | 4,528              |                         | 6,000              |
| 2122038 Advertising                          |                       | 0                  |                         | 0                  |                         | 4,000              |
| 2122040 Interest On Loan 62 - Vibe Roller    |                       | 1,420              |                         | 1,780              |                         | 1,743              |
| 2122041 Interest On Loan 64 - Loader         |                       | 0                  |                         | 163                |                         | 239                |
| 2122042 Interest On Loan 66 - Grader         |                       | 9,084              |                         | 10,649             |                         | 10,528             |
| 2122045 Cbh Harvest Mass Mgmnt Funding       |                       | 0                  |                         | 0                  |                         | 50                 |
| 2122290 Depreciation - Roads, Depot, Etc.    |                       | 376,600            |                         | 375,976            |                         | 357,701            |
| 2122299 Admin Costs Allocated                |                       | 60,280             |                         | 60,553             |                         | 56,085             |
| <b><u>OPERATING REVENUE</u></b>              |                       |                    |                         |                    |                         |                    |
| 3122300 Street Lighting Subsidy              | 1,763                 |                    | 0                       |                    | 1,763                   |                    |
| 3122305 Cbh Harvest Mass Mgmnt Scheme Income | 0                     |                    | 0                       |                    | 100                     |                    |
| 3122310 Streets, Roads and Depot             | 100                   |                    | 0                       |                    | 1,192                   |                    |
| <b>TOTAL OPERATING</b>                       | <b>1,863</b>          | <b>938,019</b>     | <b>0</b>                | <b>951,337</b>     | <b>3,055</b>            | <b>858,225</b>     |

| <b>ROAD PLANT PURCHASES</b>                        | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|  | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|  | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b><u>OPERATING EXPENDITURE</u></b>                |                       |                    |                         |                    |                         |                    |
| 2123291 Loss On Sale Of Asset - Road Plant         |                       | 0                  |                         | 25,813             |                         | 0                  |
| Minor Plant & Equipment                            |                       | 5,000              |                         | 0                  |                         | 0                  |
| <b><u>OPERATING REVENUE</u></b>                    |                       |                    |                         |                    |                         |                    |
| 3123491 Profit On Disposal Of Assets               | 0                     |                    | 5,143                   |                    | 0                       |                    |
| <b>TOTAL OPERATING</b>                             | <b>0</b>              | <b>5,000</b>       | <b>5,143</b>            | <b>25,813</b>      | <b>0</b>                | <b>0</b>           |
| <b><u>CAPITAL EXPENDITURE</u></b>                  |                       |                    |                         |                    |                         |                    |
| 4123510 Principal Repayment Loan 62 - Vibe Roller  |                       | 6,466              |                         | 6,351              |                         | 5,999              |
| 4123511 Principal Repayment Loan 64 - Volvo Loader |                       | 0                  |                         | 7,459              |                         | 7,459              |
| 4123513 Principal Repayment Loan 66 - Grader       |                       | 26,061             |                         | 24,618             |                         | 24,618             |
| 4123600 Minor Plant And Equipment                  |                       | 0                  |                         | 2,625              |                         | 7,000              |
| 4123610 Purchase Leading Hand Ute                  |                       | 0                  |                         | 28,520             |                         | 28,000             |
| 4123611 Purchase Pneumatic Tyred Roller            |                       | 0                  |                         | 66,200             |                         | 75,000             |
| 4123612 Purchase Tractor & Slasher                 |                       | 0                  |                         | 40,800             |                         | 0                  |
| <b>TOTAL CAPITAL</b>                               | <b>0</b>              | <b>32,527</b>      | <b>0</b>                | <b>176,574</b>     | <b>0</b>                | <b>148,076</b>     |
| <b><u>RESERVE TRANSFERS</u></b>                    |                       |                    |                         |                    |                         |                    |
| 4123500 Transfer To Plant Reserve                  |                       | 0                  |                         | 0                  |                         | 20,000             |
| <b>TOTAL RESERVE TRANSFERS</b>                     | <b>0</b>              | <b>0</b>           | <b>0</b>                | <b>0</b>           | <b>0</b>                | <b>20,000</b>      |

**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>AERODROMES</b>                               | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |               |
|---|----------------|-------------------|------------------|-------------------|------------------|---------------|
|   | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue          | Expenditure   |
| <b><u>OPERATING EXPENDITURE</u></b>             |                |                   |                  |                   |                  |               |
| 2124001 Airstrip Maintenance                    |                | 12,440            |                  | 7,359             |                  | 3,348         |
| 2124290 Depreciation - Airstrip                 |                | 25,000            |                  | 24,932            |                  | 25,281        |
| 2124299 Admin Costs Allocated - Aerodromes      |                | 5,954             |                  | 6,102             |                  | 5,539         |
| <b><u>OPERATING REVENUE</u></b>                 |                |                   |                  |                   |                  |               |
| 3124305 Airstrip Grants - CLGF, C/wealth, State | 82,500         |                   | 6,000            |                   | 0                |               |
| 3124310 Airstrip Contributions - Mt Marshall    | 8,000          |                   | 0                |                   | 0                |               |
| <b>TOTAL OPERATING</b>                          | <b>90,500</b>  | <b>43,394</b>     | <b>6,000</b>     | <b>38,393</b>     | <b>0</b>         | <b>34,168</b> |
| <b><u>CAPITAL EXPENDITURE</u></b>               |                |                   |                  |                   |                  |               |
| 4124690 Seal Airstrip Runway/Taxi Strip         |                | 88,500            |                  | 0                 |                  | 30,000        |
| <b>TOTAL CAPITAL</b>                            | <b>0</b>       | <b>88,500</b>     | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>30,000</b> |

**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>PROGRAMME SUMMARY</b>            | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|-------------------------------------|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|                                     | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|                                     | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |
| <b><u>OPERATING EXPENDITURE</u></b> |                       |                    |                         |                    |                         |                    |
| Rural Services                      |                       | 153,238            |                         | 124,393            |                         | 153,943            |
| Tourism & Area Promotion            |                       | 162,286            |                         | 169,702            |                         | 175,194            |
| Building Control                    |                       | 13,712             |                         | 12,581             |                         | 12,885             |
| Other Economic Services             |                       | 21,068             |                         | 21,459             |                         | 19,623             |
| <b><u>OPERATING REVENUE</u></b>     |                       |                    |                         |                    |                         |                    |
| Rural Services                      | 134,500               |                    | 35,221                  |                    | 30,695                  |                    |
| Tourism & Area Promotion            | 103,387               |                    | 51,236                  |                    | 150,323                 |                    |
| Building Control                    | 1,500                 |                    | 1,039                   |                    | 2,080                   |                    |
| Other Economic Services             | 1,000                 |                    | 946                     |                    | 1,500                   |                    |
| <b>TOTAL OPERATING</b>              | <b>240,387</b>        | <b>350,304</b>     | <b>88,442</b>           | <b>328,134</b>     | <b>184,598</b>          | <b>361,645</b>     |
| <b><u>CAPITAL EXPENDITURE</u></b>   |                       |                    |                         |                    |                         |                    |
| Rural Services                      |                       | 120,000            |                         | 0                  |                         | 0                  |
| Tourism & Area Promotion            |                       | 127,079            |                         | 48,257             |                         | 169,774            |
| <b>TOTAL CAPITAL</b>                | <b>0</b>              | <b>247,079</b>     | <b>0</b>                | <b>48,257</b>      | <b>0</b>                | <b>169,774</b>     |

| <b>RURAL SERVICES</b>  | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|  | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|  | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |
| <b><u>OPERATING EXPENDITURE</u></b>                              |                       |                    |                         |                    |                         |                    |
| 2131001 Landcare - Wages   |                       | 51,905             |                         | 37,210             |                         | 48,749             |
| 2131002 Landcare - Super.  |                       | 5,710              |                         | 4,094              |                         | 5,600              |
| 2131003 Landcare - M/Vehicle Costs                               |                       | 18,190             |                         | 20,837             |                         | 15,889             |
| 2131004 Landcare - Promotion And Education                       |                       | 0                  |                         | 0                  |                         | 550                |
| 2131005 Landcare - Subscriptions                                 |                       | 250                |                         | 242                |                         | 200                |
| 2131006 Landcare - Training                                      |                       | 2,000              |                         | 0                  |                         | 2,000              |
| 2131007 Landcare - Workcare                                      |                       | 1,619              |                         | 0                  |                         | 0                  |
| 2131012 Landcare Building Mtc - Dmcc                             |                       | 5,590              |                         | 8,048              |                         | 9,253              |
| 2131015 Landcare - Other   |                       | 5,000              |                         | 4,584              |                         | 500                |
| 2131020 Noxious Weed Control                                     |                       | 12,240             |                         | 4,280              |                         | 17,578             |
| 2131022 Vermin Control   |                       | 2,456              |                         | 764                |                         | 2,430              |
| 2131024 Tree Planting  |                       | 575                |                         | 638                |                         | 516                |
| 2131025 Tree Planter Expenses                                    |                       | 500                |                         | 319                |                         | 1,000              |
| 2131026 Gnammas Holes Project                                    |                       | 585                |                         | 0                  |                         | 544                |
| 2131029 Newroc Expenses.   |                       | 0                  |                         | 627                |                         | 0                  |
| 2131036 Great Eastern Region-Regional Risk                       |                       | 3,900              |                         | 3,944              |                         | 3,900              |
| 2131050 Staff Housing Building Maintenance                       |                       | 4,417              |                         | 184                |                         | (360)              |
| 2131051 Nrm Rent Paid To Nungarin                                |                       | 0                  |                         | 0                  |                         | 2,500              |
| 2131290 Depreciation - Rural Services                            |                       | 13,000             |                         | 12,691             |                         | 19,555             |
| 2131299 Admin Costs Allocated                                    |                       | 25,303             |                         | 25,933             |                         | 23,539             |
| <b><u>OPERATING REVENUE</u></b>                                  |                       |                    |                         |                    |                         |                    |
| 3131300 Charges - Tree Planter Hire                              | 1,000                 |                    | 627                     |                    | 1,000                   |                    |
| 3131302 Charges - Land Care Coordinator                          | 0                     |                    | 0                       |                    | 500                     |                    |
| 3131305 Reimbursements - Nrm Expenses                            | 30,000                |                    | 26,670                  |                    | 28,095                  |                    |
| 3131307 Reimbursement - Newroc                                   | 0                     |                    | 2,464                   |                    | 0                       |                    |
| 3131310 Contributions and Donations<br>Department of Water Grant | 3,500<br>100,000      |                    | 5,460<br>0              |                    | 1,000<br>0              |                    |
| <b>TOTAL OPERATING</b>   | <b>134,500</b>        | <b>153,239</b>     | <b>35,221</b>           | <b>124,393</b>     | <b>30,595</b>           | <b>153,943</b>     |
| <b><u>CAPITAL EXPENDITURE</u></b>                                |                       |                    |                         |                    |                         |                    |
| Cover Dam, re sequence water flow                                |                       | 120,000            |                         | 0                  |                         | 0                  |
| <b>TOTAL CAPITAL</b>   | <b>0</b>              | <b>120,000</b>     | <b>0</b>                | <b>0</b>           | <b>0</b>                | <b>0</b>           |

**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for the Year Ending 30 June 2013**

**TOURISM & AREA PROMOTION**

|   | Budget 2012/13 |                   | Actual 2011/2012 |                   | Projected Actual  | Budget 2011/2012 |                |
|---|----------------|-------------------|------------------|-------------------|-------------------|------------------|----------------|
|   | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Expenditure<br>\$ | Revenue          | Expenditure    |
| <b>OPERATING EXPENDITURE</b>                    |                |                   |                  |                   |                   |                  |                |
| 2132001 Billyacatting Reserve                   |                | 456               |                  | 0                 | 579               |                  | 579            |
| 2132002 Caravan Park Maintenance                |                | 3,445             |                  | 8,505             | 8,500             |                  | 7,413          |
| 2132010 Pioneer Pathways Contribution           |                | 2,500             |                  | 2,500             | 2,500             |                  | 2,500          |
| 2132011 New Travel Map Contribution             |                | 0                 |                  | 0                 | 0                 |                  | 100            |
| 2132013 Subscription - Newtravel                |                | 2,000             |                  | 2,000             | 2,000             |                  | 2,500          |
| 2132015 Eastern Districts Display Committee     |                | 350               |                  | 350               | 350               |                  | 350            |
| 2132016 Donation - Friends Of Mangowine         |                | 150               |                  | 150               | 150               |                  | 150            |
| 2132018 Tidy Towns/Xmas Lights Contribution     |                | 0                 |                  | 0                 | 0                 |                  | 500            |
| 2132019 Annual Events/Centenary                 |                | 11,700            |                  | 5,717             | 6,000             |                  | 6,000          |
| 2132020 Tourist Information Bay                 |                | 0                 |                  | 0                 | 100               |                  | 100            |
| 2132021 Visitor Centre - Mou Newroc             |                | 2,500             |                  | 2,500             | 2,500             |                  | 2,500          |
| 2132022 Dry Season Funding Activities           |                | 0                 |                  | 8,526             | 8,527             |                  | 11,000         |
| 2132025 Area Promotion Advertising              |                | 2,500             |                  | 2,811             | 2,600             |                  | 500            |
| 2132030 Area Promotion Other                    |                | 21,500            |                  | 21,034            | 21,500            |                  | 24,000         |
| 2132035 Promotional Merchandise                 |                | 1,000             |                  | 0                 | 0                 |                  | 1,000          |
| 2132040 Ninghan News Expense                    |                | 0                 |                  | 750               | 750               |                  | 0              |
| 2132041 Shire Telephone Book                    |                | 0                 |                  | 0                 | 0                 |                  | 600            |
| 2132042 Clgf - Tourism Signage                  |                | 0                 |                  | 0                 | 8,273             |                  | 8,273          |
| 2132050 Interest On Loan 62 - Caravan Park      |                | 1,221             |                  | 1,446             | 1,416             |                  | 1,416          |
| 2132290 Depreciation - Tourism & Area Promotion |                | 5,800             |                  | 5,777             | 5,780             |                  | 6,012          |
| 2132299 Admin Costs Allocated                   |                | 107,164           |                  | 107,635           | 115,559           |                  | 99,701         |
| <b>OPERATING REVENUE</b>                        |                |                   |                  |                   |                   |                  |                |
| 3132300 Reimbursements                          | 1,200          |                   | 1,225            |                   |                   | 1,841            |                |
| 3132305 Sale Of Shire Maps                      | 0              |                   | 0                |                   |                   | 10               |                |
| 3132307 Ninghan News Sales                      | 4,000          |                   | 3,899            |                   |                   | 2,500            |                |
| 3132310 Sale Of Promotional Materials           | 0              |                   | 0                |                   |                   | 200              |                |
| 3132311 Sale Of 'Windows On The Wheatbelt'      | 25             |                   | 23               |                   |                   | 10               |                |
| 3132315 Telephone Book Advertising              | 200            |                   | 109              |                   |                   | 200              |                |
| 3132316 Sale Of Kty Telephone Books             | 1,500          |                   | 1,503            |                   |                   | 50               |                |
| 3132320 Caravan Park Fees                       | 1,500          |                   | 1,380            |                   |                   | 1,500            |                |
| 3132322 Rlcp - Wheatbelt Way                    | 0              |                   | 0                |                   |                   | 15,000           |                |
| 3132323 Clgf - Billyacatting Wheatbelt Way      | 31,013         |                   | 38,985           |                   |                   | 69,998           |                |
| 3132324 Clgf - Caravan Park Wheatbelt Way       | 51,380         |                   | 620              |                   |                   | 52,000           |                |
| 3132325 Clgf - Yarragin Wheatbelt Way           | 1,869          |                   | 3,492            |                   |                   | 5,361            |                |
| 3132326 Clgf - Other Signage Wheatbelt Way      | 0              |                   | 0                |                   |                   | 1,653            |                |
| Lotterywest - Centenary Grant                   | 10,700         |                   | 0                |                   |                   | 0                |                |
| <b>TOTAL OPERATING</b>                          | <b>103,387</b> | <b>162,286</b>    | <b>51,236</b>    | <b>169,702</b>    | <b>187,084</b>    | <b>150,323</b>   | <b>175,194</b> |
| <b>CAPITAL EXPENDITURE</b>                      |                |                   |                  |                   |                   |                  |                |
| 4132510 Principal Repayment Loan 62             |                | 5,563             |                  | 5,161             | 5,161             |                  | 5,161          |
| 4132540 Trayning Caravan Park Relocation/Other  |                | 58,995            |                  | 620               | 620               |                  | 59,615         |
| 4132541 Yarragin Rock                           |                | 16,008            |                  | 3,492             | 4,266             |                  | 19,500         |
| 4132543 Billyacatting Capex                     |                | 46,513            |                  | 38,985            | 39,613            |                  | 85,498         |
| <b>TOTAL CAPITAL</b>                            | <b>0</b>       | <b>127,079</b>    | <b>0</b>         | <b>48,257</b>     | <b>49,660</b>     | <b>0</b>         | <b>169,774</b> |

**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>BUILDING CONTROL</b>                          | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|  | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|  | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b>OPERATING EXPENDITURE</b>                     |                       |                    |                         |                    |                         |                    |
| 2133001 Aust.Stds/Regs/Handbooks                 |                       | 255                |                         | 0                  |                         | 255                |
| 2133010 Bciff Levy                               |                       | 1,000              |                         | 128                |                         | 1,000              |
| 2133011 Brb Levy - Expenditure                   |                       | 550                |                         | 249                |                         | 550                |
| 2133299 Admin Costs Allocated - Building Control |                       | 11,907             |                         | 12,204             |                         | 11,080             |
| <b>OPERATING REVENUE</b>                         |                       |                    |                         |                    |                         |                    |
| 3133300 Commission - Bciff                       | 0                     |                    | 6                       |                    | 20                      |                    |
| 3133301 Commission - B.R.B.                      | 0                     |                    | 27                      |                    | 10                      |                    |
| 3133310 BCITF Levy                               | 500                   |                    | 128                     |                    | 1,000                   |                    |
| 3133315 BRB Levy                                 | 500                   |                    | 249                     |                    | 550                     |                    |
| 3133320 Building Licence / Permit Fees           | 500                   |                    | 629                     |                    | 500                     |                    |
| <b>TOTAL OPERATING</b>                           | <b>1,500</b>          | <b>13,712</b>      | <b>1,039</b>            | <b>12,581</b>      | <b>2,080</b>            | <b>12,885</b>      |

| <b>OTHER ECONOMIC SERVICES</b>                          | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|---|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|   | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|   | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b>OPERATING EXPENDITURE</b>                            |                       |                    |                         |                    |                         |                    |
| 2134001 Advertising - Other Economic Services           |                       | 100                |                         | 0                  |                         | 100                |
| 2134005 Water Supply (Standpipes)                       |                       | 0                  |                         | (25)               |                         | 10                 |
| 2134290 Depreciation - Building Control                 |                       | 130                |                         | 127                |                         | 127                |
| 2134299 Admin Costs Allocated - Other Economic Services |                       | 20,838             |                         | 21,356             |                         | 19,386             |
| <b>OPERATING REVENUE</b>                                |                       |                    |                         |                    |                         |                    |
| 3134300 Settlement And Rate Enquiry Fees                | 500                   |                    | 409                     |                    | 500                     |                    |
| 3134305 Secretarial Services                            | 500                   |                    | 537                     |                    | 1,000                   |                    |
| <b>TOTAL OPERATING</b>                                  | <b>1,000</b>          | <b>21,068</b>      | <b>946</b>              | <b>21,459</b>      | <b>1,500</b>            | <b>19,623</b>      |



**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for the Year Ending 30 June 2013**

**PROGRAMME SUMMARY**

|                                     | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |                   |
|-------------------------------------|----------------|-------------------|------------------|-------------------|------------------|-------------------|
|                                     | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ |
| <b><u>OPERATING EXPENDITURE</u></b> |                |                   |                  |                   |                  |                   |
| Private Works                       |                | 37,106            |                  | 60,583            |                  | 57,665            |
| Public Works Overheads              |                | 0                 |                  | 29,658            |                  | 360               |
| Plant Operation Costs               |                | 0                 |                  | (82,205)          |                  | 0                 |
| Materials                           |                | 0                 |                  | 0                 |                  | 0                 |
| Salaries and Wages                  |                | 2,000             |                  | 10,055            |                  | 500               |
| Unclassified                        |                | 3,500             |                  | (2,457)           |                  | 2,100             |
| <b><u>OPERATING REVENUE</u></b>     |                |                   |                  |                   |                  |                   |
| Private Works                       | 38,961         |                   | 56,217           |                   | 59,000           |                   |
| Public Works Overheads              | 262,328        |                   | 14,248           |                   | 12,615           |                   |
| Plant Operation Costs               | 100            |                   | 79,960           |                   | 4,000            |                   |
| Materials                           | 100            |                   | 561              |                   | 100              |                   |
| Salaries and Wages                  | 2,000          |                   | 11,664           |                   | 2,000            |                   |
| Unclassified                        | 0              |                   | 0                |                   | 0                |                   |
| <b>TOTAL OPERATING</b>              | <b>303,489</b> | <b>42,606</b>     | <b>162,650</b>   | <b>15,633</b>     | <b>77,715</b>    | <b>60,625</b>     |
| <b><u>CAPITAL EXPENDITURE</u></b>   |                |                   |                  |                   |                  |                   |
| Public Works Overheads              |                | 307,681           |                  | 36,849            |                  | 48,384            |
| <b>TOTAL CAPITAL</b>                | <b>0</b>       | <b>307,681</b>    | <b>0</b>         | <b>36,849</b>     | <b>0</b>         | <b>48,384</b>     |
| <b><u>RESERVE TRANSFERS</u></b>     |                |                   |                  |                   |                  |                   |
| Public Works Overheads              | 30,000         |                   | 3,929            | 0                 | 0                | 0                 |
| <b>TOTAL RESERVE TRANSFERS</b>      | <b>30,000</b>  | <b>0</b>          | <b>3,929</b>     | <b>0</b>          | <b>0</b>         | <b>0</b>          |

**PRIVATE WORKS**

|   | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |                   |
|---|----------------|-------------------|------------------|-------------------|------------------|-------------------|
|   | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ |
| <b><u>OPERATING EXPENDITURE</u></b>         |                |                   |                  |                   |                  |                   |
| 2141001 Private Works Expenses              |                | 37,106            |                  | 60,583            |                  | 36,893            |
| 2141299 Admin Allocation to Overheads       |                | 0                 |                  | 0                 |                  | 20,772            |
| <b><u>OPERATING REVENUE</u></b>             |                |                   |                  |                   |                  |                   |
| 2141001 Private Works Income Posted to Jobs | 38,961         |                   | 56,217           |                   | 59,000           |                   |
| <b>TOTAL OPERATING</b>                      | <b>38,961</b>  | <b>37,106</b>     | <b>56,217</b>    | <b>60,583</b>     | <b>59,000</b>    | <b>57,665</b>     |

**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for the Year Ending 30 June 2013**

**PUBLIC WORKS OVERHEADS**

**OPERATING EXPENDITURE**

|  | Budget 2012/13 |                   | Actual 2011/2012 |                   | Budget 2011/2012 |             |
|--|----------------|-------------------|------------------|-------------------|------------------|-------------|
|  | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$    | Expenditure<br>\$ | Revenue          | Expenditure |
| 2142001 Works Supervisor - Training/Conference Exp |                | 2,000             |                  | 1,103             |                  | 2,000       |
| 2142002 Works Supervisor - Motor Vehicle           |                | 19,201            |                  | 24,781            |                  | 20,653      |
| 2142003 Works Supervisor - Administration          |                | 88,347            |                  | 116,510           |                  | 84,869      |
| 2142004 Works Supervisor - Other Costs             |                | 100               |                  | 35                |                  | 2,000       |
| 2142005 Leading Hand Vehicle                       |                | 13,974            |                  | 11,369            |                  | 11,554      |
| 2142010 Works Team - Superannuation                |                | 51,099            |                  | 44,615            |                  | 51,292      |
| 2142011 Works Team - Sick Pay                      |                | 7,879             |                  | 8,040             |                  | 7,638       |
| 2142012 Works Team - Annual Leave                  |                | 34,947            |                  | 44,025            |                  | 33,877      |
| 2142015 Works Team - Protective Clothing           |                | 5,000             |                  | 4,895             |                  | 4,500       |
| 2142016 Works Team - Allowances                    |                | 50,747            |                  | 45,961            |                  | 53,241      |
| 2142017 Works Team - Back Pay                      |                | 0                 |                  | 0                 |                  | 2,000       |
| 2142019 Works Team - Workcare                      |                | 17,167            |                  | 14,690            |                  | 16,000      |
| 2142020 Works Team - Other Costs                   |                | 1,000             |                  | 972               |                  | 1,000       |
| 2142021 Works Team - Public Holiday                |                | 17,920            |                  | 14,608            |                  | 17,383      |
| 2142030 Staff Presentations & Gratuity             |                | 1,000             |                  | 800               |                  | 1,000       |
| 2142040 Training, Conferences & Travel             |                | 18,531            |                  | 15,560            |                  | 18,054      |
| 2142041 Ohs And Toolbox Meetings                   |                | 9,351             |                  | 9,023             |                  | 8,640       |
| 2142042 Staff Housing Bldg Mtce - Works            |                | 12,036            |                  | 16,628            |                  | 22,766      |
| 2142043 Interest On Loan 65 - Works House          |                | 8,720             |                  | 10,108            |                  | 9,850       |
| 2142044 Advertising - Public Works O/Heads         |                | 5,000             |                  | 4,757             |                  | 0           |
| 2142299 Admin Costs Allocated - Pwo                |                | 22,326            |                  | 22,881            |                  | 0           |
| 2142199 Less - Allocated To Works (Pwo'S)          |                | (386,345)         |                  | (381,703)         |                  | (367,956)   |

**OPERATING REVENUE**

|   |         |  |        |  |       |  |
|---|---------|--|--------|--|-------|--|
| 3142300 Works Supervisor - M/Vehicle Contrib.       | 1,500   |  | 2,233  |  | 3,380 |  |
| 3142301 Works Supervisor - Reimb. Other             | 100     |  | 0      |  | 100   |  |
| 3142302 Works Team Rent                             | 16,562  |  | 10,525 |  | 9,125 |  |
| 3142303 Works Team - Contributions & Reimbursements | 1,500   |  | 1,490  |  | 10    |  |
| CLGF Works Staff House                              | 242,328 |  | 0      |  | 0     |  |

**TOTAL OPERATING**

|                |          |               |               |               |            |
|----------------|----------|---------------|---------------|---------------|------------|
| <b>261,990</b> | <b>0</b> | <b>14,248</b> | <b>29,658</b> | <b>12,615</b> | <b>360</b> |
|----------------|----------|---------------|---------------|---------------|------------|

**CAPITAL EXPENDITURE**

|                                       |  |         |  |        |  |        |
|---------------------------------------|--|---------|--|--------|--|--------|
| 4123512 Principal Repayment Loan 65   |  | 20,515  |  | 19,384 |  | 19,384 |
| 4092540 Works Crew House Construction |  | 281,166 |  | 0      |  | 0      |
| 4142540 Works Staff Building Capex    |  | 6,000   |  | 17,465 |  | 29,000 |

**TOTAL CAPITAL**

|          |                |          |               |          |               |
|----------|----------------|----------|---------------|----------|---------------|
| <b>0</b> | <b>307,681</b> | <b>0</b> | <b>36,849</b> | <b>0</b> | <b>48,384</b> |
|----------|----------------|----------|---------------|----------|---------------|

**RESERVE TRANSFERS**

|                                |        |  |       |  |   |
|--------------------------------|--------|--|-------|--|---|
| 5142700 Transfer From Reserves | 30,000 |  | 3,929 |  | 0 |
|--------------------------------|--------|--|-------|--|---|

**TOTAL RESERVE TRANSFERS**

|               |          |              |          |          |          |
|---------------|----------|--------------|----------|----------|----------|
| <b>30,000</b> | <b>0</b> | <b>3,929</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|---------------|----------|--------------|----------|----------|----------|

**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for the Year Ending 30 June 2013**

| <b>PLANT OPERATION COSTS</b>                | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|---|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|   | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|   | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b><u>OPERATING EXPENDITURE</u></b>         |                       |                    |                         |                    |                         |                    |
| 2143001 Plant Repairs - Wages & O/Head      |                       | 29,504             |                         | 32,890             |                         | 26,986             |
| 2143002 Parts, Repairs & Leases External    |                       | 87,600             |                         | 122,030            |                         | 170,503            |
| 2143003 Tyres And Tubes                     |                       | 45,200             |                         | 9,046              |                         | 46,650             |
| 2143004 Insurance & Licences                |                       | 35,771             |                         | 64,402             |                         | 24,589             |
| 2143005 Fuels And Oils                      |                       | 94,815             |                         | 118,393            |                         | 105,540            |
| 2143006 Expendable Tools                    |                       | 0                  |                         | 285                |                         | 0                  |
| 2143099 Less Poc'S Allocated To Works       |                       | (292,890)          |                         | (402,604)          |                         | (374,268)          |
| 2143100 Depreciation - Plant Operation      |                       | 163,434            |                         | 169,323            |                         | 153,473            |
| 2143199 Less Plant Dep'N Allocated To Works |                       | (163,434)          |                         | (195,969)          |                         | (153,473)          |
| <b><u>OPERATING REVENUE</u></b>             |                       |                    |                         |                    |                         |                    |
| 3143300 Sale Of Scrap                       | 0                     |                    | 0                       |                    | 1,500                   |                    |
| 3143301 Energy Credits Return               | 0                     |                    | 0                       |                    | 2,400                   |                    |
| 3143302 Reimbursements - Poc'S              | 100                   |                    | 79,960                  |                    | 100                     |                    |
| <b>TOTAL OPERATING</b>                      | <b>100</b>            | <b>0</b>           | <b>79,960</b>           | <b>(82,205)</b>    | <b>4,000</b>            | <b>0</b>           |

| <b>MATERIALS</b>                    | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|-------------------------------------|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|                                     | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|                                     | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b><u>OPERATING EXPENDITURE</u></b> |                       |                    |                         |                    |                         |                    |
| 2144001 Materials Purchased (Fuels) |                       | 95,000             |                         | 103,025            |                         |                    |
| 2144099 Less Allocated To Works     |                       | (95,000)           |                         | (105,831)          |                         |                    |
| Balance Sheet                       |                       |                    |                         | (2,806)            |                         |                    |
| <b><u>OPERATING REVENUE</u></b>     |                       |                    |                         |                    |                         |                    |
| 3144001 Sale Of Materials           | 100                   |                    | 561                     |                    | 100                     |                    |
| <b>TOTAL OPERATING</b>              | <b>100</b>            | <b>0</b>           | <b>561</b>              | <b>0</b>           | <b>100</b>              | <b>0</b>           |

| <b>SALARIES &amp; WAGES</b>            | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|--|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|  | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|  | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b><u>OPERATING EXPENDITURE</u></b>    |                       |                    |                         |                    |                         |                    |
| 2145001 Gross Salary And Wages         |                       | 911,481            |                         | 874,095            |                         | 897,567            |
| 2145002 Workers Compensation           |                       | 2,000              |                         | 10,055             |                         | 500                |
| 2145099 Salaries & Wages Allocated     |                       | (911,481)          |                         | (874,095)          |                         | (897,567)          |
| <b><u>OPERATING REVENUE</u></b>        |                       |                    |                         |                    |                         |                    |
| 3145300 Reimbursements - Workers Comp. | 2,000                 |                    | 11,664                  |                    | 2,000                   |                    |
| <b>TOTAL OPERATING</b>                 | <b>2,000</b>          | <b>2,000</b>       | <b>11,664</b>           | <b>10,055</b>      | <b>2,000</b>            | <b>500</b>         |

| <b>UNCLASSIFIED</b>                 | <b>Budget 2012/13</b> |                    | <b>Actual 2011/2012</b> |                    | <b>Budget 2011/2012</b> |                    |
|-------------------------------------|-----------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
|                                     | <b>Revenue</b>        | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> | <b>Revenue</b>          | <b>Expenditure</b> |
|                                     | <b>\$</b>             | <b>\$</b>          | <b>\$</b>               | <b>\$</b>          |                         |                    |
| <b><u>OPERATING EXPENDITURE</u></b> |                       |                    |                         |                    |                         |                    |
| 2146001 Vacant Land Costs           |                       | 2,500              |                         | 2,630              |                         | 500                |
| 2146003 Two Way Radio Maintenance   |                       | 500                |                         | 0                  |                         | 600                |
| 2146004 Tools                       |                       | 500                |                         | 592                |                         | 1,000              |
| 2146010 Prior Year Adjustments      |                       | 0                  |                         | (5,680)            |                         | 0                  |
| <b>TOTAL OPERATING</b>              | <b>0</b>              | <b>3,500</b>       | <b>0</b>                | <b>(2,457)</b>     | <b>0</b>                | <b>2,100</b>       |

**RESERVE FUND BUDGET**  
For The Year Ending 30 June 2013

|                                    | Leave         | Plant         | Building      | Facilities   | Medical       | Rubbish Tip   | Swimming Pool | Unspent Grants | CRC           | Total Reserves |
|------------------------------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|----------------|---------------|----------------|
| <b>Estimated 30 June 2012</b>      | 24,749        | 18,721        | 29,999        | 6,285        | 46,361        | 12,719        | 14,123        | 12,590         | 31,334        | 196,881        |
| <b>Additions to Reserves</b>       |               |               |               |              |               |               |               |                |               |                |
| Interest Received                  | 2,500         | 1,650         | 2,170         | 700          | 3,800         | 1,200         | 1,100         | 0              | 3,000         | 16,120         |
| Transfer from Municipal Account    | 0             | 0             | 0             | 0            | 0             | 0             | 0             | 0              | 0             | 0              |
| <b>Total Additions to Reserves</b> | <b>2,500</b>  | <b>1,650</b>  | <b>2,170</b>  | <b>700</b>   | <b>3,800</b>  | <b>1,200</b>  | <b>1,100</b>  | <b>0</b>       | <b>3,000</b>  | <b>16,120</b>  |
| <b>Reserves Utilised</b>           |               |               |               |              |               |               |               |                |               |                |
| Unspent Grants                     |               |               |               |              |               |               |               | 12,590         |               | 12,590         |
| Works Crew House                   |               |               | 30,000        |              |               |               |               |                |               | 30,000         |
| Swimming Pool Stage 2 Upgrade      |               |               |               |              |               |               | 7,000         |                |               | 7,000          |
| Medical Reserve                    |               |               |               |              | 50,000        |               |               |                |               | 50,000         |
| <b>Total Reserves Utilised</b>     | <b>0</b>      | <b>0</b>      | <b>30,000</b> | <b>0</b>     | <b>50,000</b> | <b>0</b>      | <b>7,000</b>  | <b>12,590</b>  | <b>0</b>      | <b>99,590</b>  |
| <b>Closing Reserve Balances</b>    | <b>27,249</b> | <b>20,371</b> | <b>2,169</b>  | <b>6,985</b> | <b>161</b>    | <b>13,919</b> | <b>8,223</b>  | <b>0</b>       | <b>34,334</b> | <b>113,411</b> |

**CAPITAL EXPENDITURE BY PROGRAM**  
For The Year Ending 30 June 2013

|   | CAPITAL EXPENDITURE        |                |                   |                       |       |                |           |                           |                               |                                | SOURCES OF FUNDING  |                   |                  |                        |            |          | Comments |                    |               |
|---|----------------------------|----------------|-------------------|-----------------------|-------|----------------|-----------|---------------------------|-------------------------------|--------------------------------|---------------------|-------------------|------------------|------------------------|------------|----------|----------|--------------------|---------------|
|   | Property Plant & Equipment |                |                   |                       |       | Infrastructure |           | Total Capital Expenditure | Restricted Monies Prior Years | Capital Grants & Contributions | Regional Road Group | Roads to Recovery | Country LG Funds | Other Specific Funding | Loan Funds | Reserves |          | Disposal of Assets | Council Funds |
|   | Land & Buildings           | Motor Vehicles | Plant & Equipment | Furniture & Equipment | Roads | Other          |           |                           |                               |                                |                     |                   |                  |                        |            |          |          |                    |               |
| <b>Aged Care</b>                            |                            |                |                   |                       |       |                |           |                           |                               |                                |                     |                   |                  |                        |            |          |          |                    |               |
| Men's Shed                                  | 6,000                      |                |                   |                       |       |                | 6,000     |                           |                               |                                |                     |                   |                  |                        |            |          |          | 6,000              |               |
| <b>Housing</b>                              |                            |                |                   |                       |       |                |           |                           |                               |                                |                     |                   |                  |                        |            |          |          |                    |               |
| Total - Men's Shed                          | 6,000                      | 0              | 0                 | 0                     | 0     | 0              | 6,000     |                           |                               |                                |                     |                   |                  |                        |            |          |          | 6,000              |               |
| Purchase Of Lot 85 Glass Street             | 14,850                     |                |                   |                       |       |                | 14,850    |                           |                               |                                |                     |                   |                  |                        |            |          |          | 14,850             |               |
| Purchase Of Lot 11 Wilson Street Kununoppin | 14,850                     |                |                   |                       |       |                | 14,850    |                           |                               |                                |                     |                   |                  |                        |            |          |          | 14,850             |               |
| <b>Recreation &amp; Culture</b>             |                            |                |                   |                       |       |                |           |                           |                               |                                |                     |                   |                  |                        |            |          |          |                    |               |
| Total - Housing                             | 29,700                     | 0              | 0                 | 0                     | 0     | 0              | 29,700    |                           |                               |                                |                     |                   |                  |                        |            |          |          | 29,700             |               |
| CLGF - Pool retic, lawns, shade, sundries   |                            |                |                   |                       |       | 77,000         | 77,000    |                           |                               |                                |                     |                   |                  |                        |            |          |          | 0                  |               |
| Traying Hall - Kitchen Upgrade              |                            |                |                   |                       |       |                | 0         |                           |                               |                                |                     |                   |                  |                        |            |          |          | 0                  |               |
| Kununoppin Hall                             | 4,955                      |                |                   |                       |       |                | 4,955     |                           |                               |                                |                     |                   |                  |                        |            |          |          | 0                  |               |
| Old Race Track Grandstand                   | 5,000                      |                |                   |                       |       |                | 5,000     |                           |                               |                                |                     |                   |                  |                        |            |          |          | 0                  |               |
| Anglican Church upgrade                     | 66,499                     |                |                   |                       |       |                | 66,499    |                           |                               |                                |                     |                   |                  |                        |            |          |          | 5,000              |               |
| Yeibeni Museum                              | 76,454                     | 0              | 0                 | 0                     | 0     | 77,000         | 153,454   |                           | 56,000                        |                                |                     |                   |                  |                        |            |          | 10,499   |                    |               |
| Total - Recreation & Culture                | 76,454                     | 0              | 0                 | 0                     | 0     | 77,000         | 153,454   |                           | 56,000                        |                                |                     |                   |                  |                        |            |          |          | 15,499             |               |
| <b>Transport</b>                            |                            |                |                   |                       |       |                |           |                           |                               |                                |                     |                   |                  |                        |            |          |          |                    |               |
| Regional Road Group                         |                            |                |                   |                       |       |                |           |                           |                               | 223,233                        |                     |                   |                  |                        |            |          |          | 111,617            |               |
| Kununoppin-Mukinbudin Rd                    |                            |                |                   |                       |       |                | 334,850   | 334,850                   |                               |                                |                     |                   |                  |                        |            |          |          | 20,000             |               |
| Kellerberin-Bencubbin Road                  |                            |                |                   |                       |       |                | 60,000    | 60,000                    |                               | 40,000                         |                     |                   |                  |                        |            |          |          |                    |               |
| Roads to Recovery                           |                            |                |                   |                       |       |                | 268,226   | 268,226                   |                               |                                | 222,564             |                   |                  |                        |            |          |          | 45,662             |               |
| Kununoppin - Bencubbin Road                 |                            |                |                   |                       |       |                |           |                           |                               |                                |                     | 35,333            | 47,167           |                        |            |          |          | 0                  |               |
| CLGF - Kununoppin Airstrip                  |                            |                |                   |                       |       |                | 88,500    | 88,500                    |                               |                                |                     |                   |                  |                        |            |          |          |                    |               |
| Road Construction                           |                            |                |                   |                       |       |                |           |                           |                               |                                |                     |                   |                  |                        |            |          |          |                    |               |
| Gent Road                                   |                            |                |                   |                       |       |                | 30,000    | 30,000                    |                               |                                |                     |                   |                  |                        |            |          |          | 30,000             |               |
| Yeibeni-Kellerberin                         |                            |                |                   |                       |       |                | 59,106    | 59,106                    |                               |                                |                     |                   |                  |                        |            |          |          | 59,106             |               |
| Grain Freight Route                         |                            |                |                   |                       |       |                |           |                           |                               |                                |                     |                   |                  |                        |            |          |          |                    |               |
| Sutherland Street                           |                            |                |                   |                       |       |                | 286,116   | 286,116                   |                               |                                |                     |                   |                  |                        |            |          |          | 0                  |               |
| Bencubbin-Kellerberin Road                  |                            |                |                   |                       |       |                | 2,390,611 | 2,390,611                 |                               |                                |                     |                   |                  |                        |            |          |          | 0                  |               |
| Twine Street                                |                            |                |                   |                       |       |                | 84,000    | 84,000                    |                               |                                |                     |                   |                  |                        |            |          |          | 0                  |               |
| Total - Transport Services                  | 0                          | 0              | 0                 | 0                     | 0     | 3,512,809      | 88,500    | 3,601,409                 |                               | 263,233                        | 222,564             | 35,333            | 2,815,177        |                        |            |          |          | 161,386            |               |
| <b>Economic Services</b>                    |                            |                |                   |                       |       |                |           |                           |                               |                                |                     |                   |                  |                        |            |          |          |                    |               |
| Caravan Park Relocation                     | 58,995                     |                |                   |                       |       |                |           | 58,995                    |                               |                                |                     |                   |                  |                        |            |          |          | 7,615              |               |
| Yarragin Rock                               | 16,008                     |                |                   |                       |       |                |           | 16,008                    | 51,380                        |                                |                     |                   |                  |                        |            |          |          | 14,139             |               |
| Billycatting Reserve                        | 46,513                     |                |                   |                       |       |                |           | 46,513                    | 1,869                         |                                |                     |                   |                  |                        |            |          |          | 15,500             |               |
| Cover Dam, re sequence water flow           |                            |                |                   |                       |       |                |           |                           | 31,013                        |                                |                     |                   |                  |                        |            |          |          | 20,000             |               |
| Total - Economic Services                   | 121,516                    | 0              | 0                 | 0                     | 0     | 120,000        | 241,516   | 241,516                   | 100,000                       |                                |                     |                   |                  |                        |            |          |          | 57,254             |               |
| <b>Other Property &amp; Services</b>        |                            |                |                   |                       |       |                |           |                           |                               |                                |                     |                   |                  |                        |            |          |          |                    |               |
| House - 3 bed, 2 bath                       | 281,166                    |                |                   |                       |       |                |           | 281,166                   |                               |                                |                     |                   |                  |                        |            | 30,000   |          | 8,500              |               |
| Works - Kitchen Lot 75 Adam Street          |                            |                |                   |                       |       |                |           |                           |                               |                                |                     |                   |                  |                        |            |          |          | 0                  |               |
| Works - Laundry/Bathroom Lot 139A Feigate   |                            |                |                   |                       |       |                |           |                           |                               |                                |                     |                   |                  |                        |            |          |          | 0                  |               |
| Works - Carport at Lot 59 Glass Street      | 6,000                      |                |                   |                       |       |                |           | 6,000                     |                               |                                |                     |                   |                  |                        |            |          |          | 6,000              |               |
| Total - Other Property & Services           | 287,166                    | 0              | 0                 | 0                     | 0     | 0              | 287,166   | 287,166                   |                               |                                |                     | 242,666           |                  |                        |            |          |          | 14,500             |               |

| OVERALL TOTALS |         |           | RESTRICTED CASH | CAPITAL ROAD GRANTS | CAPITAL COUNCIL |
|----------------|---------|-----------|-----------------|---------------------|-----------------|
| 520,836        | 0       | 0         | 108,671         | 240,262             | 284,339         |
| 3,512,909      | 285,500 | 4,319,245 | 222,564         | 3,479,999           | 0               |
| 424,940        | 5,000   | 424,940   | 263,233         | 2,815,177           | 0               |
| 5,000          |         |           |                 | 3,648,973           |                 |
|                |         |           | 197,783         |                     |                 |
|                |         |           | 465,654         |                     |                 |
|                |         |           | 76,519          |                     |                 |
|                |         |           | 240,262         |                     |                 |
|                |         |           |                 |                     | 321,339         |

| PLANT ITEM                          | Plate   | Purch          | Hrs/kms<br>30/06/2010 | 2011/12  | 2012/13        | 2013/14        | 2014/15        | 2015/16        | 2016/17        | 2017/18        | 2018/19        | 2019/20       | 2020/21        | 2021/22  | Total            | Cycle          |
|-------------------------------------|---------|----------------|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|----------|------------------|----------------|
| Construction Grader 12H             | KTY182  | 2003           | 5,078                 |  |                |                | 360,000        |                |                |                |                |               | 380,000        |          | 360,000          | 8-10 yr        |
| Maintenance Grader 120H             | KTY152  | 1997           | 7,667                 |  |                |                |                |                |                |                |                |               | 380,000        |          | 380,000          | 8-10 yr        |
| 14m3 Truck                          | KTY1915 | 2005           | 107,379               |  | 230,000        |                |                |                |                |                | 250,000        |               |                |          | 480,000          | 6 yr           |
| 14m3 Truck                          | KTY4090 | 2009           | 18,196                |  |                |                |                | 230,000        |                |                |                |               |                |          | 230,000          | 6 yr           |
| 8m3 Truck                           | KTY82   | 1997           | 143,924               |  |                | 150,000        |                |                |                |                |                |               |                |          | 150,000          | until dead     |
| Volvo Loader LE70                   | KTY4070 | 2006           | 2,721                 |  | provisional    |                |                |                |                | 320,000        |                |               |                |          | 320,000          | 10 yrs         |
| McCormack Tractor                   | KTY80   | 2001           | 3,509                 |  |                |                | 120,000        |                |                |                |                |               |                |          | 120,000          | 15 yrs         |
| CAT Backhoe                         | KTY116  | 2005           | 2,345                 |  |                |                | 180,000        |                |                |                |                |               |                |          | 180,000          | 10 yrs         |
| Vibrating Rolling                   | KTY4040 | 2005           | 1,123                 |  |                |                |                |                |                |                |                |               |                |          | 180,000          | 10 yrs         |
| Multi Tyre Roller                   | KTY91   | 1994           | 4,974                 | 145,000  |                |                |                |                |                |                |                |               |                |          | 145,000          | 20+ yrs        |
| Chamb Tractor                       |         | 1980           | 371                   |  |                |                |                |                |                |                |                |               |                |          | 0                | 20+ yrs        |
| Utility - General (S/cab)           | KTY1700 | 2001           | 91,061                |  |                | 27,000         |                | 28,000         |                |                |                | 31,000        |                |          | 86,000           | 4 yrs          |
| Utility - Works Crew (Dual cab)     | KTY080  | 2009           | 28,295                |  |                |                |                | 33,000         |                |                | 36,000         |               |                |          | 97,000           | 3 yrs          |
| Utility - Gardener (Space cab)      | KTY1890 | 2008           | 32,311                |  |                |                |                | 33,000         |                |                |                |               |                |          | 69,000           | 4 yrs          |
| Street Sweeper                      | KTY4044 | 2005           | 184                   |  |                |                |                |                |                |                |                |               |                |          | 0                | 0              |
| Minor Plant                         |         |                |                       | 5,000  | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000         | 5,000          | 5,000    | 50,000           |                |
| <b>TOTAL</b>                        |         |                |                       | <b>178,000</b>   | <b>235,000</b> | <b>182,000</b> | <b>365,000</b> | <b>476,000</b> | <b>158,000</b> | <b>325,000</b> | <b>291,000</b> | <b>36,000</b> | <b>421,000</b> | <b>0</b> | <b>2,667,000</b> |                |
| Value of trade-in on plant          |         |                |                       | 20,000   | 80,000         | 30,000         | 110,000        | 90,000         | 25,000         | 110,000        | 100,000        | 14,000        | 100,000        |          |                  |                |
| Value of trade-in on plant          |         |                |                       | 10,000   |                | 2,000          |                | 50,000         | 10,000         |                | 18,000         |               | 12,000         |          |                  |                |
| Value of trade-in on plant          |         | Sale - Karcher |                       |  |                |                |                | 13,000         |                |                |                |               |                |          |                  |                |
| Value of trade-in on plant          |         |                |                       |  |                |                |                | 16,000         |                |                |                |               |                |          |                  |                |
| <b>TOTAL</b>                        |         |                |                       | <b>30,000</b>  | <b>80,000</b>  | <b>32,000</b>  | <b>110,000</b> | <b>169,000</b> | <b>35,000</b>  | <b>110,000</b> | <b>118,000</b> | <b>14,000</b> | <b>112,000</b> | <b>0</b> | <b>810,000</b>   |                |
| <b>Estimated Cost of Changeover</b> |         |                |                       | <b>148,000</b>   | <b>155,000</b> | <b>150,000</b> | <b>255,000</b> | <b>307,000</b> | <b>123,000</b> | <b>215,000</b> | <b>173,000</b> | <b>22,000</b> | <b>309,000</b> | <b>0</b> | <b>1,857,000</b> |                |
| <b>Annual Average - net cost</b>    |         |                |                       | <b>This should be the minimum annual average total cost of plant acquisition plus transfers to Plant Reserve</b> |                |                |                |                |                |                |                |               |                |          |                  | <b>185,700</b> |

**Plant Reserve Activity - Estimated**

|  | 2.85%      | 2011/12       | 2012/13       | 2013/14        | 2014/15        | 2015/16        | 2016/17    | 2017/18        | 2018/19        | 2019/20        | 2020/21        | 2021/22  |
|--|------------|---------------|---------------|----------------|----------------|----------------|------------|----------------|----------------|----------------|----------------|----------|
| Budget interest earning rate                     |            |               |               |                |                |                |            |                |                |                |                |          |
| Average Expenditure required                     | \$ 185,700 |               |               |                |                |                |            |                |                |                |                |          |
| Transfer In / Out - Net Requirement less Average |            |               |               |                |                |                |            |                |                |                |                |          |
| Balance - 1 July                                 |            | 16,449        | 54,618        | 86,874         | 125,050        | 59,314         | -60,295    | 686            | -28,594        | -16,709        | 146,515        |          |
| ADD - Transfer from Muni                         |            | 37,700        | 30,700        | 35,700         | 0              | 0              | 62,700     | 0              | 12,700         | 163,700        | 0              |          |
| Interest earnings                                |            | 469           | 1,557         | 2,476          | 3,564          | 1,690          | -1,718     | 20             | -815           | -476           | 4,176          |          |
| <b>Sub-Total</b>                                 |            | <b>54,618</b> | <b>86,874</b> | <b>125,050</b> | <b>128,614</b> | <b>61,005</b>  | <b>686</b> | <b>706</b>     | <b>-16,709</b> | <b>146,515</b> | <b>150,690</b> | <b>0</b> |
| LESS - Transfer to Muni                          |            | 0             | 0             | 0              | 69,300         | 121,300        | 0          | 29,300         | 0              | 0              | 123,300        | 0        |
| <b>PLANT RESERVE - ESTIMATED BALANCE</b>         |            | <b>54,618</b> | <b>86,874</b> | <b>125,050</b> | <b>59,314</b>  | <b>-60,295</b> | <b>686</b> | <b>-28,594</b> | <b>-16,709</b> | <b>146,515</b> | <b>27,390</b>  | <b>0</b> |

**SHIRE OF TRAYNING**  
**SCHEDULE OF FEES AND CHARGES 2012/13**

|   | 2011/12<br>Charge<br>\$       | 2012/13<br>Charge<br>\$ |
|---|-------------------------------|-------------------------|
| <b><u>PLANT</u></b>                               |                               |                         |
| <b><u>With Operator</u></b>                       |                               |                         |
| ***** Cat 12G / 120G Grader                       | 170.00 Hr                     | \$ 173 Hr               |
| ***** Volvo L70E Loader                           | 150.00 Hr                     | \$ 153 Hr               |
| ***** 14 m3 Truck                                 | 140.00 Hr                     | \$ 143 Hr               |
| ***** 8 m3 Truck                                  | 120.00 Hr                     | \$ 122 Hr               |
| ***** John Deere Tractor                          | 150.00 Hr                     | \$ 153 Hr               |
| ***** Road Broom / Tractor                        | 155.00 Hr                     | \$ 158 Hr               |
| ***** S/P Multi Tyred Roller                      | 130.00 Hr                     | \$ 132 Hr               |
| ***** Drawn Roll / Chamberlain Tractor            | 125.00 Hr                     | \$ 127 Hr               |
| ***** Slasher / Tractor                           | 150.00 Hr                     | \$ 153 Hr               |
| ***** Backhoe                                     | 130.00 Hr                     | \$ 132 Hr               |
| ***** Vibe Roller                                 | 220.00 Hr                     | \$ 224 Hr               |
| ***** Dry Hire by Arrangement                     | Above rates less Labour Rates |                         |
| <br><b><u>Without Operator</u></b>                |                               |                         |
| ***** Plate Compactor                             | 60.00 Day                     | \$ 61 Day               |
| ***** Plate Compactor                             | 15.00 Hr                      | \$ 15 Hr                |
| ***** Tree Planter                                | 115.00 Day                    | \$ 117 Day              |
| ***** Ripper, Trailer, Mixer                      | 60.00 Day                     | \$ 61 Day               |
| ***** Drawn Roller                                | 60.00 Day                     | \$ 61 Day               |
| ***** Generator                                   | 60.00 Day                     | \$ 61 Day               |
| ***** Electric Jack Hammer                        | 60.00 Day                     | \$ 61 Day               |
| ***** Portable Toilet                             | 100.00 Day                    | \$ 102 Day              |
| ***** SAM Trailer only to other Local Governments | 0.00 Day                      | \$ 50 Day               |
| ***** SAM Trailer only to other Local Governments | 0.00 Week                     | \$ 350 Week             |
| ***** Cat Trap                                    | 10.00 Week                    | \$ 10 Week              |
| ***** Cat Trap Deposit                            | 50.00 Refundable              | \$ 50 Refundable        |

Minimum of half hour plant hire

|  |                    |                    |
|--|--------------------|--------------------|
| <b><u>Materials</u></b>                    |                    |                    |
| ***** Water                                | 15.00 + \$2.00 /kl | \$ 15 + \$2.00 /kl |
| ***** Sand / Gravel per tonne delivered    | 30.00              | \$ 31              |
| ***** Blue Metal per tonne delivered       | 70.00 *            | \$ 71 *            |
| ***** Blue Metal Mixed per tonne delivered | 40.00 *            | \$ 41 *            |
| ***** Mulch per cubic meter delivered      | 15.00 *            | \$ 15 *            |
| ***** Delivery - Purchases under 5 m3      | 30.00              | \$ 31              |
| ***** Sand/Gravel Material only            | 10.00              | \$ 10              |

\* Material charges for Sand, Gravel and Blue Metal include delivery within the Shire of Trayning

|  |          |          |
|--|----------|----------|
| <b><u>Labour</u></b>                     |          |          |
| ***** Works Supervisor                   | 75.00 Hr | \$ 76 Hr |
| ***** Labour                             | 55.00 Hr | \$ 56 Hr |
| <br><b><u>Overtime labour</u></b>        |          |          |
| ***** Time and a half - Additional /hour | 37.50 Hr | \$ 38 Hr |
| ***** Double time - Additional / hour    | 75.00 Hr | \$ 76 Hr |

Minimum out of hours call out - 3 Hours

\*\*\*\*\* Prices are GST Inclusive

**SHIRE OF TRAYNING  
SCHEDULE OF FEES AND CHARGES 2012/13**

|                              |  |                  | 2011/12<br>Charge<br>\$ | 2012/13<br>Charge<br>\$ |
|------------------------------|--|------------------|-------------------------|-------------------------|
| <b><u>ADMINISTRATION</u></b> |  |                  |                         |                         |
| *****                        | <b>Photocopying / Copy printing - A4 Single Sided (SS)</b> | First 20 copies  | 0.50                    | 0.50                    |
| *****                        |  | Thereafter       | 0.30                    | 0.30                    |
| *****                        | A4 Double Sided (DS)                                       | First 20 copies  | 0.60                    | 0.60                    |
| *****                        |  | Thereafter       | 0.40                    | 0.40                    |
| *****                        | A4 Coloured Printing SS                                    | First 20 copies  | 0.70                    | 0.70                    |
| *****                        |  | Thereafter       | 0.50                    | 0.50                    |
| *****                        | A4 Coloured Printing DS                                    | First 20 copies  | 0.80                    | 0.80                    |
| *****                        |  | Thereafter       | 0.60                    | 0.60                    |
| *****                        | A4 Photo Paper/Card<br>/Coloured Paper                     | First 20 copies  | 1.00                    | 1.00                    |
| *****                        |  | Thereafter       | 0.80                    | 0.80                    |
| *****                        | A3 Single Sided  | First 20 copies  | 0.60                    | 0.60                    |
| *****                        |  | Thereafter       | 0.40                    | 0.40                    |
| *****                        | A3 Double Sided  | First 20 copies  | 0.70                    | 0.70                    |
| *****                        |  | Thereafter       | 0.50                    | 0.50                    |
| *****                        | A3 Coloured Printing SS                                    | First 20 copies  | 0.80                    | 0.80                    |
| *****                        |  | Thereafter       | 0.60                    | 0.60                    |
| *****                        | A3 Coloured Printing DS                                    | First 20 copies  | 0.90                    | 0.90                    |
| *****                        |  | Thereafter       | 0.70                    | 0.70                    |
| *****                        | <b>Large Format Printing</b>                               | A1               | 5.50                    | 5.60                    |
| *****                        |  | A1               | 36.00                   | 36.70                   |
| *****                        |  | A1               | 36.00                   | 36.70                   |
| *****                        |  | Plan Prints A1   | 11.00                   | 11.20                   |
| *****                        |  | A2               | 5.50                    | 5.60                    |
| *****                        |  | A2               | 26.00                   | 26.50                   |
| *****                        |  | A2               | 26.00                   | 26.50                   |
| *****                        |  | A3               | 5.50                    | 5.60                    |
| *****                        |  | A3               | 21.00                   | 21.40                   |
| *****                        |  | A3               | 21.00                   | 21.40                   |
| *****                        | <b>Laminating</b>  | Credit Card Size | 0.50                    | 0.50                    |
| *****                        |  | Thereafter       | 0.40                    | 0.40                    |
| *****                        |  | A5 Size          | 0.60                    | 0.60                    |
| *****                        |  | Thereafter       | 0.50                    | 0.50                    |
| *****                        |  | A4 Size          | 0.70                    | 0.70                    |
| *****                        |  | Thereafter       | 0.60                    | 0.60                    |
| *****                        |  | A3 Size          | 1.10                    | 1.10                    |
| *****                        |  | Thereafter       | 0.90                    | 0.90                    |

\*\*\*\*\* Prices are GST Inclusive



**SHIRE OF TRAYNING  
SCHEDULE OF FEES AND CHARGES 2012/13**

|                              |  | 2011/12<br>Charge<br>\$ | 2012/13<br>Charge<br>\$ |
|------------------------------|--|-------------------------|-------------------------|
| <b><u>ADMINISTRATION</u></b> |  |                         |                         |
| <b><u>NINGHAN NEWS</u></b>   |  |                         |                         |
| *****                        | Magazine   | 0.90                    | 0.95                    |
| *****                        | Advertising  |                         |                         |
| *****                        | Small  | 6.00                    | 6.10                    |
| *****                        | Small Colour   | 9.00                    | 9.15                    |
| *****                        | 1/4 Page   | 8.00                    | 8.15                    |
| *****                        | 1/4 Page Colour  | 12.00                   | 12.25                   |
| *****                        | 1/2 Page   | 14.00                   | 14.30                   |
| *****                        | 1/2 Page Colour  | 21.00                   | 21.40                   |
| *****                        | Full Page  | 19.00                   | 19.35                   |
| *****                        | Full Page Colour   | 28.50                   | 29.05                   |
|                              | Subscriptions  |                         |                         |
| *****                        | General  | 18.00                   | 18.35                   |
| *****                        | Postal   | 62.50                   | 63.70                   |
| *****                        | Electronic   | 10.50                   | 10.70                   |
| *****                        | <b>General Secretarial Work</b>                                |                         |                         |
|                              | per 1/4 hour   | 20.00                   | 20.40                   |
| *****                        | <b>Facsimile</b>   |                         |                         |
|                              | Incoming / Outgoing - received or transmitted within Australia | 5.00                    | 5.10                    |
| *****                        | <b>Email</b>   |                         |                         |
|                              | Incoming / Outgoing  | 5.00                    | 5.10                    |
| *****                        | <b>Shire Maps</b>  |                         |                         |
|                              | Each   | 15.00                   | 15.30                   |
|                              | <b>Electoral Rolls</b>   |                         |                         |
|                              | Each   | 20.00                   | 20.40                   |
|                              | <b>Property Inquiries</b>                                      | 75.00                   | 76.45                   |
| *****                        | <b>Telephone Book</b>  |                         |                         |
| *****                        | First copy   | 3.00                    | 3.10                    |
| *****                        | Additional Copies  | 3.00                    | 3.10                    |
|                              | <b>Advertising</b>   |                         |                         |
| *****                        | ¼ page advert  | 40.00                   | 40.75                   |
| *****                        | ½ page advert  | 60.00                   | 61.15                   |
|                              | <b>Freedom of Information:</b>                                 |                         |                         |
|                              | Application Fee  | 40.00                   | 30.00                   |
|                              | Activity Fees - Staff time                                     |                         |                         |
|                              | per hour or part thereof                                       | 38.50                   | 30.00                   |
| *****                        | Photocopying   |                         |                         |
|                              | per sheet  | 0.30                    | 0.20                    |
| *****                        | Prices are GST Inclusive                                       |                         |                         |

**SHIRE OF TRAYNING**  
**SCHEDULE OF FEES AND CHARGES 2012/13**

|  | 2011/12<br>Charge<br>\$ | 2012/13<br>Charge<br>\$ |
|--|-------------------------|-------------------------|
| <b><u>HALLS, PAVILION, COMMUNITY CENTRE</u></b>                        |                         |                         |
| ***** Functions at which alcohol is consumed                           | 60.00                   | 61.15                   |
| <i>Copy of permit to be sent to Bencubbin Police on each occasion.</i> |                         |                         |
| Functions at which alcohol is <b>not</b> consumed:                     |                         |                         |
| ***** Friday Night (after 6pm), Saturday & Sunday                      | 45.00                   | 45.85                   |
| ***** Weekdays   | 25.00                   | 25.45                   |
| ***** Non Profit making bodies/beautician/hair dresser                 | 5.50                    | 5.60                    |
| Meetings:  |                         |                         |
| ***** Landcare Groups, Schools   | No Charge               | No Charge               |
| ***** Trestles - each per day  | 6.00                    | 6.00                    |
| ***** Chairs - each per day  | 1.00                    | 1.00                    |
| ***** Bond for Functions and items                                     | 100.00                  | 100.00                  |

**NINGHAN FITNESS CENTRE**

|   |       |          |       |          |
|---|-------|----------|-------|----------|
| ***** Adult   | 55.00 | per year | 56.00 | per year |
| ***** Family  | 85.00 | per year | 86.65 | per year |
| ***** Pensioner (must hold pension concession card) | 30.00 | per year | 30.60 | per year |
| ***** Student (13 - 17 years)                       | 30.00 | per year | 30.60 | per year |
| ***** Casual Use                                    | 10.00 | per day  | 10.20 | per day  |
| ***** Bond for Key Hire                             |       |          | 20.00 |          |

**OTHER EQUIPMENT HIRE**

|  |           |      |      |
|--|-----------|------|------|
| ***** Bowling Green Lights                             | per night | 5.00 | 5.00 |
| ***** Tennis Court Lights                              | per night | 5.00 | 5.00 |
| ***** Basketball Court Lights (other than Club nights) | per night | 5.00 | 5.00 |

\*\*\*\*\* Prices are GST Inclusive

**SHIRE OF TRAYNING  
SCHEDULE OF FEES AND CHARGES 2012/13**

|                                   |                              | 2011/12<br>Charge<br>\$ | 2012/13<br>Charge<br>\$ |
|-----------------------------------|------------------------------|-------------------------|-------------------------|
| <b><u>CARAVAN PARK RENTAL</u></b> |                              |                         |                         |
| *****                             | Per Night                    | 20.00                   | 21.00                   |
| *****                             | Per Week                     | 80.00                   | 82.00                   |
| *****                             | Tent                         | 7.50                    | 7.60                    |
| *****                             |                              | plus \$2.00 per person  | plus \$2.00 per person  |
|                                   | Deposit - Ablution Block Key | 20.00                   | 20.00                   |

|                             |                           |        |           |           |
|-----------------------------|---------------------------|--------|-----------|-----------|
| <b><u>SWIMMING POOL</u></b> |                           |        |           |           |
| *****                       | Season Ticket             | Family | 105.00    | 107.00    |
| *****                       |                           | Adult  | 40.00     | 41.00     |
| *****                       |                           | Child  | 40.00     | 41.00     |
| *****                       | Gate Admission            | Adult  | 2.00      | 2.00      |
| *****                       |                           | Child  | 2.00      | 2.00      |
|                             | Non Swimmers / Spectators |        | No charge | No charge |
|                             | Other:                    |        |           |           |
| *****                       | Pool Inspection Fees      |        | 55.00     | 55.00     |

**DOGS**

|                       |                            |         |       |       |
|-----------------------|----------------------------|---------|-------|-------|
| Dog Pound Fees        |                            |         |       |       |
|                       | Shire Impounding Fee       | per day | 50.00 | 50.00 |
|                       | Shire Pound Sustenance Fee | per day | 11.00 | 11.00 |
| Dog Registration Fees |                            |         |       |       |
| One Year              |                            |         |       |       |
|                       | Dog or Bitch               |         | 30.00 | 30.00 |
|                       | Dog or Bitch - desexed     |         | 10.00 | 10.00 |
| Three Years           |                            |         |       |       |
|                       | Dog or Bitch               |         | 75.00 | 75.00 |
|                       | Dog or Bitch - desexed     |         | 18.00 | 18.00 |

Farm or working Dogs - a quarter of the fee otherwise payable.

Guide Dogs are exempt from all dog registration charges.

Registration after 31 May in any year - half the fee otherwise payable for that year only (ie expires end October in same year).

Dogs owned by an eligible pensioner - half the fee otherwise payable.

**EMERGENCY SERVICES LEVY**

|                         |       |       |
|-------------------------|-------|-------|
| Emergency Services Levy | 55.00 | 55.00 |
|-------------------------|-------|-------|

\*\*\*\*\* Prices are GST Inclusive

**SHIRE OF TRAYNING  
SCHEDULE OF FEES AND CHARGES 2012/13**

**HEALTH / BUILDING / TOWN PLANNING**

**2012/13  
Charge  
\$**

**Planning, BRB and Health Fees effective 1 July 2012**

**Building Fees – Building Regulations 1989**

**Division 1 - Applications for building permits, demolition permits**

- |   |   |       |
|---|---|-------|
| 1 | Certified application for a building permit   |       |
|   | (a) Class 1 (residence) &<br>Class 10A, B (sheds, pools, masts etc)                       | 0.19% |
|   | <i>Estimated value including GST</i>  |       |
|   | (b) Class 2 to 9  | 0.09% |
|   | <i>Estimated value including GST</i>  |       |
| 2 | Uncertified application for a building permit   | 0.32% |
|   | <i>Estimated value including GST</i>  |       |
| 3 | Application for a demolition permit   |       |
|   | (a) Class 1 (residence) &<br>Class 10A, B (sheds, pools, masts etc)                       | \$90  |
|   | <i>Estimated value including GST</i>  |       |
|   | (b) Class 2 to 9  | \$90  |
|   | <i>Estimated value including GST</i>  |       |
|   | For each story of the building  |       |
| 4 | Application to extend the time during which a building<br>or demolition permit has effect | \$90  |

**Division 2 - Applications for occupancy permits, building approval certificates**

- |    |   |       |
|----|---|-------|
| 1  | Application for an occupancy permit for a completed building  | \$90  |
| 2  | Application for a temporary occupancy permit for an incomplete building   | \$90  |
| 3  | Application for modification of an occupancy permit for additional use<br>of a building on a temporary basis                      | \$90  |
| 4  | Application for a replacement occupancy permit for permanent change of<br>the building's use, classification                      | \$90  |
| 5  | Application for an occupancy permit of building approval certificate<br>for registration of strata scheme, plan of re-subdivision | \$10  |
|    | For each strata unit<br>But not less than \$100   |       |
| 6  | Application for an occupancy permit for a building in respect of<br>which unauthorised work as been done                          | 0.18% |
|    | <i>Estimated value including GST</i>  |       |
|    | But not less than \$90  |       |
| 7  | Application for a building approval certificate for a building in<br>respect of which unauthorised work has been done             | 0.38% |
|    | <i>Estimated value including GST</i>  |       |
|    | But not less than \$90  |       |
| 8  | Application to replace an occupancy permit for an existing building   | \$90  |
| 9  | Application for a building approval certificate for an existing building<br>where unauthorised work has been done                 | \$90  |
| 10 | Application to extend the time during which an occupancy permit or<br>building approval certificate has effect.                   | \$90  |

**SHIRE OF TRAYNING**  
**SCHEDULE OF FEES AND CHARGES 2012/13**

**HEALTH / BUILDING / TOWN PLANNING**

**2012/13  
Charge  
\$**

**Planning, BRB and Health Fees effective 1 July 2012**

**Division 3 - Other Applications**

- |  |         |
|--|---------|
| 1 Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought) | \$2,000 |
|--|---------|

**Building Fees – Builders Registration Act 1939**

Building Service Levy (BSL), formerly Builders Registration Board Levy (BRB)

- |  |         |
|--|---------|
| 1 Building Permit  |         |
| (a) Over \$45,000 (inc GST)                                    | 0.09%   |
| (b) \$45,000 or less (inc GST)                                 | \$40.50 |
| 2 Demolition Permit  |         |
| (a) Over \$45,000 (inc GST)                                    | 0.09%   |
| (b) \$45,000 or less (inc GST)                                 | \$40.50 |
| 3 Occupancy Permit for approved building work                  |         |
| (a) Over \$45,000 (inc GST)                                    | \$40.50 |
| (b) \$45,000 or less (inc GST)                                 | \$40.50 |
| 4 Building Approval Certificate for approved building work     |         |
| (a) Over \$45,000 (inc GST)                                    | \$40.50 |
| (b) \$45,000 or less (inc GST)                                 | \$40.50 |
| 5 Occupancy Permit for Unauthorised Building Work              |         |
| (a) Over \$45,000 (inc GST)                                    | 0.18%   |
| (b) \$45,000 or less (inc GST)                                 | \$91.00 |
| 6 Building Approval Certificate for Unauthorised Building Work |         |
| (a) Over \$45,000 (inc GST)                                    | 0.18%   |
| (b) \$45,000 or less (inc GST)                                 | \$91.00 |

**Building Fees – Building and Construction Industry Training Fund and Levy Collection Act 1990**

|   |       |       |
|---|-------|-------|
| BCITF payable where estimated value of work exceeds \$20,000 incl GST | 0.20% | 0.20% |
|---|-------|-------|

**Other Fees & Charges**

- |   |  |      |
|---|--|------|
| 1 Building Inspection Service Fee                       |  | \$45 |
|   | Plus \$0.91 per kilometre staff time travelled |      |
| 2 Amended Plans (% of original plans – minimum \$40.00) | 10%  |      |
| 3 Preliminary plans (% of Licence)                      | 25%  |      |
| 4 Material on street (m2 per month)                     | \$1.00   |      |

**SHIRE OF TRAYNING**  
**SCHEDULE OF FEES AND CHARGES 2012/13**

|  | 2011/12<br>Charge<br>\$ | 2012/13<br>Charge<br>\$ |
|--|-------------------------|-------------------------|
| <b>Sewerage – Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste) Regulations 1979 (Regs 4 &amp; 4A)</b> |                         |                         |
| LOCAL GOVERNMENT APPLICATION FEE:<br>HEALTH DEPARTMENT OF WA<br>APPLICATION FEE -  | \$113.00                | \$113.00                |
| (a) WITH A LOCAL GOVERNMENT REPORT:  | \$35.00                 | \$35.00                 |
| (b) WITHOUT A LOCAL GOVERNMENT REPORT:   | \$110.00                | \$110.00                |
| LOCAL GOVERNMENT REPORT FEE<br>(THIS FEE IS SET BY THE LOCAL GOVERNMENT)<br>RECOMMENDED FEE:   | \$92.00                 | \$92.00                 |
| FEE FOR THE GRANT OF A PERMIT TO USE<br>AN APPARATUS (INCLUDING ALL INSPECTIONS):  | \$113.00                | \$113.00                |
| <b>Swimming Pool Inspection – 53(2) of the Building Regulations 2012</b>   |                         |                         |
| 4 yearly pool fence inspection   | \$55.00                 | \$55.00                 |

**Planning Fees – Planning and Development (Local Government Planning Fees) Regulations 2000**

Due to the range and type of planning fees all applications need to be presented to the Shire office on a case by case basis to determine fees payable.

The Planning fees are set out in the Planning Bulletin. Presently at Planning Bulletin No 93/2012 issued June 2012

|   |        |        |
|---|--------|--------|
| ***** <b><u>REFUSE / WASTE REMOVAL</u></b><br>Per 240 Litre bin for refuse collection | 170.00 | 180.00 |
| ***** <b><u>RECYCLING SERVICE</u></b><br>Per 240 Litre bin for recycling collection   | 75.00  | 80.00  |
| ***** <b><u>TV CHARGES</u></b><br>TV Satellite per annum                              | 46.00  | 50.00  |

\*\*\*\*\* Prices are GST Inclusive

**SHIRE OF TRAYNING  
SCHEDULE OF FEES AND CHARGES 2012/13**

|  | 2011/12<br>Charge<br>\$ | 2012/13<br>Charge<br>\$ |
|--|-------------------------|-------------------------|
| <b><u>CEMETERY FEES</u></b>  |                         |                         |
| (The following Cemetery Fees are exempt from GST)  |                         |                         |
| Internment of any adult in grave 1.8m deep   | 286.00                  | 400.00                  |
| Internment of any child under 7 years of age in grave 1.4m deep  | 208.00                  | 290.00                  |
| Internment of any stillborn child in ground set apart for such purpose<br>In private ground including the issue of a "Grant of Burial" | 117.00                  | 160.00                  |
| Land for Grave 2.4m x 1.2m where directed  | 27.00                   | 27.50                   |
| Land for Grave 2.4m x 2.4m where directed  | 55.00                   | 56.00                   |
| Land for Grave 2.4m x 3.6m where directed  | 80.00                   | 81.50                   |
| Extra Charges - If Graves are required to be sunk deeper than 1.8m deep  |                         |                         |
| For first additional 0.3m  | 52.00                   | 53.00                   |
| Re-opening of any ordinary grave   |                         |                         |
| For each internment  | 286.00                  | 400.00                  |
| For each internment of a child under 7 years of age  | 286.00                  | 400.00                  |
| For each internment of a stillborn child   | 286.00                  | 400.00                  |
| Re-opening a brick grave   | 286.00                  | 400.00                  |
| Monument/Plaque Fee  | 22.00                   | 22.50                   |
| <b>Niche Wall</b>  |                         |                         |
|  | 104.00                  | 106.00                  |
|  | 143.00                  | 146.00                  |
| <b><u>HISTORY BOOKS</u></b>  |                         |                         |
|  | 50.00                   | 50.00                   |

All other charges as per Council adopted By-Law

\*\*\*\*\* Prices are GST Inclusive

**SHIRE OF TRAYNING**  
**SCHEDULE OF FEES AND CHARGES 2012/13**

|  | <b>2011/12</b>  | <b>2012/13</b>  |
|--|-----------------|-----------------|
|  | <b>Charge</b>   | <b>Charge</b>   |
|  | <b>\$</b>       | <b>\$</b>       |
| <b><u>COUNCIL HOUSING / VEHICLE RENTAL CHARGES</u></b>           |                 |                 |
| Lot 144 Adam St (as per Salary Agreement - see vehicle)          | Nil             | Nil             |
| Hire of CEO's Vehicle per week                                   | As per contract | As per contract |
| Lot 142 Adam St (as per Salary Agreement - see vehicle)          | Nil             | Nil             |
| Hire of DCEO's Vehicle   | As per contract | As per contract |
| Lot 112 Coronation St (as per Salary Agreement - see vehicle)    | Nil             | Nil             |
| Hire of Works Supervisor's Vehicle per week                      | As per contract | As per contract |
| Lot 144 Adam Street (Occasional Rental)                          | 0.00 p/week     | 63.70 p/week    |
| Lot 59 Glass St  | 62.50 p/week    | 63.70 p/week    |
| Lot 60 Glass St  | 67.50 p/week    | 68.80 p/week    |
| Lot 90 Railway Street  | 67.50 p/week    | 68.80 p/week    |
| Lot 37 Coronation Street   | 67.50 p/week    | 68.80 p/week    |
| Lot 75 Adam Street   | 62.50 p/week    | 63.70 p/week    |
| Lot 139A Felgate Pde - Duplex                                    | 62.50 p/week    | 63.70 p/week    |
| Lot 139B Felgate Pde - Duplex                                    | 62.50 p/week    | 63.70 p/week    |
| Aged Persons Units                    25% of income to a maximum | 75.00 p/week    | 76.50 p/week    |
| Single Persons Units                25% of income to a maximum   | 75.00 p/week    | 76.50 p/week    |
| Lot 150 Hughes St                    Doctor's Residence          | 160.00 p/week   | 170.00 p/week   |

**MEMBERS FEES**

(For Councillors not completing a full 12 months, allowances will be calculated on a pro-rata basis)

|                  |                                      |                    |                    |
|------------------|--------------------------------------|--------------------|--------------------|
| President        | Council & Special Meeting attendance | 280.00 per meeting | 280.00 per meeting |
|                  | Committee Meeting attendance fee     | 140.00 per meeting | 140.00 per meeting |
|                  | Non Council Committees               | 30.00 per meeting  | 30.00 per meeting  |
|                  | President's Allowance - per annum    | 3,000.00 per annum | 3,000.00 per annum |
| Deputy President | Deputy President's Allowance         | 750.00 per annum   | 750.00 per annum   |
|                  | Council Meetings                     | 140.00 per meeting | 140.00 per meeting |
|                  | Committee Meetings                   | 70.00 per meeting  | 70.00 per meeting  |
|                  | Non Council Committees               | 30.00 per meeting  | 30.00 per meeting  |
| Councillors      | Council Meetings                     | 140.00 per meeting | 140.00 per meeting |
|                  | Committee Meetings                   | 70.00 per meeting  | 70.00 per meeting  |
|                  | Non Council Committees               | 30.00 per meeting  | 30.00 per meeting  |
| All Members      | Communications Allowance             | 750.00 per annum   | 750.00 per annum   |
|                  | IT Allowance                         | 500.00 per annum   | 500.00 per annum   |
|                  | Travel                               | 0.74 kilometre     | 0.75 kilometre     |

\*\*\*\*\* Prices are GST Inclusive