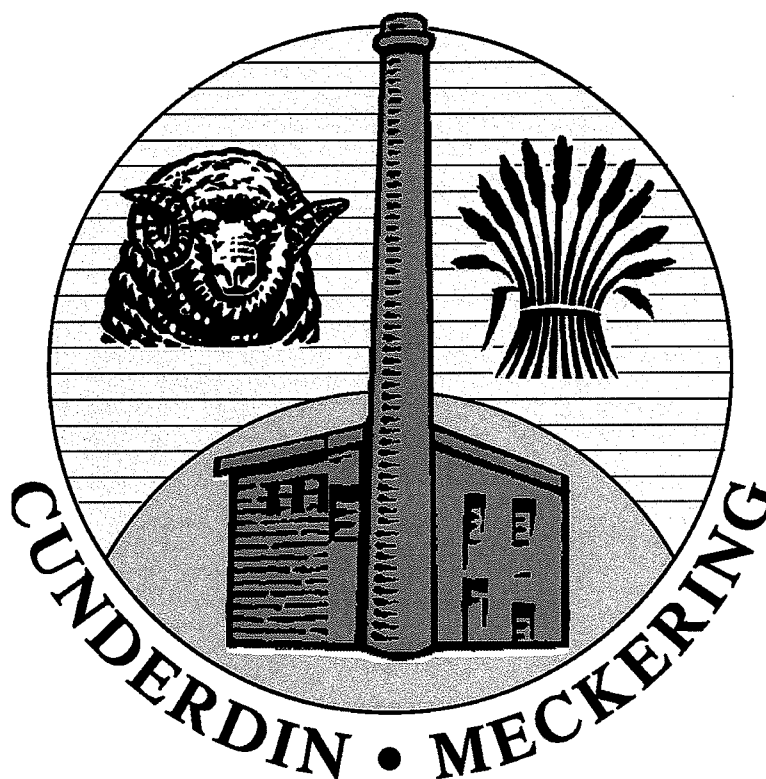




Shire of Cunderdin

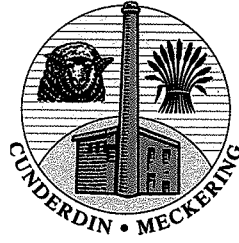
FINANCIAL REPORT

YEAR ENDED 30TH JUNE 2011



"Golden Wheatbelt"

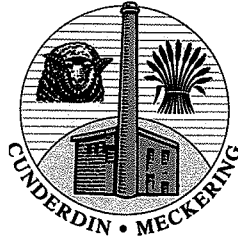
PO Box 100
Cunderdin WA 6407
Ph: 96351005
Fax: 9635 1464
Email: admin@cunderdin.wa.gov.au
Website: www.cunderdin.wa.gov.au



SHIRE OF CUNDERDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

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SHIRE OF CUNDERDIN

SHIRE OF CUNDERDIN

President's Report

It gives me great pleasure to present the 2010/11 Annual Financial Report.

Structural Reform

I would like to firstly provide you with an update on the State Governments local government reform agenda.

The Shires of Beverley, Cunderdin, Quairading, Tammin and York have in principle agreed to a RTG agreement to begin due diligence into a proposed amalgamation by 2013. Council is on track to have the first draft Regional Transition Groups (RTGs) Business Case ready for Public comment by December 2011.

The Business Case will consider the Current and Future State of local government in the SEARTG. The Current State involves examining all of the operations of the 5 local governments to provide a snapshot of the current way each Shire does its business.

The Future State will examine a new service delivery model and structure for the proposed new local government. The Future State will then be assessed in terms of potential benefits in improvement in services and whether there are any potential savings or additional costs in the proposed new service delivery model and structure.

One of the key principles that has been agreed to by the 5 SEARTG member local governments is minimal displacement of the existing workforce. The future structure of the organisation is currently being determined, but will take into account retaining staff in their current locations, wherever possible.

The proposed amalgamation model is based on a Place Management approach with local area service centres being retained in each main town. The Shire administration centre and customer services will be maintained under the Place Management model

It is believed that there are a number of potential benefits that may result from amalgamation. Such benefits may include improved service delivery across the region, more flexibility in adapting services to meet changing customer needs, greater capacity as a single local government to deliver larger infrastructure projects, and potential reduction of duplication in services and facilities.

The completed business case will provide a recommendation on whether there are enough potential benefits to proceed with amalgamation. The completed report will be referred to the 5 SEARTG member local governments to consider the recommendation.

If the recommendation is supported by the 5 SEARTG member local governments, the business case along with the supporting resolutions of the 5 local governments will be referred to the Local Government Advisory Board for review and to make a recommendation to the Minister.

The Minister will then consider the recommendation from the Local Government Advisory Board and make a decision on whether the amalgamation should proceed.

Council's operations for 2010/11

Administration & Governance

- Council's commitment to the recovery of the Shire's finances has seen significant improvement in its operations and financial position, resulting in outstanding loans now totalling \$981,189 with no new borrowings, representing a further reduction of \$134,383 in Council's borrowings.
- During 2010/11 the first stage of the installation of the new Windows based version of (LGS) Local Government Enterprise (LGE) software was undertaken with the purchase of two new computer servers. Council will go live with the new software 1st July 2011

Law, Order & Public Safety

- Once again I would like to acknowledge and extend a sincere note of appreciation to all the members of the Local Police Service, FESA, and our local volunteers, St John's Ambulance, Cunderdin Town Fire Brigade and the Bush Fire Brigades of Cunderdin, Meckering & Ygnattering, you're efforts are truly appreciated.
- Ranger Services continue to be provided by the Shire of York on a hourly contract basis.
- During 2010/11 the new Cunderdin BFB shed was constructed to address the BFB concerns about access to the Fire Truck.

Community Amenities

- Council's in-house waste collection services continue to be delivered on an efficient and effective basis.
- Council has manned and introduced restricted operating hours for both the Cunderdin & Meckering Transfer Stations to attempt to reduce the financial burden placed on waste services.
- Meckering Transfer Station was upgraded – provision of new asphalt hard stand area and entrance

Health

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

Regional Representation

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

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

Recreation & Culture

- Completion of Stage 3 of the Cunderdin Museum restoration works – Chimney
- Awarded the tender for the Meckering Sports Project facilities upgrade – construction is due to be completed by the end of November 2011
- Completed the project master planning for the Cunderdin Sports facility project.

Town Planning

- Council has continued its relationship with the City of Canning for the provision of professional Town Planning Services.

Transport

Major capital projects undertaken during 2010/11;

- Cunderdin Quairading Road – Strategic Grain Freight Funding
- Completion of Stage 1 Main Street Upgrade – Underground power
- Black spot funding- Meckering/Dowerin Rd
- Roads to Recovery - Dowerin/Meckering Road (reconstruct intersection)
- Roads to Recovery – Watercarrin Road (resheet)
- Roads to Recovery - Bulgin Road (resheet)
- Roads to recovery – Wilding Road (resheet)
- Kelly Street (reseal)
- Forrest Street (reseal)
- Doodenanning Road (reseal)
- Regional Road Group – Cunderdin/Wyalkatchem Road (reconstruction of shoulders)

Plant Replacement

- Purchase of a new Works Tip-Truck (Iveco)
- Purchase of a new Vibrating Roller.
- 5 Vehicles
- Purchase of a new Slip-on Water Tank.
- Completion of the staff vehicle shelter.

Airfield Development

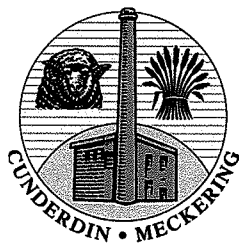
- Council continues to formulate and develop relations with other organisations for the future development of the Cunderdin Airfield as a viable aviation centre. Plans are currently being developed to accommodate a disable flying school, by private interest.
- A number of funding applications have been submitted for general safety improvements to the airfield's infrastructure (utilities).

Economic Services

- The Shire once again acted as an agent for the State Government's Department for Planning and Infrastructure by providing licensing services at a substantial cost. Although, a state responsibility, for the convenience of its ratepayers council will continue to absorb the cost of providing this service.

I sincerely thank all Councillors for their strong commitment and willing donation of time and effort. I also thank all of our staff for their commitment during another successful year of operations. Thanks particularly to Gary Tuffin, our CEO of five years who will leave us in October. Gary has been instrumental in overseeing a time of strong financial stability enabling us to work towards development of new projects and facilities. I look forward to being closely associated with all involved in the continuing development of our Shire.

Cr. R L (Rod) Carter
President



SHIRE OF CUNDERDIN

Chief Executive Officer's Report

The Shire of Cunderdin continues its return to financial stability ending the financial year to the 30th June 2011 with a surplus of \$1,621,376 less carry forwards and payments in advance of \$1,223,231, leaving a true surplus of \$389,145.

The surplus is made up from the following sources

Restricted

Royalties for Regions (2010/11)	\$ 393,215
Roads to Recovery	\$ 300,000
Dry Season Assistance Funding	\$ 8,875

Carry Fwd items

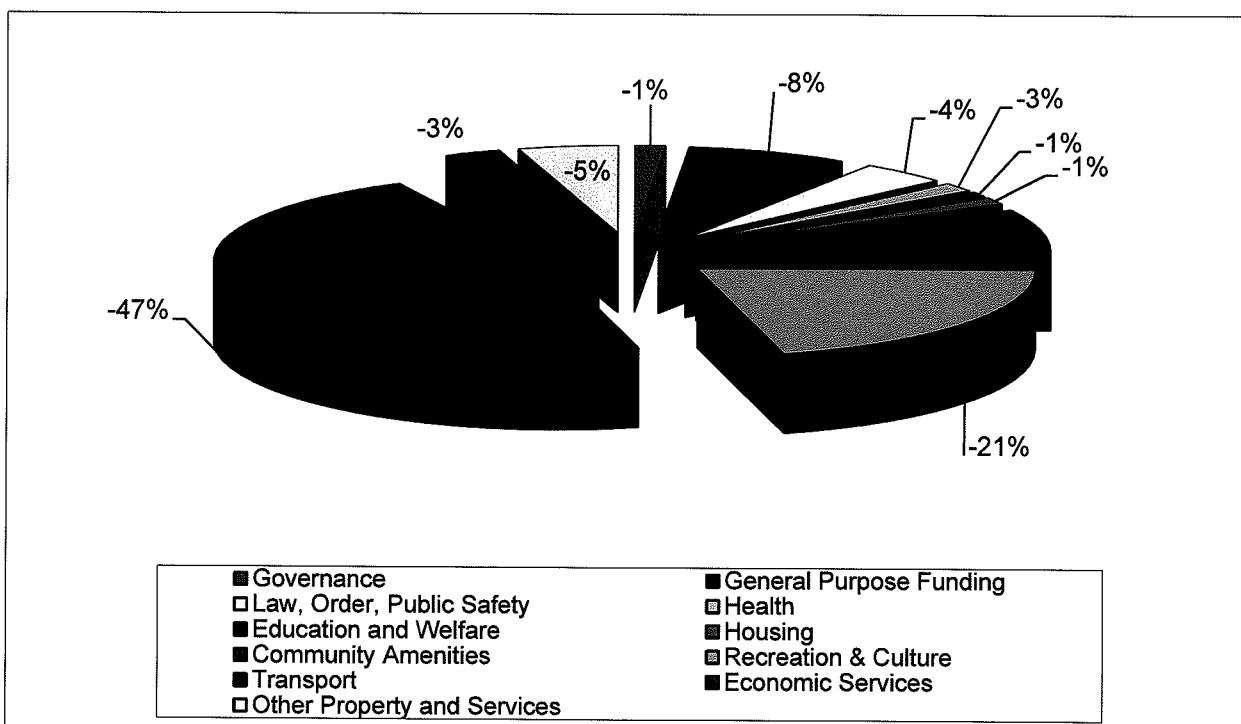
Gliding Club Hut & Hut 104 restorations (Lotterywest)	\$ 146,551
Shire Office disable ramp	\$ 5,000
Cunderdin Sports Facilities upgrade project	\$ 70,000

Unrestricted

Federal Assistance Grant paid in advance (2011/12)	\$ 299,590
Operating Surplus	\$ 389,145

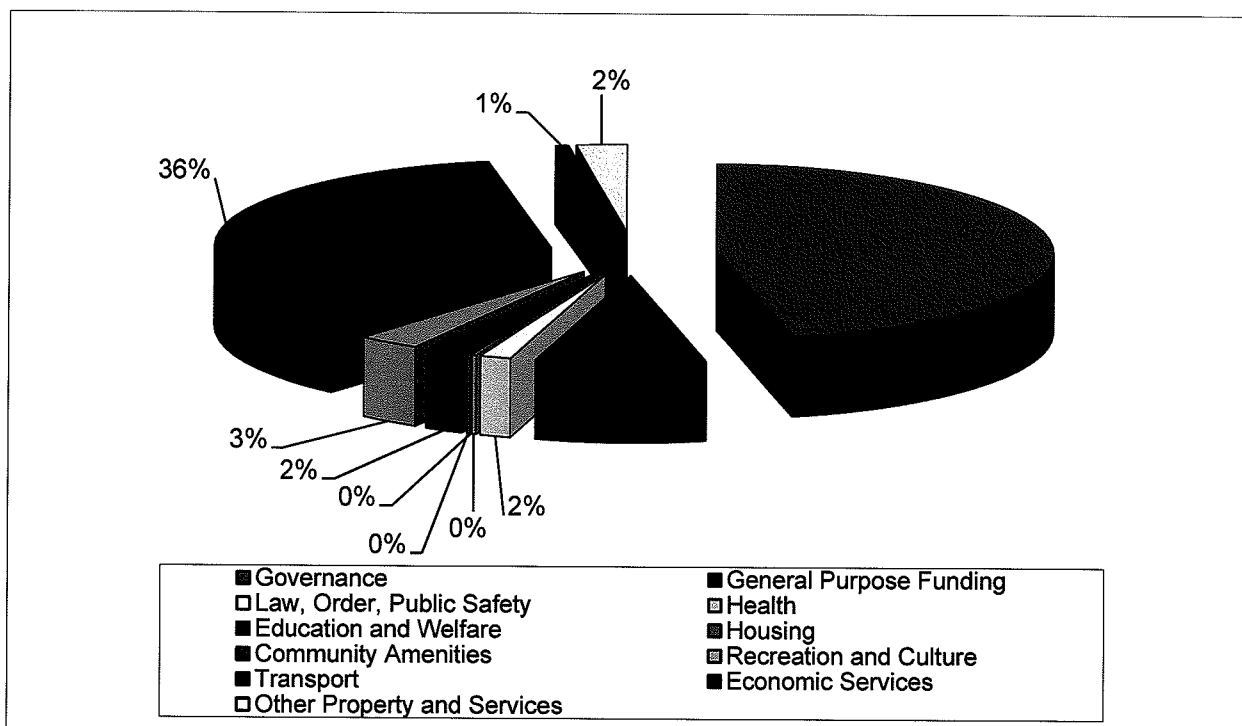
Total Operating surplus 2010/11 **\$1,612,376**

Operating Expenditure by Program 2010/11



- Council's Operating Expenditure for the financial year ending 30th June 2011 amounted to \$3.5 million down from \$3.8 million for 2009/10 financial year.
- Transport continued to be Council's major program accounting for 46% of total operating expenditure.
- Repayment of loans amounted to \$134,383 leaving a principal balance under a million (\$981,190)
- Interest expenses on loans amounted to \$67,897, compared to \$76,273 last year.

Operating Revenue by Program 2010/11



- Council's Operating Revenue for the financial year ending 30th June 2011 amounted to \$5.6 million up from \$3.8 million for the 2009/10 financial year.
- Reserve funds of \$37,970 were used during the year for the Airfield reseal. Reserve funds at balance date decreased to \$791,413 from \$829,383 from the corresponding period.
- No new loans were raised during the year.

A capital program of \$2.3 million was completed during the year;

Infrastructure Assets	\$1,694,286
Land & Buildings	\$ 120,729
Plant & Equipment	\$ 521,065
Furniture & Equipment	\$ 18,913
Total	\$2,354,983

Combined operating & capital program of for 2010/11 totaled \$5.8 million compared to \$5.4 million for the 30th June 2010.

To all staff I offer my sincere appreciation for their valuable support during the year.

The following Annual report has been prepared in accordance with section 5.53 of the Local Government Act 1995 and details the operations of the Shire for the 2010/2011 financial year.

G M (Gary) Tuffin
Chief Executive Officer

Shire of Cunderdin General Information

(The Councillors)

President

Councillor: **RL (Rod) Carter**
Phone: 9641 7045
Ward: District 2011
Years of Service: 2000 to present
President: 2009 to present

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

Deputy President

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

Councillor: **GJ (Graham) Cooper**
Phone: 9635 1180
Ward: District 2011
Years of Service: 2001 to present

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

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

Councillor: **D (Doug) Kelly**
Phone: 9625 1305
Ward: District 2011
Years of Service: 2007 to present

Councillor: **DG (Dianne) Kelly**
Phone: 9625 1313
Ward: District 2011
Years of Service: 2004 to present

(The Staff)

Chief Executive Officer

Gary Tuffin (B.com Acc & Fin.) MLGMA.

Manager of Finance & Administration

Loren Hempel

Manager of Works and Services

Mark Burgess

Community Development Officer

Stacey McQuistan

Mechanic

Vacant

Records/Admin support

Jo-anne Beard

Outside Crew

Garry Roulston

Keith Kehlet

Bernard O'Donell

Daphane O'Donell

Rob Bell

Rob Glover

Environmental Health Services

Gorden Tester (Shire of York)

Judith Anderson (Shire of York)

Building Inspector

Tim (Shire of York)

Transfer Station Attendants

Bob Ayling - Cunderdin

Joseph Wheeler - Meckering

Finance Officer

Clare Passells

Transport Licensing and Administration

Emma Williams

Gardeners

Clint Carter

Stan Wilkins

Steve Stokes

Pool Manager
Contract Aquatic Services

Museum Officer
Wendy Davey

Cleaner
Kath Winterswyk

Ranger Services
Shire of York
Mathew Sharpe
Office (08) 9641 2489 (Depot)
Mobile 0417 181 349
Fax (08) 9641 2995

Town Planning Services
City of Canning
Dan Ho
Ph 9231 0571
Email: dan.ho@canning.wa.gov.au

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

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

Chief Executive Officer
Shire of Cunderdin
PO Box 100
Cunderdin WA 6407

Office hours are from: 8:30 am to 4:00 pm Monday to Friday.

Telephone Number: (08) 9635 1005

Facsimile Number (08) 9635 1464

Emergencies 0427 991 000

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

Website: www.cunderdin.wa.gov.au

Disability Services Plan

Introduction

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

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

The plan includes:

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

Access policy statement for people with disabilities, their families and carers.

The Shire of Cunderdin is committed to conducting an ongoing review of its services to ensure that, where practicable, services are accessible to people with disabilities, their families and carers.

The Shire of Cunderdin believes that people with disabilities, their families and carers who live in country areas should be supported to remain in the community of their choice and is committed to consulting with people with disabilities, their families and carers and where required, disability organisations to ensure that barriers to access are addressed appropriately.

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

Outcomes

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

Outcome 1:

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

Outcome 2:

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

Outcome 3:

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

Outcome 4:

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

Outcome 5:

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

Plan for the future

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

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

Record Keeping Plan

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

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

National Competition Policy

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

Freedom of Information

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

During the year ended 30th June 2010 the Shire of Cunderdin received no requests for information under the Freedom of Information Act.

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

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

Public Interest Disclosure

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

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

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

During 2009/10 there were no disclosures made under the Act.

SHIRE OF CUNDERDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

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SHIRE OF CUNDERDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Cunderdin being the annual financial report and other information for the financial year ended 30th June 2011 are in my opinion properly drawn up to present fairly the financial position of the Shire of Cunderdin at 30th June 2011 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed on the 5th day of October 2011.

G M (Gary) Tuffin
Chief Executive Officer

SHIRE OF CUNDERDIN
STATEMENT OF COMPREHENSIVE INCOME (BY NATURE & TYPE)
FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2011 \$	2011 Budget \$	2010 \$
REVENUES				
Rates	22	1,374,935	1,379,384	1,321,218
Operating Grants, Subsidies and Contributions	28	1,298,661	956,090	1,152,240
Fees and Charges	27	273,450	283,931	287,265
Contributions & Donations		202,424	998,611	158,232
Service Charges	24	-	-	-
Interest Earnings	2(a)	64,326	50,260	63,192
Other Revenue		183,906	85,591	170,143
		<u>3,397,701</u>	<u>3,753,867</u>	<u>3,152,290</u>
EXPENSES				
Employee Costs		(941,810)	(1,073,662)	(939,525)
Materials and Contracts		(807,489)	(900,566)	(958,115)
Utility Charges		(168,415)	(147,032)	(158,766)
Depreciation on Non-Current Assets	2(a)	(1,282,113)	(1,364,096)	(1,305,193)
Interest Expenses	2(a)	(67,897)	(70,472)	(76,273)
Insurance Expenses		(125,224)	(96,163)	(118,044)
Other Expenditure		(157,666)	(510,401)	(248,403)
		<u>(3,550,614)</u>	<u>(4,162,392)</u>	<u>(3,804,320)</u>
		(152,913)	(408,524)	(652,030)
Non-Operating Grants, Subsidies and Contributions	28	2,265,366	1,459,544	704,134
Profit on Asset Disposals	20	16,474	-	2,184
Loss on Asset Disposal	20	-	-	(6,445)
		<u>2,128,926</u>	<u>1,051,020</u>	<u>47,843</u>
NET RESULT				
Other Comprehensive Income				
Changes on revaluation of non-current assets		<u>(543,502)</u>	-	<u>(267,821)</u>
Total Other Comprehensive Incomes		<u>(543,502)</u>	-	<u>(267,821)</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,585,424</u></u>	<u><u>1,051,020</u></u>	<u><u>(219,978)</u></u>

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

SHIRE OF CUNDERDIN
STATEMENT OF COMPREHENSIVE INCOME (BY PROGRAM)
FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2011 \$	2011 Budget \$	2010 \$
REVENUES				
Governance		2,633,683	2,320,332	241,305
General Purpose Funding		461,716	528,909	2,420,803
Law, Order, Public Safety		84,756	68,362	69,793
Health		11,497	9,566	6,570
Education and Welfare		1,650	1,650	1,500
Housing		9,988	12,855	16,464
Community Amenities		106,940	121,375	109,980
Recreation and Culture		169,089	939,759	87,299
Transport		2,028,342	1,164,265	750,198
Economic Services		34,666	24,000	24,674
Other Property and Services		137,213	63,452	123,576
	2 (a)	<u>5,679,541</u>	<u>5,254,524</u>	<u>3,852,162</u>
EXPENSES				
EXCLUDING FINANCE COSTS				
Governance		(51,859)	(58,958)	(208,702)
General Purpose Funding		(274,091)	(415,637)	(63,396)
Law, Order, Public Safety		(148,263)	(118,770)	(122,294)
Health		(58,478)	(51,687)	(63,304)
Education and Welfare		(32,711)	(17,771)	(32,482)
Housing		(47,328)	(42,058)	(44,514)
Community Amenities		(276,551)	(272,643)	(222,263)
Recreation & Culture		(726,762)	(737,049)	(734,487)
Transport		(1,645,077)	(2,187,934)	(1,922,667)
Economic Services		(95,758)	(97,861)	(67,803)
Other Property and Services		(125,840)	(91,550)	(246,135)
	2 (a)	<u>(3,482,718)</u>	<u>(4,091,919)</u>	<u>(3,728,047)</u>
FINANCE COSTS				
Governance		-	-	-
Recreation & Culture		(11,639)	(12,166)	(13,385)
Transport		(11,420)	(12,244)	(13,161)
Other Property & Services		(44,839)	(46,062)	(49,726)
	2 (a)	<u>(67,897)</u>	<u>(70,472)</u>	<u>(76,272)</u>
NET RESULT		<u>2,128,926</u>	<u>1,092,133</u>	<u>47,843</u>
Other Comprehensive Income				
Changes on revaluation of non-current assets		<u>(543,502)</u>	-	<u>(267,821)</u>
Total Other Comprehensive Incomes		<u>(543,502)</u>	-	<u>(267,821)</u>
TOTAL COMPREHENSIVE INCOME		<u>1,585,424</u>	<u>1,092,133</u>	<u>(219,978)</u>

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

SHIRE OF CUNDERDIN
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2011

	NOTE	2011 \$	2010 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	2,327,154	1,235,362
Trade and Other Receivables	4	190,787	308,137
Inventories	5	8,020	6,976
TOTAL CURRENT ASSETS		<u>2,525,960</u>	<u>1,550,474</u>
NON-CURRENT ASSETS			
Investments	4 (a)	2,176	2,176
Inventories	5	178,970	178,970
Property, Plant and Equipment	6	3,559,470	3,459,599
Infrastructure	7	36,990,615	36,688,007
TOTAL NON-CURRENT ASSETS		<u>40,731,231</u>	<u>40,328,752</u>
TOTAL ASSETS		<u>43,257,191</u>	<u>41,879,226</u>
CURRENT LIABILITIES			
Trade and Other Payables	8	113,173	158,176
Long Term Borrowings (Current portion)	9	143,190	134,383
Provisions	10	102,232	97,802
TOTAL CURRENT LIABILITIES		<u>358,595</u>	<u>390,361</u>
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	837,999	981,190
Provisions	10	10,791	43,297
TOTAL NON-CURRENT LIABILITIES		<u>848,790</u>	<u>1,024,487</u>
TOTAL LIABILITIES		<u>1,207,385</u>	<u>1,414,848</u>
NET ASSETS		<u>42,049,806</u>	<u>40,464,378</u>
EQUITY			
Retained Surplus		11,131,695	8,964,796
Reserves - Cash Backed	11	791,413	829,382
Reserves - Asset Revaluation	12	30,126,699	30,670,200
TOTAL EQUITY		<u>42,049,806</u>	<u>40,464,378</u>

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

**SHIRE OF CUNDERDIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2011**

	Retained Surplus \$	Reserves Cash Backed \$	Asset Revaluation Reserve \$	Total Equity \$
RETAINED SURPLUS				
Balance as at 30 June 2009	8,854,745	891,591	30,938,021	40,684,357
Net Result	47,843	-	-	47,843
Total Other Comprehensive Income	-	-	(267,821)	(267,821)
Transfer from/(to) Reserves	62,208	(62,208)	-	-
Balance as at 30 June 2010	<u>8,964,798</u>	<u>829,383</u>	<u>30,670,200</u>	<u>40,464,381</u>
Net Result	2,128,926	-	-	2,128,926
Total Other Comprehensive Income	-	-	(543,502)	(543,502)
Transfer from/(to) Reserves	37,970	(37,970)	-	-
Balance as at 30 June 2011	<u><u>11,131,695</u></u>	<u><u>791,413</u></u>	<u><u>30,126,698</u></u>	<u><u>42,049,806</u></u>

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

**SHIRE OF CUNDERDIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2011**

	NOTE	2011 \$	2011 Budget \$	2010 \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,373,223	1,444,800	1,360,116
Operating Grants, Subsidies and Contributions		1,298,661	1,610,223	1,290,680
Contributions & Donations		202,424	998,611	158,232
Fees and Charges		412,657	344,509	293,624
Interest Earnings		64,325	50,260	63,192
Goods and Services Tax		0	343,169	324,796
Other Revenue		183,906	85,591	141,480
		<u>3,535,196</u>	<u>4,877,162</u>	<u>3,632,120</u>
Payments				
Employee Costs		(969,886)	(1,127,952)	(969,405)
Materials and Contracts		(846,492)	(850,021)	(828,322)
Utility Charges		(168,415)	(147,032)	(158,766)
Insurance Expenses		(125,224)	(96,163)	(118,044)
Interest expenses		(70,748)	(73,472)	(79,154)
Goods and Services Tax		(20,146)	(363,169)	(334,065)
Other Expenditure		(392,089)	(514,595)	(248,404)
		<u>(2,592,999)</u>	<u>(3,172,403)</u>	<u>(2,736,160)</u>
Net Cash Provided By Operating Activities	13(b)	<u>942,197</u>	<u>1,704,759</u>	<u>895,960</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment		(660,697)	(1,322,314)	(239,541)
Payments for Construction of Infrastructure		(1,464,058)	(1,314,128)	(1,402,891)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,265,366	978,848	704,134
Proceeds from Sale of Plant & Equipment		143,367	318,000	66,677
		<u>283,978</u>	<u>(1,339,593)</u>	<u>871,621</u>
Net Cash used in Investing Activities		<u>283,978</u>	<u>(1,339,593)</u>	<u>871,621</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(134,383)	(134,382)	(135,343)
Proceeds from Self Supporting Loans		-	-	-
		<u>(134,383)</u>	<u>(134,382)</u>	<u>(135,343)</u>
Net Cash used In Financing Activities		<u>(134,383)</u>	<u>(134,382)</u>	<u>(135,343)</u>
Net (Decrease) in Cash Held		1,091,792	230,784	(111,004)
Cash at Beginning of Year		1,235,362	1,235,362	1,346,366
Rounding		-	-	-
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>2,327,154</u></u>	<u><u>1,466,146</u></u>	<u><u>1,235,362</u></u>

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

**SHIRE OF CUNDERDIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2011**

	NOTE	2011 \$	2011 Budget \$
REVENUES			
Governance		461,716	940,949
General Purpose Funding		1,258,748	528,909
Law, Order, Public Safety		84,756	68,362
Health		11,497	9,566
Education and Welfare		1,650	1,650
Housing		9,988	12,855
Community Amenities		106,940	121,375
Recreation and Culture		169,089	939,759
Transport		2,028,342	1,164,265
Economic Services		34,666	24,000
Other Property and Services		137,213	63,452
		<u>4,304,606</u>	<u>3,875,141</u>
EXPENSES			
Governance		(51,859)	(58,958)
General Purpose Funding		(274,091)	(415,637)
Law, Order, Public Safety		(148,263)	(118,770)
Health		(58,478)	(51,687)
Education and Welfare		(32,711)	(17,771)
Housing		(47,328)	(42,058)
Community Amenities		(276,551)	(272,643)
Recreation & Culture		(726,762)	(749,215)
Transport		(1,712,975)	(2,200,178)
Economic Services		(95,758)	(97,861)
Other Property and Services		(125,840)	(137,612)
		<u>(3,550,615)</u>	<u>(4,162,391)</u>
Adjustments for Cash Budget Requirements:			
Non-Cash Expenditure and Revenue			
Profit & Loss on Asset Disposal		(16,474)	-
Movement in Employee Benefit Provisions		(28,076)	-
Depreciation and Amortisation on Assets		1,282,113	1,364,096
Capital Expenditure and Revenue			
Purchase Land and Buildings		(120,728)	(657,866)
Purchase Infrastructure Assets - Roads		(1,694,286)	(1,314,128)
Purchase Plant and Equipment		(521,056)	(658,448)
Purchase Furniture and Equipment		(18,913)	(6,000)
Proceeds from Disposal of Assets		143,367	318,000
Repayment of Debentures		(134,383)	(134,382)
Transfers to Reserves (Restricted Assets)		(110,723)	(946,322)
Transfers from Reserves (Restricted Assets)		148,693	380,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd		562,916	562,916
LESS Estimated Surplus/(Deficit) June 30 C/Fwd		1,621,376	-
Amount Required to be Raised from Rates	22	<u><u>(1,374,935)</u></u>	<u><u>(1,379,384)</u></u>

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

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

The report has also been prepared on the accrual basis under the convention of historical cost accounting modified, where applicable by the measurement at fair value of selected non-current assets, financial and liabilities

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Goods and Services Tax

In accordance with recommended practice, 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.

(d) Cash and Cash Equivalents

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

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

(e) Trade and Other Receivables

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

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

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

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

(g) Fixed Assets

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 includes the cost of all materials, direct labour and variable and fixed overheads.

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 a basis to reflect the already consumed or expired future economic benefits.

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 significantly from that determined using fair value at reporting date.

Land under Roads

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

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

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

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

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) 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 future economic benefits embodied in those assets. Depreciation is recognised on a straight line basis, using rates which are reviewed each reporting period. Major depreciation percentage are;

Infrastructure	
Roads - formation	Not depreciated
Roads - pavement	1.90%
Roads - kerbing	3.40%
	6.60%
Footpaths and cycleways	4.00%
Airfield - runway	2.00%
Land Held for Resale	Not depreciated
Purchases under \$500	100%

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Investments and Other Financial Assets

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

(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. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the Statement of Financial Position .

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Investments and Other Financial Assets (Continued)

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the income statement.

(j) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) 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 estimate of the recoverable amount of the asset is made in accordance with AASB 136 *'Impairment of Assets'* and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

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.

(l) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality 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.

(m) Employee Benefits

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

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

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

(ii) Long Service Leave (Long-term Benefits)

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

(n) 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 CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Provisions

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

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

(p) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the company, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

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

(q) Joint Venture

The municipality's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the relevant items reported in the Statement of Financial Position and Income Statement. Information about the joint venture is set out in Note 16.

(r) Rates, Grants, Donations and Other Contributions

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

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

(s) Superannuation

The Council contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Rounding Off Figures

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

(v) Comparative Figures

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

(w) Budget Comparative Figures

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ended 30 June 2011.

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

Title and topic	Issued	Applicable	Impact
(i) AASB 9 – Financial Instruments	December 2009	1 January 2013	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated that the standard will have any material effect.
(ii) AASB 124 – Related Party Disclosures	December 2009	1 January 2011	Nil – It is not anticipated the Council will have any related parties as defined by the Standard.
(iii) AASB 1053 – Application of Tiers of Australian Accounting Standards	June 2010	1 July 2013	Nil – Due to its nature and statutory requirements the Council will be deemed a Tier 1 entity and will continue to prepare general purpose financial statements.
(iv) AASB 2009-12 Amendments to Australian Accounting Standard [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052]	December 2009	1 January 2011	Nil – The revisions embodied in this standard relate to standards which do not apply to local government (ie AASB 8) or are largely editorial in nature and will have minimal effect (if any) on the accounting practices of the Council.
(v) AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and interpretations 10 & 12]	December 2009	1 January 2013	Nil – The revisions embodied in this standard give effect to consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(vi) AASB 2010 – 2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050 & 1052 and Interpretations 2, 4, 5, 15, 17, 127, 129 & 1052]	June 2010	1 July 2013	Nil – None of these amendments will have any effect on the financial report as the standard does not apply in the case of general purpose financial statements.
(vii) AASB 2010 – 4 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 1, AASB 7, AASB 101 & AASB134 and Interpretation 13]	June 2010	1 January 2011	Nil – The revisions are part of the AASB's annual improvement project to help ensure consistency with presentation, recognition and measurement criteria of IFRSs. It is not anticipated these will have any effect on the Council.
(viii) AASB 2010 – 5 Amendments to Australian Accounting Standards [AASB 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Interpretations 112, 115, 127, 132 & 1042]	October 2010	1 January 2011	Nil – The revisions embodied in this standard are largely editorial in nature or relate to standards not applicable to the Council and will have minimal effect (if any) on the accounting practices of the Council.
(ix) AASB 2010 – 6 Amendments to Australian Accounting Standards – Disclosure on Transfer of Financial Assets [AASB 1 & AASB 7]	November 2010	1 July 2011	Nil – The revisions embodied in this standard amend disclosures required on transfer of financial assets. The Council is not expected to have any qualifying transfer.
(x) AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	December 2010	1 January 2013	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(xi) AASB 2010 – 8 Amendments to Australian Accounting Standards – Deferred Tax: Recovery of Underlying Assets [AASB 112]	December 2010	1 January 2012	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2010 – 9 Amendments to Australian Accounting Standards – Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters [AASB 1]	December 2010	1 July 2011	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2009 – 14 Amendments to Australian Interpretations -- Prepayments of a minimum Funding Requirement [AASB Interpretation 14]	December 2009	1 January 2011	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2010 – 10 Further Amendments to Australian Accounting Standards – Removal of Fixed Dates for First-time Adopters [AASB 2009-11 & AASB 2010-7]	December 2010	1 January 2013	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.

(x) Adoption of New and Revised Accounting Standards

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

These new and revised standards were:

AASB 2009 – 5

AASB 2009 – 8

AASB 2009 –10

AASB 2009 –13

AASB 2010 – 1

AASB 2010 – 3

Interpretation 19

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(xi) AASB 2010 – 8 Amendments to Australian Accounting Standards – Deferred Tax: Recovery of Underlying Assets [AASB 112]	December 2010	1 January 2012	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2010 – 9 Amendments to Australian Accounting Standards – Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters [AASB 1]	December 2010	1 July 2011	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2009 – 14 Amendments to Australian Interpretations – Prepayments of a minimum Funding Requirement [AASB Interpretation 14]	December 2009	1 January 2011	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2010 – 10 Further Amendments to Australian Accounting Standards – Removal of Fixed Dates for First-time Adopters [AASB 2009-11 & AASB 2010-7]	December 2010	1 January 2013	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.

(xxx) Adoption of New and Revised Accounting Standards

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

These new and revised standards were:

AASB 2009 – 5

AASB 2009 – 8

AASB 2009 – 10

AASB 2009 – 13

AASB 2010 – 1

AASB 2010 – 3

Interpretation 19

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES	2011	2010
	\$	\$
(a) Net Result		
The Net Result includes:		
(i) Charging as an Expense:		
Auditors Remuneration		
- Audit	12,192	4,931
- Other Services	-	-
Depreciation		
Buildings	144,526	128,299
Furniture and Equipment	15,554	12,661
Plant and Equipment	273,853	288,172
Infrastructure Assest	848,181	876,061
	<u>1,282,113</u>	<u>1,305,193</u>
Interest Expenses		
Debentures (<i>refer Note 21(a)</i>)	67,897	76,273
	<u>67,897</u>	<u>76,273</u>
(ii) Crediting as Revenue:	2011	2011
	\$	Budget
		\$
Interest Earnings		
Investments		
- Reserve Funds	36,723	37,322
- Other Funds	27,603	12,938
Other Interest Revenue	-	5,136
	<u>64,326</u>	<u>50,260</u>
		<u>63,192</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Private Works operations, plant repairs and operation costs.

	2011 \$	2010 \$
(c) Conditions Over Contributions		
Grants recognised as revenues in a previous reporting period which were not expended at the close of the previous reporting period (ie opening balances).		
Royalties for Regions CLGF - Forward Capital Works Planning Grant	35,000	33,770
WDC - LGS software	20,000	-
Office of Crime Prevention - Anti Graffiti Grant	4,695	-
Regional & Local Community Infrastructure Program (RLCIP)	30,000	100,000
Law, Order & Public Safety - Community	-	20,000
	89,695	153,770
Add:		
New grants which were recognised as revenues during the reporting period and which had not yet been fully expended by the contributor.		
Royalties for Regions CLGF - Forward Capital Works Planning Grant	-	35,000
WDC - LGS software	-	20,000
Office of Crime Prevention - Anti Graffiti Grant	-	4,695
Regional & Local Community Infrastructure Program (RLCIP)	-	30,000
Royalties for Regions (CLGF - Local)	393,215	-
Quellington Road Bridge - RTR	300,000	-
Dry Season Assistance funding	8,875	-
Less:		
Grants which were recognised as revenues in a previous reporting period and which were expended in the current reporting period in the manner specified by the contributor.		
Royalties for Regions	(35,000)	-
Regional & Local Community Infrastructure Program (RLCIP)	(30,000)	(100,000)
Law, Order & Public Safety - Community Safety	-	(20,000)
Office of Crime Prevention - Anti Graffiti Grant	(4,695)	-
WDC - LGS software	(20,000)	-
Closing balances of unexpended grants	702,090	123,465

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010
	\$	\$
2. REVENUES AND EXPENSES (Continued)		
Comprises:		
(c) Conditions Over Contributions (Continued)		
Royalties for Regions CLGF - Forward Capital Works Planning Grant	-	35,000
WDC - LGS software	-	20,000
Office of Crime Prevention - Anti Graffiti Grant	-	4,695
Regional & Local Community Infrastructure Program (RLCIP)	-	30,000
Royalties for Regions (2010/11)	393,215	33,770
Quellington Road Bridge - RTR	300,000	-
Dry Season Assistance funding	8,875	-
	<u>702,090</u>	<u>123,465</u>
3. CASH AND CASH EQUIVALENTS		
Unrestricted	833,651	282,514
Restricted	<u>1,493,502</u>	<u>952,848</u>
	<u>2,327,154</u>	<u>1,235,362</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Staff Entitlements Reserve	188,419	182,911
Building Reserve	83,128	71,961
Plant & Equipment Reserve	115,414	235,019
Airfield Reserve	81,874	67,843
Community Bus Reserve	23,925	13,521
Asset Replacement, Acquisition & Development Reserve	298,653	258,128
Unspent Grants	<u>702,090</u>	<u>123,465</u>
	<u>1,493,502</u>	<u>952,848</u>
4. TRADE AND OTHER RECEIVABLES		
Current		
Rates Outstanding	66,847	69,302
Sundry Debtors	138,940	253,835
Less: Provision for doubt for debts	<u>(15,000)</u>	<u>(15,000)</u>
	<u>190,787</u>	<u>308,137</u>
4(a) INVESTMENTS		
Non-Current		
Co-op Shares	<u>2,176</u>	<u>2,176</u>
5. INVENTORIES		
Current		
Fuel and Materials	<u>8,020</u>	<u>6,976</u>
Non-Current		
Land Held for Resale - Cost		
Cost of Acquisition	<u>178,970</u>	<u>178,970</u>
	<u>178,970</u>	<u>178,970</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010
	\$	\$
6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - Cost	4,179,499	4,074,489
Less Accumulated Depreciation	<u>(1,911,975)</u>	<u>(1,783,168)</u>
	2,267,523	2,291,321
Furniture and Equipment - Cost	272,335	253,422
Less Accumulated Depreciation	<u>(205,795)</u>	<u>(190,242)</u>
	66,540	63,180
Plant and Equipment - Cost	2,726,547	2,523,548
Less Accumulated Depreciation	<u>(1,501,140)</u>	<u>(1,418,450)</u>
	1,225,407	1,105,098
	<u>3,559,470</u>	<u>3,459,599</u>

The above assets are subject to an annual assessment as to whether there is any indication an asset may have been impaired in accordance with AASB 136 "Impairment of Assets".

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

Movements in Carrying Amounts

The following represents the movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	<u>Land & Buildings \$</u>	<u>Furniture & Equipment \$</u>	<u>Plant & Equipment \$</u>	<u>Total \$</u>
Balance as at 1 July 2010	2,291,321	63,180	1,105,098	3,459,599
Additions	120,728	18,913	521,056	660,697
(Disposals)	-	-	(126,893)	(126,893)
Depreciation (Expense)	(144,526)	(15,554)	(273,853)	(433,933)
Balance as at 30 June 2011	<u>2,267,523</u>	<u>66,539</u>	<u>1,225,407</u>	<u>3,559,470</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010
	\$	\$
7. INFRASTRUCTURE		
Roads - management valuation 2011	49,364,566	48,240,084
Less Accumulated Depreciation	<u>(12,805,669)</u>	<u>(11,963,568)</u>
	<u>36,558,897</u>	<u>36,276,516</u>
Taxiway - cost	444,725	418,418
Less Accumulated Depreciation	<u>(13,007)</u>	<u>(6,927)</u>
	<u>431,718</u>	<u>411,491</u>
	 <u><u>36,990,615</u></u>	 <u><u>36,688,007</u></u>

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

This policy accords with the requirements of AASB 116.

The taxiway is subject to an annual assessment as to whether there is any indication an asset may have been impaired in accordance with AASB 136 "Impairment of Assets".

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

7. INFRASTRUCTURE (Continued)

Movements in Carrying Amounts

The following represents the movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Roads	Taxi way	Total
	\$	\$	\$
Balance as at 1 July 2010	36,276,523	411,491	36,688,007
Additions	1,667,979	26,307	1,694,286
Revaluation - Increments	-	-	-
- (Decrements)	(543,504)	-	(543,504)
Depreciation (Expense)	(842,101)	(6,080)	(848,181)
Balance as at 30 June 2011	<u>36,558,897</u>	<u>431,718</u>	<u>36,990,608</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	90,787	132,940
Accrued Interest on Debentures	22,386	25,236
	<u>113,173</u>	<u>158,176</u>
9. LONG-TERM BORROWINGS		
Current		
Secured by Floating Charge Debentures	<u>143,190</u>	<u>134,383</u>
Non-Current		
Secured by Floating Charge Debentures	<u>837,999</u>	<u>981,189</u>
Additional detail on borrowings is provided in Note 21.		
10. PROVISIONS		
Current		
Provision for Annual Leave	87,810	63,616
Provision for Long Service Leave	14,422	16,661
Provision for Sick Leave	-	17,525
	<u>102,232</u>	<u>97,802</u>
Non-Current		
Provision for Long Service Leave	10,791	28,015
Provision for Sick Leave	-	15,282
	<u>10,791</u>	<u>43,297</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011 \$	2011 Budget \$	2010 \$
11. RESERVES - CASH BACKED			
(a) Staff Entitlements Reserve			
Opening Balance	182,911	182,911	177,242
Amount Set Aside / Transfer to Reserve	5,508	8,231	5,669
Amount Used / Transfer from Reserve	-	-	-
	<u>188,419</u>	<u>191,142</u>	<u>182,911</u>
(b) Building Reserve			
Opening Balance	71,961	71,961	69,731
Amount Set Aside / Transfer to Reserve	11,167	12,238	2,230
Amount Used / Transfer from Reserve	-	-	-
	<u>83,128</u>	<u>84,199</u>	<u>71,961</u>
(c) Plant & Equipment Reserve			
Opening Balance	235,019	235,019	227,915
Amount Set Aside / Transfer to Reserve	29,088	32,576	7,103
Amount Used / Transfer from Reserve	(148,693)	(200,000)	-
	<u>115,413</u>	<u>67,594</u>	<u>235,019</u>
(d) Airfield Reserve			
Opening Balance	67,843	67,843	162,475
Amount Set Aside / Transfer to Reserve	14,031	12,053	5,368
Amount Used / Transfer from Reserve	-	-	(100,000)
	<u>81,874</u>	<u>79,896</u>	<u>67,843</u>
(e) Community Bus Reserve			
Opening Balance	13,521	13,521	13,106
Amount Set Aside / Transfer to Reserve	10,404	10,608	416
Amount Used / Transfer from Reserve	-	-	-
	<u>23,925</u>	<u>24,130</u>	<u>13,521</u>
(f) Asset Replacement, Acquisition/Development Reserve			
Opening Balance	258,128	258,128	241,122
Amount Set Aside / Transfer to Reserve	40,525	35,616	17,006
Amount Used / Transfer from Reserve	-	(180,000)	-
	<u>298,653</u>	<u>113,744</u>	<u>258,128</u>
(g) Main Street Redevelopment			
Opening Balance	-	-	-
Amount Set Aside / Transfer to Reserve	-	835,000	-
Amount Used / Transfer from Reserve	-	835,000	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH BACKED RESERVES	<u><u>791,413</u></u>	<u><u>1,395,705</u></u>	<u><u>829,383</u></u>

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

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

11. RESERVES - CASH BACKED (continued)

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

Staff Entitlements Reserve

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

Building Reserve

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

Plant & Equipment Reserve

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

Airfield Reserve

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

Community Bus Reserve

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

Asset Replacement, Acquisition & Development Reserve

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

Main Street Redevelopment Reserve

The purpose of the Reserve account is to provide for the upgrade of the Main Street Redevelopment project, which will include new street scape works, including modification to the parking area, landscaping & new street furniture

12. RESERVES - ASSET REVALUATION

2011

2010

\$

\$

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

(a) Roads

Balance as at 1 July	30,670,200	30,938,021
Revaluation decrement	(543,504)	(267,821)
Balance as at 30 June	30,126,696	30,670,200
TOTAL ASSET REVALUATION RESERVES	30,126,696	30,670,200

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2011 \$	2011 Budget \$	2010 \$
Cash and Cash Equivalents	<u>2,327,154</u>	<u>1,466,146</u>	<u>1,235,362</u>
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result as per Statement of Comprehensive Income	1,585,424	1,092,133	(219,978)
Depreciation	1,282,113	1,364,096	1,305,194
Depreciation Charged to Capital Works	(230,227)	-	-
Roadworks Valuation Decrement	543,502	-	267,821
(Profit)/Loss on Sale of Asset	(16,474)	-	(24,403)
(Increase)/Decrease in Receivables	137,495	238,317	184,134
(Increase)/Decrease in Inventories	(1,044)	(1,024)	14,690
Increase/(Decrease) in Payables	(53,796)	47,375	7,868
Increase/(Decrease) in Employee Provisions	(28,076)	-	(13,480)
Increase/(Decrease) in Accrued Expenses	(11,353)	(57,290)	78,248
Grants/Contributions for the Development of Assets	<u>(2,265,366)</u>	<u>(978,848)</u>	<u>(704,134)</u>
Net Cash from Operating Activities	<u><u>942,197</u></u>	<u><u>1,704,759</u></u>	<u><u>895,960</u></u>
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	-	-	-
Total Amount of Credit Unused	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Loan Facilities			
Loan Facilities - Current	143,190	134,383	134,383
Loan Facilities - Non-Current	837,999	846,806	981,189
Total Facilities in Use at Balance Date	<u><u>981,189</u></u>	<u><u>981,189</u></u>	<u><u>1,115,572</u></u>
Unused Loan Facilities at Balance Date	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

14. CONTINGENT LIABILITIES

The Shire of Cunderdin is not aware of any contingent liabilities at 30th June 2011.

15. CAPITAL AND LEASING COMMITMENTS

There were not capital and leasing commitments by the Shire of Cunderdin at 30th June 2011.

16. JOINT VENTURE

The Shire of Cunderdin together with the Cunderdin-Meckering Cottage Homes Committee Inc. and Homeswest has a joint venture arrangement for the provision of an Aged Persons Home located at Lot 391 Kennedy St, Cunderdin. The only asset at 30th June 2011 is the land and associated development costs. The Shire has a 5.6% equitable interest in the Joint Venture. The Shire Land asset is included in Note 6 - Land and Buildings.

	2011	2010
	\$	\$
Non-Current Assets		
Plant & Equipment	31,507	31,507
Less: Accumulated Depreciation	(7,565)	(7,565)
	23,942	23,942

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

Governance	441,874	257,704
Law, Order, Public Safety	168,187	186,699
Health	293,872	289,171
Education and Welfare	65,053	56,821
Housing	212,205	216,287
Community Amenities	239,708	227,362
Recreation and Culture	667,586	692,111
Transport	38,639,090	38,219,418
Economic Services	178,970	178,970
Other Property and Services	1,163	2,034
Unallocated	2,349,483	1,552,650
	43,257,191	41,879,225

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010	2009
18. FINANCIAL RATIOS			
Current Ratio	2.88	1.78	3.93
Untied Cash to Unpaid Trade Creditors Ratio	9.18	2.86	6.85
Debt Ratio	0.03	0.03	0.04
Debt Service Ratio	0.06	0.07	0.06
Gross Debt to Revenue Ratio	0.28	0.36	0.31
Gross Debt to Economically Realisable Assets Ratio	0.16	0.21	0.22
Rate Coverage Ratio	0.24	0.35	0.28
Outstanding Rates Ratio (excluding deferred Rates)	0.05	0.05	0.09

The above ratios are calculated as follows:

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

19. 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:

	Balance 1-Jul-10 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-11 \$
Licensing	452	275,843	(269,775)	6,520
Working Trust	9,650	6,350	(2,500)	13,500
REBA Bonds	2,297	1,340	-	3,637
	<u>12,399</u>	<u>283,533</u>	<u>(\$272,275)</u>	<u>23,657</u>

20. DISPOSALS OF ASSETS - 2010/11 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance	37,207	61,000	31,818	61,000	(5,389)	-
Health	17,035	17,000	14,457.93	17,000	(2,577)	-
Transport	72,651	240,000	97,091	240,000	24,440	-
	<u>126,893</u>	<u>318,000</u>	<u>143,367</u>	<u>318,000</u>	<u>16,474</u>	<u>-</u>

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

21. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-10 \$	New Loans \$	Principal Repayments		Principal 30-Jun-11		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Other Property Services								
68 Ettamogah Pub	372,562	-	57,677	57,677	314,886	314,886	24,295	25,123
71 Regional Headworks	1,537	-	769	769	768	769	-	-
72 Regional Headworks	6,453	-	3,226	3,226	3,226	3,226	-	-
73 Ettamogah Pub	199,401	-	9,752	9,752	189,649	189,649	12,139	12,373
74 Ettamogah Pub	139,404	-	6,846	6,846	132,558	132,558	8,404	8,566
Transport								
66 Depot	191,876	-	27,014	27,014	164,862	164,862	11,420	12,244
Recreation & Culture								
67 Swimming Pool	204,338	-	29,100	29,100	175,239	175,239	11,639	12,166
	1,115,572	-	134,383	134,383	981,188	981,189	67,897	70,472

(b) New Debentures - 2010/11

No new loans were raised during the financial year ending 30th June 2011

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

21. INFORMATION ON BORROWINGS (Continued)

(c) Unspent Debentures

There were no unspent loan funds at the 30th June 2011.

(d) Overdraft

Council does not have an overdraft facility

SHIRE OF CUNDERDIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30TH JUNE 2011

22. RATING INFORMATION - 2010/11 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
General Rate											
UV Rural	0.0061058	323	163,781,499	987,897	416	-	988,313	989,171	2,205	-	991,376
UV Mining	0.0061058	3	-	183	-	-	183	-	-	-	-
GRV Residential	0.111595	387	2,759,926	302,692	2,777	-	305,469	301,408	2,282	-	303,690
Sub-Totals		713	166,541,425	1,290,772	3,193	-	1,293,965	1,290,578	4,487	-	1,295,065
Minimum Rates											
UV Rural	400	49	1,882,900	19,600	-	-	19,600	21,200	-	-	21,200
UV Mining	400	9	118,999	3,600	-	-	3,600	2,800	-	-	2,800
GRV	400	120	201,692	48,000	-	-	48,000	50,400	-	-	50,400
Sub-Totals		178	2,203,591	71,200	-	-	71,200	74,400	-	-	74,400
Ex-Gratia Rates											
							1,365,165				1,369,465
							9,770				9,919
Discounts (refer note 25)							1,374,935				1,379,384
Totals							-				-
							1,374,935				1,379,384

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

23. SPECIFIED AREA RATE - 2010/11 FINANCIAL YEAR

The council did not impose any specified area rates during the 2010 - 2011 financial year.

24. SERVICE CHARGES - 2010/11 FINANCIAL YEAR

The council did not impose any service charges during the 2010 - 2011 financial year.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2009/10 FINANCIAL YEAR**

The council did not offer any discount on rates during the 2010 - 2011 financial year.

26. INTEREST CHARGES AND INSTALMENTS - 2010/11 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%	-	9,987	7,404
Charges on Instalment Plan	-	\$ 7.50	6,195	6,052
			16,182	13,456

Ratepayers had the option of paying rates in four equal instalments, due on 9th September 2010, 10th November 2010, 12th January 2011 and 14th March 2011. Administration charges and interest applied for the final three instalments.

27. FEES & CHARGES

	2011 \$	2010 \$
Governance	6,195	-
Law, Order, Public Safety	2,700	1,534
Health	2,687	5,620
Education and Welfare	11,219	1,500
Housing	9,988	16,464
Community Amenities	106,940	109,980
Recreation and Culture	16,420	19,565
Transport	55,689	60,063
Other Property and Services	61,611	72,539
	273,450	287,265

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

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

28. GRANT REVENUE	2011	2010
	\$	\$
By Nature and Type:		
Operating Grants, Subsidies and Contributions	1,298,661	1,152,240
Non-Operating Grants, Subsidies and Contributions	2,265,366	704,134
	<u>3,564,027</u>	<u>1,856,374</u>
By Program:		
Governance	420,106	65,000
General Purpose Funding	1,140,101	1,036,394
Law, Order, Public Safety	33,275	32,236
Recreation and Culture	47,173	32,609
Transport	1,923,373	690,135
	<u>3,564,027</u>	<u>1,856,374</u>

29. COUNCILLORS' REMUNERATION	2011	2011	2010
	\$	Budget	\$
		\$	
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees	11,760	13,520	11,760
President's Allowance	1,119	1,250	1,119
Travelling Expenses	-	1,672	-
	<u>12,879</u>	<u>16,442</u>	<u>12,879</u>

30. EMPLOYEES' REMUNERATION

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$100,000 or more.

Salary Range	2011	2010
\$		
110,000 - 119,999	0	0
120,000 - 129,999	1	1

31. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

<u>21</u>	<u>17</u>
-----------	-----------

32. MAJOR LAND TRANSACTIONS

The Shire of Cunderdin did not undertake any major land transactions during 2010/11 financial year.

33. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2010/11 financial year.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

34. FINANCIAL RISK MANAGEMENT

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

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

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

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2011	2010	2011	2010
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	2,327,154	1,235,362	2,327,154	1,235,362
Receivables	190,787	308,137	190,787	308,137
	<u>2,517,941</u>	<u>1,543,498</u>	<u>2,517,941</u>	<u>1,543,498</u>
Financial Liabilities				
Payables	90,787	132,940	90,787	132,940
Borrowings	981,189	1,115,573	755,259	883,124
	<u>1,071,976</u>	<u>1,248,513</u>	<u>846,046</u>	<u>1,016,064</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.
- Borrowings – estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

34. FINANCIAL RISK MANAGEMENT (Continued)
(a) Cash and Cash Equivalents

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

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

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

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

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

	30-Jun-11	30-Jun-10
	\$	\$
Impact of a 1% (*) movement in interest rates on cash and investments:		
- Equity	23,272	12,000
- Income Statement	23,272	12,000

As at 30 June 2011 the councils cash and investments totalled \$2,327,154 and any movement in the market interest rates of 1% could impact on the investment returns by the amount of \$23,272.

**SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

34. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

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

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

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

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

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

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

	30-Jun-11	30-Jun-10
Percentage of Rates and Annual Charges		
- Current	95.37%	94.75%
- Overdue	4.63%	5.25%

The rates collectable as per the statement of rating information total \$1,374,935. The rate arrears as at 30 June 2010 was \$69,302 and at 30 June 2011 the arrears totalled \$66,847. The rate collection percentage of the council for the financial year ended 30 June 2011 was therefore 95.37%

Percentage of Other Receivables

- Current	76.00%	91.50%
- Overdue	24.00%	8.50%

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

34. FINANCIAL RISK MANAGEMENT (Continued)

**(c) Payables
 Borrowings**

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

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

	<u>2011</u>				<u>2010</u>				
	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$				
Payables - Trade Creditors	70,641	-	-	70,641	70,641				
Borrowings - Principal	3,995	654,986	322,208	1,235,840	981,189				
	<u>74,636</u>	<u>654,986</u>	<u>322,208</u>	<u>1,306,481</u>	<u>1,051,830</u>				
Payables	158,176	-	-	158,176	158,176				
Borrowings	-	8,988	1,431,705	1,440,693	1,115,573				
	<u>158,176</u>	<u>8,988</u>	<u>1,431,705</u>	<u>1,598,869</u>	<u>1,273,749</u>				

SHIRE OF CUNDERDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

34. FINANCIAL RISK MANAGEMENT (Continued)

(c) Borrowings (Continued)

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

The following tables set out the carrying amount, by maturity, of the financial instruments exposed. The following table shows the carrying amount, by maturity, of the financial instruments exposed. The following table shows the carrying amount, by maturity, of the financial instruments exposed.

	<1 year	1 to 5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	%
Year Ended 30 June 2011					
Borrowings					
Fixed Rate					
Debentures	3,995	654,986	322,208	981,189	6.54%
Weighted Average Effective Interest Rate		6.68%	6.26%		
Year Ended 30 June 2010					
Borrowings					
Fixed Rate					
Debentures	-	8,989	1,106,584	1,115,573	6.36%
Weighted Average Effective Interest Rate		0.00%	6.46%		

INDEPENDENT AUDITOR'S REPORT**TO: RATEPAYERS OF SHIRE OF CUNDERDIN**

We have audited the financial report of the Shire of Cunderdin, which comprises the Statement of Financial Position as at 30 June 2011 and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year ended on that date and a summary of significant accounting policies and other explanatory notes.

Council's Responsibility for the Financial Report

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

Auditor's Responsibility

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

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

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

Independence

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



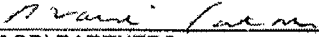
Auditor's Opinion

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

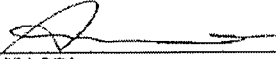
- (i) gives a true and fair view of the financial position of the Shire of Cunderdin as at 30 June 2011 and of its financial performance for the year ended on that date; and
- (ii) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards (including the Australian Accounting Interpretations).

Statutory Compliance

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



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



A MACRI
PARTNER

PERTH
DATED THIS 5th DAY OF OCTOBER 2011.



Shire of Cunderdin

Report Dated 30/06/11
Posting Year 2011

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

	2010/11		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
GAIN/LOSS ON DISPOSAL OF ASSET					
	Written Down Value				
2010369280	Disposal - 0 CMT	\$35,000	\$0	\$37,207	\$0
713869203	Disposal - Ford Falcon XR6 - CMT43	\$17,000	\$0	\$17,035	\$0
1287472512	Disposal - Dual Cab - CMT 1099 (Wks Mgr)	\$22,000	\$0	\$21,542	\$0
2010369281	Disposal - Ford Falcon - 1CMT (Office Car)	\$26,000	\$0	\$17,704	\$0
1287473012	Disposal - Ford Courier Ute - CMT 789	\$18,000	\$0	\$3,675	\$0
2010369282	Disposal - Iveco Truck CMT - 1221 (2002)	\$75,000	\$0	\$29,729	\$0
1287472667	Disposal - Acco Water Truck - CMT 619	\$15,000	\$0	\$0	\$0
1287472668	Disposal - Cat 938 Loader - CMT 1922	\$0	\$0	\$0	\$0
1413872514	Disposal - Sale of Land	\$0	\$0	\$0	\$0
	Proceeds from Sale				
2010337305	Proceeds sale of Calais 0 CMT	(\$35,000)	\$0	(\$31,818)	\$0
713813807	Proceeds sale of Ford Falcon XR6 CMT43 (Doctors car)	(\$17,000)	\$0	(\$14,458)	\$0
1287432512	Proceeds sale of Dual Cab - CMT 1099	(\$22,000)	\$0	(\$20,000)	\$0
1287473212	Proceeds sale of Iveco Truck CMT 1221 (2002)	(\$75,000)	\$0	(\$53,000)	\$0
2010337306	Proceeds sale of Ford Falcon - 1CMT	(\$26,000)	\$0	(\$17,273)	\$0
1287472669	Proceeds sale of Ford Courier Ute - CMT 789	(\$18,000)	\$0	(\$6,818)	\$0
1287472670	Proceeds sale of Acco Water Truck - CMT 619	(\$15,000)	\$0	\$0	\$0
1287472671	Proceeds sale of Cat 938 Loader - CMT 1922	\$0	\$0	\$0	\$0
Sub Total - (GAIN)/LOSS ON DISPOSAL OF ASSET		\$0	\$0	(\$16,474)	\$0
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	\$0	(\$16,474)	\$0
BAD DEBTS					
2010363020	Bad debts written off	\$0	\$0	\$0	\$0
Sub Total - BAD DEBTS		\$0	\$0	\$0	\$0
Total - BAD DEBTS		\$0	\$0	\$0	\$0
Total-OPERATING STATEMENT		\$0	\$0	(\$16,474)	\$0

Shire of Cunderdin

Report Dated 30/06/11
Posting Year 2010

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

	2010/11		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
GENERAL PURPOSE FUNDING					
RATES					
OPERATING EXPENDITURE					
369553201	Rates - Training	\$0.00	\$1,235	\$0	\$680
369553202	Rates - Title Search Costs	\$0.00	\$1,492	\$0	\$209
369553203	Debt Collection Costs	\$0.00	\$7,763	\$0	\$693
369569233	Rates - Materials	\$0.00	\$1,434	\$0	\$1,818
369569201	Rates - B Pay Charges	\$0.00	\$2,869	\$0	\$2,727
369540003	Rates - Adjustments	\$0.00	\$0	\$0	\$0
369550003	Rates - Write off	\$0.00	\$2,000	\$0	\$0
369569208	Rates - Pensioner Rebates	\$0.00	\$27,262	\$0	\$32,893
369569209	Rates - Adjustments	\$0.00	\$0	\$0	\$0
369569202	Rates - VGO Charges	\$0.00	\$9,314	\$0	\$7,214
369569203	Rates Incentive Prize Money	\$0.00	\$0	\$0	\$500
369560003	General Administration Allocated	\$0.00	\$5,589	\$0	\$5,126
Sub Total-RATES OP/EXP		\$0	\$58,958	\$0	\$51,859
OPERATING INCOME					
369513301	Rates Settlement Agent Charges	(\$2,741)	\$0	(\$2,700)	\$0
369513302	Rates Instalment Fees	(\$6,052)	\$0	(\$6,195)	\$0
369513304	Rates Incentive Prize - Westpac	\$0	\$0	(\$500)	\$0
369513303	Rates Debtors Legal Fees	(\$2,000)	\$0	(\$2,047)	\$0
369522803	Rates Late Payment Interest	(\$7,404)	\$0	(\$9,987)	\$0
369532401	Revenue Management Charges	\$0	\$0	\$0	\$0
369537203	Rates Interim UV	(\$2,205)	\$0	(\$416)	\$0
369537201	Rates UV	(\$989,171)	\$0	(\$987,897)	\$0
369537202	Rates GRV	(\$301,408)	\$0	(\$302,692)	\$0
369537204	Rates Minimum - UV	(\$21,200)	\$0	(\$19,600)	\$0
369537205	Rates Minimum - GRV	(\$50,400)	\$0	(\$48,000)	\$0
369537206	Rates Ex Gratia	(\$9,919)	\$0	(\$9,770)	\$0
369537212	Rates Mining	(\$2,800)	\$0	(\$183)	\$0
369537213	Rates Minimum - Mining	(\$3,600)	\$0	(\$3,600)	\$0
369537217	Pensioner Rebates	(\$27,657)	\$0	(\$32,893)	\$0
369537215	Rates Interim GRV	(\$2,283)	\$0	(\$2,777)	\$0
Sub Total-GENERAL RATES OP/INC		(\$1,428,840)	\$0	(\$1,429,257)	\$0
Total-GENERAL RATES		(\$1,428,840)	\$58,958	(\$1,429,257)	\$51,859
GENERAL PURPOSE FUNDING					
431038901	Financial Assistance Grant	(\$844,833)	\$0	(\$1,140,101)	\$0
2010322820	Municipal Interest Earned	(\$15,300)	\$0	(\$27,603)	\$0
913822809	Housing Interest on Reserve	(\$3,238)	\$0	(\$2,167)	\$0
1117422811	Community Bus Interest Earned	(\$608)	\$0	(\$404)	\$0
1210122812	Aerodrome Reserve Interest Earned	(\$3,053)	\$0	(\$5,031)	\$0
1287322812	Staff Entitlements Reserve	(\$8,231)	\$0	(\$5,508)	\$0
1287422812	Plant Reserve Interest Earned	(\$10,576)	\$0	(\$7,088)	\$0
2010322801	Asset Replacement/Development Reserve Interest Earned	(\$11,616)	\$0	(\$16,525)	\$0
12875228	Main Street Redevelopment Interest Earned	\$0	\$0	\$0	\$0
12876228	Office Redevelopment	\$0	\$0	\$0	\$0
Sub Total-OTHER GENERAL PURPOSE FUNDING		(\$897,455)	\$0	(\$1,204,427)	\$0
Total-OTHER GENERAL PURPOSE FUNDING		(\$897,455)	\$0	(\$1,204,427)	\$0
Total-GENERAL PURPOSE FUNDING		(\$2,326,295)	\$58,958	(\$2,633,683)	\$51,859

Shire of Cunderdin

Report Dated 30/06/11
Posting Year 2011

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

	2010/11		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
GOVERNANCE					
MEMBERS OF COUNCIL					
OPERATING EXPENDITURE					
417053201	Attendance Fees - Ordinary Meetings	\$0	\$13,520	\$0	\$11,900
417053202	Members Travelling	\$0	\$1,622	\$0	\$0
417053203	Presidential Allowance	\$0	\$1,300	\$0	\$1,250
417054904	Council Donations	\$0	\$10,400	\$0	\$11,404
417054901	Council - Gifts	\$0	\$2,317	\$0	\$489
417062804	Council - Insurance	\$0	\$7,768	\$0	\$4,066
417069204	Council - Materials	\$0	\$1,622	\$0	\$2,426
417069201	Council - Refreshments	\$0	\$15,946	\$0	\$12,297
417069202	Council - Conferences	\$0	\$14,040	\$0	\$12,371
417069203	Council - Training	\$0	\$3,120	\$0	\$0
452453201	Great Eastern Zone Membership	\$0	\$2,500	\$0	\$2,800
452453202	Subscriptions - WALGA	\$0	\$8,965	\$0	\$10,309
452453203	SEAVROC contribution	\$0	\$3,000	\$0	\$370
420854804	Governance Depreciation	\$0	\$37,852	\$0	\$29,180
		\$0	\$123,972	\$0	\$98,863
OPERATING INCOME					
417013304	Council Other Income	\$0	\$0	\$0	\$0
417037304	Council Reimbursements	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$0	\$123,972.00	\$0	\$98,863

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

	2010/11		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
GOVERNANCE					
OPERATING EXPENDITURE					
LABOUR					
2010356401	Salaries	\$0	\$218,711	\$0	\$228,140
2010356407	Superannuation	\$0	\$32,685	\$0	\$34,658
2010369211	Uniforms	\$0	\$2,163	\$0	\$1,669
2010369207	Staff Amenities	\$0	\$1,190	\$0	\$1,150
2010369209	Training	\$0	\$4,842	\$0	\$5,670
BUILDING					
2013853220	Admin Building Maintenance	\$0	\$7,280	\$0	\$6,021
2013856420	Office Cleaning Wages	\$0	\$5,367	\$0	\$2,986
2013856430	Club Cleaning Wages	\$0	\$5,367	\$0	\$4,345
2013856422	Office Cleaning Superannuation	\$0	\$1,000	\$0	\$219
2013882001	Office Utilities	\$0	\$8,690	\$0	\$11,027
2010369212	Cleaning Materials	\$0	\$2,500	\$0	\$3,075
2013853202	Office Renovations - Design	\$0	\$0	\$0	\$0
2013853203	Landcare - Future Projects (Alloc from LCDC Proceeds)	\$0	\$12,850	\$0	\$0
OFFICE EXPENSES					
2010362820	Insurance	\$0	\$21,581	\$0	\$21,255
2010369264	Stationery	\$0	\$6,000	\$0	\$7,564
2010369213	Advertising	\$0	\$7,000	\$0	\$9,018
2010353208	Internet, Website Construction and maintenance	\$0	\$5,750	\$0	\$4,455
2010353203	Maintenance of Office Equipment	\$0	\$3,659	\$0	\$2,632
2010369210	Computer Software & Replacements	\$0	\$6,000	\$0	\$5,056
2010369201	Bank Charges	\$0	\$7,000	\$0	\$4,832
2010353212	IT Support	\$0	\$4,000	\$0	\$1,316
2010353214	LGS Support Fees	\$0	\$21,096	\$0	\$21,095
2010353215	LGS Implementation Expenses	\$0	\$5,000	\$0	\$898
2010369203	Subscriptions	\$0	\$587	\$0	\$373
2010369204	Postage and Freight	\$0	\$3,245	\$0	\$4,523
2010369220	Materials	\$0	\$1,913	\$0	\$1,473
VEHICLE TRAVELLING EXPENSES					
2010369276	Vehicle Expense	\$0	\$8,328	\$0	\$4,280
2010356403	Fringe Benefits Tax Vehicles	\$0	\$18,000	\$0	\$16,527
OTHER					
2010353201	Audit Fees	\$0	\$12,193	\$0	\$12,192
2010369202	Communications	\$0	\$10,816	\$0	\$10,600
2010353220	Contractors/Consultants	\$0	\$53,040	\$0	\$31,213
2010369205	Conferences	\$0	\$4,055	\$0	\$2,542
2010356408	Fund Regional Risk Coordinator	\$0	\$6,000	\$0	\$5,904
2010356409	Staff Recruiting Costs	\$0	\$3,000	\$0	\$80
2010369222	Royalties for Regions (R4R) - CLGFR Expenses	\$0	\$0	\$0	\$0
2010369223	LGE Implementation costs	\$0	\$7,000	\$0	\$3,094
2010356410	LGS Software (Cunderdin, Beverly, York & WDC)	\$0	\$120,000	\$0	\$64,000
2010360010	General Administration Allocated	\$0	(\$391,269)	\$0	(\$358,655)
Sub Total-ADMINISTRATION GENERAL OP/EXP		\$0	\$246,639	\$0	\$175,228
OPERATING INCOME					
2010332420	Other Income	(\$2,587)	\$0	(\$1,995)	\$0
2010332421	Insurance Reimbursements	(\$20,000)	\$0	(\$2,824)	\$0
2013813322	Club Cleaning Reimbursements	(\$4,380)	\$0	(\$4,158)	\$0
2010337301	Other Reimbursements	(\$36,225)	\$0	(\$33,077)	\$0
2010313320	Admin Charges	(\$1,109)	\$0	\$443	\$0
2010313420	Rent - Agriculture Department	(\$1,393)	\$0	\$0	\$0
417037404	Royalties for Regions (R4R) - Local funding	(\$393,215)	\$0	(\$393,215)	\$0
2010319921	Royalties for Regions (R4R) - Country LG Fund - Regional Con	\$0	\$0	(\$2,420)	\$0
2010319701	Royalties for Regions (R4R)- Regional funding	\$0	\$0	\$0	\$0
2010319920	Royalties for Regions CLGF - Forward Capital Works Planning	\$0	\$0	\$0	\$0
2010319620	Regional & Local Community Infrastructure Program (RLCIP)	(\$30,000)	\$0	(\$24,471)	\$0
2010319820	LGS Software contributions	(\$40,000)	\$0	\$0	\$0
Sub Total-ADMINISTRATION GENERAL OP/INC		(\$528,909)	\$0	(\$461,716)	\$0
Total-ADMINISTRATION COUNCIL		(\$528,909)	\$246,639	(\$461,716)	\$175,228
Total-GENERAL ADMINISTRATION		(\$528,909)	\$370,611	(\$461,716)	\$274,091

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

		2010/11		Current Year Actual	
		Current Year	Estimated	Income	Expend
		Income	Expend	Income	Expend
LAW ORDER & PUBLIC SAFETY					
FIRE PREVENTION					
OPERATING EXPENDITURE					
527556401	Fire Prev - Fire & Emergency other	\$0	\$1,622	\$0	\$1,261
527556402	Emergency Management Wages	\$0	\$0	\$0	\$192
527562805	Fire Prevention - Insurance	\$0	\$7,424	\$0	\$7,260
527569202	Fire Prevention - Materials	\$0	\$5,624	\$0	\$6,869
527569205	Fire Prev. - Uniforms & Protective Clothing	\$0	\$1,560	\$0	\$0
527569207	Fire Prev. - Vehicle Registration & Purchases	\$0	\$1,687	\$0	\$4,304
527569208	Fire Prevention Equip Maintenance	\$0	\$4,997	\$0	\$869
527569219	Emergency Management - Risk Management	\$0	\$2,000	\$0	\$0
527569220	Staff Training	\$0	\$1,000	\$0	\$919
527569222	FESA Non-recurrent Grant Expenditure - Shed	\$0	\$0	\$0	\$23,897
527569255	Fire Prev. Vehicle parts & Repairs	\$0	\$1,237	\$0	\$2,929
527582005	Fire Prev Standpipe Utilities	\$0	\$10,816	\$0	\$8,490
527592005	FESA Emergency Services Levy Remitted	\$0	\$50,000	\$0	\$49,135
527560005	General Administration Allocated	\$0	\$9,854	\$0	\$9,031
Sub Total-FIRE PREVENTION OP/EXP		\$0	\$97,822	\$0	\$115,156
OPERATING INCOME					
527519601	Fire Prevention Grants	\$0	\$0	\$0	\$0
527520005	FESA Non-recurrent Grant - Shed	(\$26,000)	\$0	(\$25,500)	\$0
527595005	Law Order and Public Safety - W/off Prev yrs ESL Liability	\$0	\$0	(\$4,194)	\$0
527538905	FESA Annual Operating Grant	(\$7,780)	\$0	(\$7,775)	\$0
527593005	FESA Emergency Services Levy Collected	(\$44,600)	\$0	(\$44,600)	\$0
527594005	Management Fees - Emergency Management Officer	(\$1,600)	\$0	(\$1,502)	\$0
Sub Total-FIRE PREVENTION OP/INC		(\$79,980)	\$0	(\$83,570)	\$0
Total-FIRE PREVENTION		(\$79,980)	\$97,822	(\$83,570)	\$115,156
ANIMAL CONTROL					
OPERATING EXPENDITURE					
510053205	Ranger Service	\$0	\$3,245	\$0	\$3,370
510054005	Animal Control Other	\$0	\$541	\$0	\$152
510060005	General Administration Allocated	\$0	\$687	\$0	\$627
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$4,472	\$0	\$4,149
OPERATING INCOME					
510013305	Animal: Infringement Notice	\$0	\$0	\$0	\$0
510018005	Animal Control Fees	(\$1,142)	\$0	(\$1,186)	\$0
Sub Total-ANIMAL CONTROL OP/INC		(\$1,142)	\$0	(\$1,186)	\$0
Total - ANIMAL CONTROL		(\$1,142)	\$4,472	(\$1,186)	\$4,149
OTHER LAW ORDER & PUBLIC SAFETY					
OPERATING EXPENDITURE					
520854805	Law, Order Depreciation	\$0	\$19,348	\$0	\$18,812
527569213	Rural Street Addressing	\$0	\$541	\$0	\$0
527569214	Local Emergency Planning SEAVROC	\$0	\$0	\$0	\$0
527569221	Office of Crime Prevention - Anti Graffiti Grant	\$0	\$4,695	\$0	\$4,690
527569216	Community Safety Implementation - SEAVROC	\$0	\$0	\$0	\$0
527569218	Office of Crime Prevention - Anti Graffiti Expenses	\$0	\$0	\$0	\$0
520860005	General Administration Allocated	\$0	\$5,951	\$0	\$5,456
Sub Total - OTHER LAW ORDER AND PUBLIC SAFETY OP/EXP		\$0	\$30,534	\$0	\$28,958
OPERATING INCOME					
527538901	Local Emergency Planning SEAVROC	\$0	\$0	\$0	\$0
527538902	Community Safety Survey - SEAVROC	\$0	\$0	\$0	\$0
527538903	Community Safety Implementation - SEAVROC	(\$1,200)	\$0	\$0	\$0
527538904	Office of Crime Prevention - Anti Graffiti Grant	\$0	\$0	\$0	\$0
Sub Total-OTHER LAW ORDER AND PUBLIC SAFETY OP/INC		(\$1,200)	\$0	\$0	\$0
Total - OTHER LAW ORDER AND PUBLIC SAFETY		(\$1,200)	\$30,534	\$0	\$28,958
Total-LAW ORDER & PUBLIC SAFETY		(\$82,322)	\$132,829	(\$84,756)	\$148,263

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

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
HEALTH				
PREVENTIVE SERVICES - HEALTH ADMIN				
OPERATING EXPENDITURE				
734553207 Contract Health Inspections	\$0	\$20,000	\$0	\$20,638
734956407 Other Health Control expenses	\$0	\$1,622	\$0	\$0
720854807 Depreciation-Health Inspections	\$0	\$17,840	\$0	\$16,580
734969202 Mosquito Prevention	\$0	\$1,500	\$0	\$659
734560007 General Administration Allocated	\$0	\$1,907	\$0	\$1,749
Sub Total-PREVENTIVE SERVICES-HEALTH ADM OP/EXP	\$0	\$42,869	\$0	\$39,626
OPERATING INCOME				
713813407 Contributions, Donations and Reimbursements	(\$1,730)	\$0	(\$1,728)	\$0
713813507 Caravan Park Licence	(\$206)	\$0	(\$200)	\$0
Sub Total-PREVENT. SRVS-HEALTH ADM OP/INC	(\$1,936)	\$0	(\$1,928)	\$0
Total - PREVENTIVE SERVICES-HEALTH ADMIN.	(\$1,936)	\$42,869	(\$1,928)	\$39,626
PREVENTIVE SERVICE-OTHER				
OPERATING EXPENDITURE				
713853277 Doctors House/Surgery Maintenance	\$0	\$7,500	\$0	\$6,189
713862877 Doctors Surgery Insurances	\$0	\$1,670	\$0	\$1,525
713882077 Doctors Surgery Utilities	\$0	\$5,213	\$0	\$5,300
720769202 Doctor's Vehicle costs & fuel	\$0	\$6,500	\$0	\$4,068
720760007 General Administration Allocated	\$0	\$1,935	\$0	\$1,771
Sub Total-PREVENTIVE SRVS-OTHER OP/EXP	\$0	\$22,818	\$0	\$18,852
OPERATING INCOME				
713813307 Doctors Surgery Rent	(\$5,200)	\$0	(\$5,074)	\$0
713813377 Doctors House Rent	(\$4,160)	\$0	(\$3,813)	\$0
734913307 Food Registration Fee - Food Act 2008	\$0	\$0	(\$682)	\$0
Sub Total-PREVENT. SRVS-HEALTH OTHER OP/INC	(\$9,360)	\$0	(\$9,569)	\$0
Total-PREVENTIVE SERVICES-OTHER	(\$9,360)	\$22,818	(\$9,569)	\$18,852
Total-HEALTH	(\$11,296)	\$65,687	(\$11,497)	\$58,478

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

	2010/11		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
EDUCATION AND WELFARE					
EDUCATION					
OPERATING EXPENDITURE					
813853212	Day Care Building Maintenance	\$0	\$1,500	\$0	\$3,995
813856403	Day Care Wages	\$0	\$0	\$0	\$0
813856404	Day Care Superannuation	\$0	\$0	\$0	\$0
813869221	Day Care Employee Development & Expenses	\$0	\$0	\$0	\$444
813853217	Day Care Contribution	\$0	\$6,000	\$0	\$7,339
813862811	Day Care Building Insurances	\$0	\$570	\$0	\$520
813862812	Day Care Building Utilities	\$0	\$865	\$0	\$2,369
813869202	Day Care Communications	\$0	\$0	\$0	\$0
813853218	Day Care Licences	\$0	\$0	\$0	\$0
813869208	Day Care Other Insurance	\$0	\$0	\$0	\$0
813869219	Day Care Materials	\$0	\$0	\$0	\$0
813869220	Day Care Contractors	\$0	\$0	\$0	\$0
820854808	Education/Health Depreciation	\$0	\$6,136	\$0	\$16,055
820860008	General Administration Allocated	\$0	\$1,157	\$0	\$1,056
813862816	Playgroup Building Insurances	\$0	\$502	\$0	\$459
813853216	Playgroup Building Maintenance	\$0	\$1,040	\$0	\$473
Sub Total - EDUCATION OP/EXP		\$0	\$17,771	\$0	\$32,711
OPERATING INCOME					
873513208	Cunderdin Meckering Cottages	(\$1,650)	\$0	(\$1,650)	\$0
873513308	Day care Fees & Charges	\$0	\$0	\$0	\$0
873513408	Day Care Child care Benefits - (DEEWR)	\$0	\$0	\$0	\$0
875313508	Day Care Contributions	\$0	\$0	\$0	\$0
875313608	Day Care Sustainability Assisstance Grant (DEEWR)	\$0	\$0	\$0	\$0
875313708	Day Care - Other Income	\$0	\$0	\$0	\$0
Sub Total-EDUCATION OP/INC		(\$1,650)	\$0	(\$1,650)	\$0
Total-EDUCATION		(\$1,650)	\$17,771	(\$1,650)	\$32,711
Total-EDUCATION AND WELFARE		(\$1,650)	\$17,771	(\$1,650)	\$32,711

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

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
HOUSING				
STAFF HOUSING				
OPERATING EXPENDITURE				
913853299 Housing Maintenance	\$0	\$12,130	\$0	\$11,875
913853201 Housing Staff - Rubbish ESL	\$0	\$832	\$0	\$515
913862899 Housing Staff - Insurances	\$0	\$3,812	\$0	\$3,480
913869209 Housing Materials	\$0	\$3,640	\$0	\$135
913882099 Housing Utilities	\$0	\$11,000	\$0	\$8,916
920854809 Housing Depreciation	\$0	\$8,944	\$0	\$17,643
920860009 General Administration Allocated	\$0	\$5,200	\$0	\$4,763
Sub Total - STAFF HOUSING OP/EXP	\$0	\$45,558	\$0	\$47,328
OPERATING INCOME				
913813309 Housing Rent	(\$12,855)	\$0	(\$9,988)	\$0
Sub Total-STAFF HOUSING OP/INC	(\$12,855)	\$0	(\$9,988)	\$0
Total - STAFF HOUSING	(\$12,855)	\$45,558	(\$9,988)	\$47,328
Total - HOUSING	(\$12,855)	\$45,558	(\$9,988)	\$47,328

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

	2010/11		Current Year Actual		
	Current Year Income	Estimated Expend	Income	Expend	
COMMUNITY AMENITIES					
SANITATION - HOUSEHOLD REFUSE					
OPERATING EXPENSES					
1073053210	Contract Transfer stations - removal	\$0	\$62,400	\$0	\$52,045
1073053310	Household Refuse - Wages	\$0	\$15,505	\$0	\$11,671
1073053410	Household Superannuation	\$0	\$878	\$0	\$219
1073053510	Household Insurance - Workers compensation	\$0	\$270	\$0	\$0
1073053610	Household Insurance - Public Liability	\$0	\$780	\$0	\$0
1073053710	Household - Training	\$0	\$1,040	\$0	\$0
1073053810	Household - Uniforms	\$0	\$416	\$0	\$0
1073056409	Household Refuse - Plant costs	\$0	\$21,000	\$0	\$23,400
1073053910	Household Refuse - Plant Hire	\$0	\$5,200	\$0	\$0
1073056404	Waste Facility Attendants - Wages	\$0	\$13,100	\$0	\$11,146
1073054010	Household Refuse Recycling processing charges	\$0	\$0	\$0	\$0
1073054110	Bin replacements	\$0	\$1,373	\$0	\$1,373
1073056401	Refuse Other Wages - Green waste & Roadside verge collecti	\$0	\$25,500	\$0	\$24,366
1073053201	Refuse Other Materials/Charges - tipping fees (transfer & road	\$0	\$31,000	\$0	\$35,754
1073056402	Refuse Other Plant Operatiort Costs - Transfer station & road	\$0	\$11,285	\$0	\$12,335
1073060010	General Administration Allocated	\$0	\$12,596	\$0	\$11,550
Sub Total-SANITATION H/HOLD REFUSE OP/EXP		\$0	\$202,343	\$0	\$183,857
OPERATING INCOME					
1073013310	Sanitation Charges - Household	(\$107,445)	\$0	(\$95,501)	\$0
1073013302	Sanitation Charges - Rural	(\$6,930)	\$0	(\$6,848)	\$0
Sub Total-SANITATION H/HOLD REFUSE OP/INC		(\$114,375)	\$0	(\$102,349)	\$0
Total-SANITATION HOUSEHOLD REFUSE		(\$114,375)	\$202,343	(\$102,349)	\$183,857
SANITATION OTHER					
OPERATING EXPENDITURE					
1072256401	Townsite Wages	\$0	\$0	\$0	\$0
1072256402	Townsite Superannuation	\$0	\$0	\$0	\$0
1072253210	Townsite Rubbish & Cleaning	\$0	\$0	\$0	\$0
Sub Total-SANITATION OTHER OP/EXP		\$0	\$0	\$0	\$0
Total-SANITATION OTHER		\$0	\$0	\$0	\$0
SEWERAGE					
OPERATING EXPENDITURE					
1072263220	Sewerage - Other Minor Expenditure	\$0	\$500	\$0	\$0
Sub Total-SEWERAGE OP/EXP		\$0	\$500	\$0	\$0
OPERATING INCOME					
1073013303	Sewerage - Septic Tank Charges	(\$500)	\$0	(\$1,540)	\$0
Sub Total-SEWERAGE OP/INC		(\$500)	\$0	(\$1,540)	\$0
Total-SEWERAGE		(\$500)	\$500	(\$1,540)	\$0.00
TOWN PLANNING AND DEVELOPMENT					
OPERATING EXPENDITURE					
1076753210	Town Planning Consultants	\$0	\$4,500	\$0	\$215
1076753310	Industrial Park Feasibility Study	\$0	\$0	\$0	\$0
1076753510	Main Street Redevelopment Project	\$0	\$0	\$0	\$0
1076760010	General Administration Allocated	\$0	\$15,600	\$0	\$14,300
Sub Total-TOWN PLANNING AND DEVELOPMENT OP/EXP		\$0	\$20,100	\$0	\$14,515
OPERATING INCOME					
1076713310	Town Planning Other Charges	(\$2,000)	\$0	(\$437)	\$0
Sub Total-TOWN PLANNING AND DEVELOPMENT OP/INC		(\$2,000)	\$0	(\$437)	\$0
Total-TOWN PLANNING AND DEVELOPMENT		(\$2,000)	\$20,100	(\$437)	\$14,515

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

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
OTHER COMMUNITY AMENITIES				
OPERATING EXPENSES				
1013856401 Cunderdin Public Toilets Wages	\$0	\$6,864	\$0	\$7,960
1013853208 Cunderdin Public Toilets Maintenance	\$0	\$5,200	\$0	\$4,890
1013862808 Cunderdin Public Toilets Insurances	\$0	\$1,541	\$0	\$1,325
1013882008 Cunderdin Public Toilets Utilities	\$0	\$1,248	\$0	\$397
1017356401 Cemeteries Wages	\$0	\$7,311	\$0	\$5,160
1017369210 Cunderdin Cemetery Materials	\$0	\$602	\$0	\$406
1017356402 Cunderdin Cemetery Plant Operation Costs	\$0	\$4,712	\$0	\$3,870
1013862813 Meckering Toilets Insurances	\$0	\$1,604	\$0	\$1,464
1013882013 Meckering Toilets Utilities	\$0	\$2,600	\$0	\$3,088
1013853213 Meckering Toilets Maintenance	\$0	\$1,622	\$0	\$16
1013856500 Environmental Protection - NRM Officers	\$0	\$19,201	\$0	\$19,201
1020854810 Community Amenities Depreciation	\$0	\$889	\$0	\$7,085
1013853211 Electrical Upgrade for RCDs & Smoke Alarms	\$0	\$30,000	\$0	\$18,798
1020860111 General Administration Allocated	\$0	\$4,933	\$0	\$4,521
Sub Total-OTHER COMMUNITY AMENITIES OP/EXP	\$0	\$88,329	\$0	\$78,179
OPERATING INCOME				
1017313310 Cunderdin Cemetery Charges	(\$4,500)	\$0	(\$2,615)	\$0
Sub Total-OTHER COMMUNITY AMENITIES OP/INC	(\$4,500)	\$0	(\$2,615)	\$0
Total-OTHER COMMUNITY AMENITIES	(\$4,500)	\$88,329	(\$2,615)	\$78,179
Total-COMMUNITY AMENITIES	(\$121,375)	\$311,272	(\$106,940)	\$276,551

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

	2010/11		Current Year Actual		
	Current Year Estimated		Income	Expend	
	Income	Expend			
RECREATION & CULTURE					
PUBLIC HALLS & CIVIC CENTRE					
OPERATING EXPENDITURE					
1113853206	Cunderdin Town Hall Building Maintenance	\$0	\$5,720	\$0	\$3,667
1113862806	Cunderdin Town Hall Building Insurance	\$0	\$2,759	\$0	\$2,519
1113882006	Cunderdin Town Hall Building Utilities	\$0	\$1,622	\$0	\$2,529
1113853222	Community Gym - equipment lease	\$0	\$6,760	\$0	\$4,820
1113853205	Meckering Town Hall Building Maintenance	\$0	\$3,640	\$0	\$1,987
1113862801	Meckering Town Hall Building Insurance	\$0	\$3,756	\$0	\$3,428
1113882012	Meckering Town Hall Building Utilities	\$0	\$6,500	\$0	\$6,037
1113853200	Meckering Cleaning Contractors	\$0	\$9,000	\$0	\$9,000
1113860011	General Administration Allocated	\$0	\$5,703	\$0	\$5,225
Sub Total-PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$0	\$45,461	\$0	\$39,213
OPERATING INCOME					
1113813310	Cunderdin Hall Hire - Misc	\$0	\$0	(\$676)	\$0
1113813311	Cunderdin Hall Hire	(\$500)	\$0	(\$386)	\$0
1113813302	Meckering Town Hall Hire	(\$700)	\$0	(\$1,038)	\$0
1113813303	Amenities Building Hire	(\$527)	\$0	\$0	\$0
1113813304	Cleaning Bonds	\$0	\$0	\$0	\$0
1113813306	Gym Memberships - Key Bond	\$0	\$0	\$0	\$0
1113813305	Gym Memberships	(\$6,500)	\$0	(\$7,583)	\$0
Sub Total-PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$8,227)	\$0	(\$9,683)	\$0
Total-PUBLIC HALL & CIVIC CENTRES		(\$8,227)	\$45,461	(\$9,683)	\$39,213
SWIMMING POOLS & BEACHES					
OPERATING EXPENDITURE					
1173353211	Swimming Pool Contractors	\$0	\$60,811	\$0	\$63,512
1173353202	Swimming Pool Equipment Maintenance	\$0	\$3,640	\$0	\$3,151
1173353203	Swimming Pool Freight	\$0	\$1,158	\$0	\$662
1173353204	Swimming Pool Building Maintenance	\$0	\$1,840	\$0	\$2,146
1173356401	Swimming Pool Wages	\$0	\$0	\$0	\$0
1173356402	Swimming Pool Superannuation	\$0	\$0	\$0	\$0
1173362811	Swimming Insurances	\$0	\$2,366	\$0	\$831
1173362911	Swimming Interest Loan 67	\$0	\$12,166	\$0	\$11,639
1173369211	Swimming Pool Materials	\$0	\$8,436	\$0	\$8,600
1173369201	Swimming Pool Activities	\$0	\$290	\$0	\$0
1173369202	Swimming Pool Communications	\$0	\$595	\$0	\$372
1173382011	Swimming Pool Utilities	\$0	\$22,000	\$0	\$22,723
1113862802	Swimming Pool Bldgs Insurance	\$0	\$5,229	\$0	\$4,904
1173360011	General Administration Allocated	\$0	\$9,809	\$0	\$8,987
Sub Total-SWIMMING AREAS & BEACHES OP/EXP		\$0	\$128,341	\$0	\$127,526
OPERATING INCOME					
1173313311	Swimming Pool Charges	(\$7,000)	\$0	(\$6,525)	\$0
1173319611	Swimming Pool Grants	(\$3,326)	\$0	(\$3,000)	\$0
Sub Total-SWIMMING AREAS AND BEACHES OP/INC		(\$10,326)	\$0	(\$9,525)	\$0
Total-SWIMMING AREAS & BEACHES		(\$10,326)	\$128,341	(\$9,525)	\$127,526

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

		2010/11		Current Year Actual	
		Current Year	Estimated	Income	Expend
		Income	Expend	Income	Expend
OTHER RECREATION & SPORT					
OPERATING EXPENDITURE					
1113862803	Bowling Club Bldgs Insurance	\$0	\$4,294	\$0	\$3,448
1169656403	Meckering Sporting Club Wages	\$0	\$30,000	\$0	\$23,137
1169656401	Bowling Club Wages	\$0	\$71,532	\$0	\$70,696
1169656404	Meckering Sporting Club Superannuation	\$0	\$2,500	\$0	\$3,152
1113853209	Cunderdin Oval & Building Maintenance	\$0	\$21,000	\$0	\$11,783
1113862809	Cunderdin Oval Buildings Insurance	\$0	\$6,528	\$0	\$6,089
1113882009	Cunderdin Oval Buildings Utilities	\$0	\$4,160	\$0	\$3,703
1113853211	Bowling Club Building Maintenance	\$0	\$0	\$0	\$615
1163153211	Parks & Gardens Contractors Cunderdin	\$0	\$1,158	\$0	\$819
1163162811	Park & Garden Insurance	\$0	\$3,648	\$0	\$2,159
1163156401	Parks and Gardens Wages	\$0	\$113,000	\$0	\$114,088
1163156402	Parks & Gardens Plant Operation Costs	\$0	\$0	\$0	\$0
1163156403	Parks & Gardens Superannuation	\$0	\$8,069	\$0	\$6,066
1163169211	Parks & Gardens Materials Cunderdin	\$0	\$8,320	\$0	\$9,090
1163169203	Parks & Gardens Small Tools	\$0	\$1,040	\$0	\$242
1163182001	Parks & Gardens Utilities Cunderdin	\$0	\$2,500	\$0	\$2,194
1152356401	Meckering P & G Wages	\$0	\$20,500	\$0	\$20,696
1152356402	Meckering Superannuation	\$0	\$4,468	\$0	\$835
1152369211	Meckering P & G Materials & Tools	\$0	\$3,500	\$0	\$4,128
1152456402	Meckering P & G Plant Operation Costs	\$0	\$500	\$0	\$0
1152456600	Meckering Hockey Field Upgrade	\$0	\$28,122	\$0	\$28,122
1152369201	Meckering Park Redevelopment	\$0	\$0	\$0	\$0
1169653411	Contribution to Meckering Sporting Club	\$0	\$0	\$0	\$0
1196953511	Rabbit Proof Fence Sculpture	\$0	\$10,000	\$0	\$0
1169682001	R&S - Other Utilities Cunderdin	\$0	\$50,500	\$0	\$49,761
1120854811	Rec & Culture Depreciation	\$0	\$84,061	\$0	\$67,442
1120860011	General Administration Allocated	\$0	\$48,142	\$0	\$44,132
Sub Total- SPORTS DEVELOPMENT OP/EXP		\$0	\$527,542	\$0	\$472,396
OPERATING INCOME					
1152313211	Meckering Sport Club Contributions	(\$10,714)	\$0	(\$7,142)	\$0
1169613211	Recreation & Sport Contributions	(\$24,180)	\$0	(\$16,789)	\$0
1169613333	Other Income - Sports & Community Centre	(\$70,000)	\$0	(\$70,000)	\$0
1117413311	Community Bus Charges	(\$2,588)	\$0	(\$213)	\$0
Sub Total-SPORTS DEVELOPMENT OP/INC		(\$107,482)	\$0	(\$94,144)	\$0
Total-OTHER RECREATION & SPORT		(\$107,482)	\$527,542	(\$94,144)	\$472,396
LIBRARIES					
OPERATING EXPENDITURE					
1151953211	Library Contractors	\$0	\$1,500	\$0	\$1,483
1152453211	Library Payment to Telecentre	\$0	\$13,752	\$0	\$13,752
1152460011	General Administration Allocated	\$0	\$2,166	\$0	\$1,991
Sub Total-LIBRARIES OP/EXP		\$0	\$17,418	\$0	\$17,225
OPERATING INCOME					
Miscellaneous		\$0	\$0	\$0	\$0
Sub Total-LIBRARIES OP/INC		\$0	\$0	\$0	\$0
Total-LIBRARIES		\$0	\$17,418	\$0	\$17,225

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	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
OTHER CULTURE				
OPERATING EXPENDITURE				
1152053206 Earthquake House Expenses	\$0	\$0	\$0	\$0
1152053208 Cunderdin Museum Committee Expenditure	\$0	\$11,357	\$0	\$10,821
1113853207 Museum Building Maintenance	\$0	\$4,500	\$0	\$5,739
1113856411 Museum Wages	\$0	\$14,500	\$0	\$9,925
1113856402 Museum Superannuation	\$0	\$1,500	\$0	\$1,056
1113862807 Museum Buildings Insurance	\$0	\$2,397	\$0	\$2,188
1113882007 Museum Buildings Utilities	\$0	\$3,500	\$0	\$3,538
1152053211 Museum Contractors	\$0	\$0	\$0	\$0
1169672411 Jaycettes Concert	\$0	\$2,250	\$0	\$0
1169672611 Race around Cunderdin Expenses	\$0	\$0	\$0	\$0
1169672711 Meckering Playgroup Contribution	\$0	\$0	\$0	\$0
1169672811 Meckering Primary School Contribution	\$0	\$0	\$0	\$0
1169672511 Community Xmas Party Expenses	\$0	\$2,000	\$0	\$0
1169672911 McDonalds Jnr Sports Grant Expenditure	\$0	\$600	\$0	\$593
1169673611 Rotary Grant Expenses -DFACS-	\$0	\$4,173	\$0	\$3,876
1169673811 Dry Season Assistance Subsidy	\$0	\$20,000	\$0	\$11,125
1152060011 General Administration Allocated	\$0	\$23,491	\$0	\$21,538
Sub Total-OTHER CULTURE OP/EXP	\$0	\$90,268	\$0	\$70,401
OPERATING INCOME				
1152013211 Cunderdin Museum Committee Revenue	(\$11,357)	\$0	(\$11,564)	\$0
1169673011 Jaycettes Concert Income	(\$2,000)	\$0	\$0	\$0
1152013301 National Trust - Stage 3 chimney restoration	(\$5,820)	\$0	\$0	\$0
1169673311 McDonalds Jnr Sports Grant	\$0	\$0	\$0	\$0
1169673111 Community Xmas Party Grant	(\$4,761)	\$0	\$0	\$0
1169673511 Rotary Grant Income - DFACS	(\$4,173)	\$0	(\$4,173)	\$0
1169673711 Dry Season Assistance Fund - Dept of Ag & Food	(\$20,000)	\$0	(\$20,000)	\$0
1152013300 Lotterywest Grant - Cunderdin Museum - stage 3 chimney	(\$20,500)	\$0	(\$20,000)	\$0
Sub Total-OTHER CULTURE OP/INC	(\$68,611)	\$0	(\$55,737)	\$0
Total-OTHER CULTURE	(\$68,611)	\$90,268	(\$55,737)	\$70,401
Total-RECREATION AND CULTURE	(\$194,646)	\$809,030	(\$169,089)	\$726,762

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

		2010/11		Current Year Actual	
		Current Year	Estimated	Income	Expend
		Income	Expend	Income	Expend
TRANSPORT					
STREET RDS .BRIDGES.DEPOT.MTCE. OPERATING EXPENDITURE					
Buildings					
1213853204	Depot Building Maintenance	\$0	\$13,520	\$0	\$12,638
1213862804	Depot Buildings Insurances	\$0	\$11,659	\$0	\$10,779
1213882004	Depot Buildings Utilities	\$0	\$2,896	\$0	\$2,812
Works					
<i>Road Maintenance</i>					
1285156401	Cunderdin Townsite Roads - Wages	\$0	\$47,192	\$0	\$32,522
1285156500	Cunderdin Townsite Roads - Overheads	\$0	\$0	\$0	\$0
1285156402	Cunderdin Townsite Roads - Plant Operations Costs	\$0	\$17,280	\$0	\$15,726
1285156403	Cunderdin Townsite Roads - Materials and Other	\$0	\$5,408	\$0	\$16,862
1285056401	Meckering Townsite Roads - Wages	\$0	\$17,135	\$0	\$27,604
1285156501	Meckering Townsite Roads - Overheads	\$0	\$0	\$0	\$0
1285056402	Meckering Townsite Roads - Plant Operations Costs	\$0	\$5,500	\$0	\$6,404
1285056403	Meckering Townsite Roads - Materials and Other	\$0	\$1,000	\$0	\$130
1285256401	Rural Sealed Roads - Wages	\$0	\$78,851	\$0	\$32,119
1285156502	Rural Sealed Roads - Overheads	\$0	\$0	\$0	\$0
1285256402	Rural Sealed Roads - Plant Operation Costs	\$0	\$38,060	\$0	\$37,275
1285256403	Rural Sealed Roads - Materials and Other	\$0	\$5,949	\$0	\$6,285
1285356401	Rural Unsealed Roads - Wages	\$0	\$184,570	\$0	\$99,341
1285156503	Rural Unsealed Roads - Overheads	\$0	\$0	\$0	\$0
1285356402	Rural Unsealed Roads - Plant Operation Costs	\$0	\$93,725	\$0	\$91,086
1285356403	Rural Unsealed Roads - Materials and Other	\$0	\$14,560	\$0	\$14,495
1285456404	Street Sweeping (Cunderdin & Meckering)	\$0	\$10,816	\$0	\$3,154
1285456405	Tree Maintenance Power Lines (Cunderdin & Meckering)	\$0	\$20,000	\$0	\$17,761
1285156504	Fwd Capital Works Plan	\$0	\$35,000	\$0	\$16,111
1285456406	Weed Control - Contractors	\$0	\$5,200	\$0	\$10,873
1287353212	Grading Contractor Maintenance	\$0	\$0	\$0	\$11,243
1287353213	Bridge Maintenance	\$0	\$13,000	\$0	\$12,605
1287353214	Road side clearing	\$0	\$11,508	\$0	\$9,486
<i>Other</i>					
1287353202	Works Contractors	\$0	\$6,760	\$0	\$6,405
1287353204	Management Fee - Expense (Manager of Works & Services)	\$0	\$3,000	\$0	\$2,555
1287369201	Works Bank Charges	\$0	\$116	\$0	\$0
1287369207	Works Materials	\$0	\$10,400	\$0	\$9,526
1287369210	Works Freight	\$0	\$6,951	\$0	\$1,578
1285156505	Roman II Licence Fees	\$0	\$5,700	\$0	\$5,695
1287369211	Works Depot Maintenance	\$0	\$1,158	\$0	\$929
1287369216	Works Traffic Control Material	\$0	\$10,000	\$0	\$7,089
1287369217	Works Maintenance Spray Day	\$0	\$2,163	\$0	\$4,059
1287382001	Street Lighting Maintenance & Power	\$0	\$20,800	\$0	\$22,897
1220854812	Transport Depreciation	\$0	\$1,188,091	\$0	\$878,220
1220860012	General Administration Allocated	\$0	\$178,481	\$0	\$163,603
Finance Costs					
1287362902	Works Interest Loan 66	\$0	\$12,244	\$0	\$11,420
1287362905	Works Dept Interest Loan 75	\$0	\$0	\$0	\$0
Sub Total-ST,RDS,BRIDGES,DEPOT-MTCE OP/EXP		\$0	\$2,078,694	\$0	\$1,601,287
OPERATING INCOME					
1287319812	Management Fees (Manager of Works & Services)	(\$3,615)	\$0	(\$3,615)	\$0
1287319612	Roads Grants RRG	(\$238,461)	\$0	(\$238,462)	\$0
1287332412	Contribution - Staff Training	\$0	\$0	\$0	\$0
1287338901	Main Roads WA Subsidies	(\$75,070)	\$0	(\$75,070)	\$0
1287472412	Transport - Provision for Leave	\$0	\$0	(\$32,807)	\$0
1287419612	Roads to Recovery - Current Allocation	(\$305,979)	\$0	(\$249,800)	\$0
1287419700	Roads to Recovery - Bridge work	(\$300,000)	\$0	(\$300,000)	\$0
1287319712	Strategic Grain Freight Funding	(\$979,001)	\$0	(\$979,001)	\$0
1287419701	Blackspot funding - Meckering-Dowerin Rd & Wilding	(\$59,338)	\$0	(\$59,388)	\$0
1287338903	Street Light Subsidy	(\$1,550)	\$0	(\$1,545)	\$0
Sub Total-ST,RDS,BRIDGES,DEPOT-MTCE OP/INC		(\$1,963,014)	\$0	(\$1,939,688)	\$0
Total-ST,RDS,BRIDGES,DEPOT-MAINTENANCE		(\$1,963,014)	\$2,078,694	(\$1,939,688)	\$1,601,287

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

	2010/11		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
AERODROMES					
OPERATING EXPENDITURE					
1210156401	Airfield Wages & Overheads	\$0	\$20,000	\$0	\$16,096
1210153212	Aerodrome Contractors	\$0	\$20,000	\$0	\$4,232
1210153202	Avdata Fees	\$0	\$7,500	\$0	\$5,163
1210169212	Aerodrome Materials	\$0	\$2,500	\$0	\$1,294
1213853210	Airfield Building Maintenance	\$0	\$4,500	\$0	\$5,189
1213862810	Airfield Buildings Insurances	\$0	\$5,515	\$0	\$5,296
1213882010	Airfield Building Utilities	\$0	\$15,000	\$0	\$12,634
1210113912	Transport - RADS	\$0	\$0	\$0	\$0
1210153203	Airfield Master Plan	\$0	\$0	\$0	\$0
1210153300	Airfield Utilities Upgrade Design Work & Tender Spec	\$0	\$45,000	\$0	\$46,540
1210156402	Airfield Plant Operation Costs	\$0	\$5,000	\$0	\$2,430
1210160012	General Administration Allocated	\$0	\$13,982	\$0	\$12,815
Sub Total-AERODROME MAINTENANCE		\$0	\$138,997	\$0	\$111,688
OPERATING INCOME					
1210113312	Aerodrome Charges	(\$33,302)	\$0	(\$37,720)	\$0
1210113412	Aerodrome Leases	(\$30,491)	\$0	(\$14,355)	\$0
1210113712	Airfield Master Plan (RADS funding)	(\$22,500)	\$0	(\$20,107)	\$0
1210113800	Gliding Clubhouse refurbishment - Lotterywest	(\$63,851)	\$0	\$0	\$0
1210114012	Lotterywest Grant - Building 101 - Gliding Club of WA	\$0	\$0	\$0	\$0
1210114112	Lotterywest Grant - Building 104 Restoration	(\$42,700)	\$0	\$0	\$0
Sub Total-AERODROME MAINTENANCE OP/INC		(\$192,844)	\$0	(\$72,181)	\$0
Total-AERODROME MAINTENANCE		(\$192,844)	\$138,997	(\$72,181)	\$111,688
Total-TRANSPORT		(\$2,155,858)	\$2,217,691	(\$2,011,869)	\$1,712,975

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	2010/11		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
ECONOMIC SERVICES					
TOURISM AND AREA PROMOTION					
OPERATING EXPENDITURE					
1213869300	Town Entry Statements	\$0	\$3,000	\$0	\$0
1213869301	Tidy Towns projects		\$2,000	\$0	\$877
1213860012	General Administration Allocated	\$0	\$0	\$0	\$0
Sub Total-TOURISM AND AREA PROMOTION OP/EXP		\$0	\$5,000	\$0	\$877
Total-TOURISM & AREA PROMOTION		\$0	\$5,000	\$0	\$877
TRAFFIC LICENSING CONTROL					
OPERATING EXPENDITURE					
1376856401	Transport Licencing Wages	\$0	\$35,000	\$0	\$25,720
1376862813	Transport Licencing Insurances	\$0	\$760	\$0	\$307
1376869201	Transport Licencing Bank Charges	\$0	\$347	\$0	\$0
1376869202	Transport Licencing Communications	\$0	\$520	\$0	\$1,270
1376869203	Licensing Training & Other Minor Expenses	\$0	\$1,040	\$0	\$1,425
1376860013	General Administration Allocated	\$0	\$3,829	\$0	\$3,509
Sub Total-TRAFFIC LICENSING CONTROL OP/EXP		\$0	\$41,496	\$0	\$32,231
OPERATING INCOME					
1376813213	Transport Licencing Contribution	(\$3,450)	\$0	(\$3,406)	\$0
1376813313	Transport Licencing Commission	(\$16,000)	\$0	(\$19,110)	\$0
1376813301	Local Authority Plates	(\$500)	\$0	(\$591)	\$0
Sub Total-TRAFFIC LICENSING CONTROL OP/INC		(\$19,950)	\$0	(\$23,106)	\$0
Total-TRAFFIC LICENSING CONTROL		(\$19,950)	\$41,496	(\$23,106)	\$32,231
BUILDING CONTROL					
OPERATING EXPENDITURE					
1213869400	Building Inspections - Shire of York	\$0	\$8,500	\$0	\$7,953
1213869401	BCITF Levy Remittances	\$0	\$1,000	\$0	\$0
Sub Total-BUILDING CONTROL OP/EXP		\$0	\$9,500	\$0	\$7,953
OPERATING INCOME					
1213869402	Building Licence Fees	(\$5,300)	\$0	(\$5,840)	\$0
1213869404	Building BRB Levy	\$0	\$0	(\$81)	\$0
1213869406	Building Commissions BRB & BCITF	\$0	\$0	(\$145)	\$0
1213869405	Kerbing & Footpath Bond	\$0	\$0	\$0	\$0
1213869403	Charges - BCITF Levies	(\$1,000)	\$0	(\$450)	\$0
Sub Total-BUILDING CONTROL OP/INC		(\$6,300)	\$0	(\$6,516)	\$0
Total-BUILDING CONTROL		(\$6,300)	\$9,500	(\$6,516)	\$7,953

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	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
OTHER ECONOMIC SERVICES				
OPERATING EXPENDITURE				
1320553213 Drum Muster Contractors	\$0	\$4,500	\$0	\$5,261
1320556401 Drum Muster Wages	\$0	\$0	\$0	\$0
1352256401 Community Development Officers Wages	\$0	\$49,000	\$0	\$42,350
1352256402 Community Development Officers Superannuation	\$0	\$4,410	\$0	\$2,631
1320860013 General Administration Allocated	\$0	\$4,855	\$0	\$4,455
Sub Total-OTHER ECONOMIC SERVICES OP/EXP	\$0	\$62,765	\$0	\$54,697
OPERATING INCOME				
1320537313 Drum Muster Reimbursements	(\$4,500)	\$0	(\$5,043)	\$0
Sub Total-OTHER ECONOMIC SERVICES OP/INC	(\$4,500)	\$0	(\$5,043)	\$0
Total-OTHER ECONOMIC SERVICES	(\$4,500)	\$62,765	(\$5,043)	\$54,697
Total-ECONOMIC SERVICES	(\$30,750)	\$118,761	(\$34,666)	\$95,758

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	2010/11		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
OTHER PROPERTY AND SERVICES					
PRIVATE WORKS					
OPERATING EXPENDITURE					
1462853314	Private Works	\$0	\$0	\$0	\$469
1462853214	Private Works Deliveries	\$0	\$0	\$0	\$5,163
1462853714	Private Works	\$0	\$0	\$0	\$1,308
1462854514	Private Works	\$0	\$50,000	\$0	\$0
1462855114	Private Works	\$0	\$0	\$0	\$1,575
1462857214	Private Works	\$0	\$0	\$0	\$640
1462857414	Private Works	\$0	\$0	\$0	\$105
1462861414	Private Works	\$0	\$0	\$0	\$10,346
1462854014	Private Works	\$0	\$0	\$0	\$42
1462864014	Private Works	\$0	\$0	\$0	\$903
1462863114	Private Works	\$0	\$0	\$0	(\$1,296)
1462864114	Private Works	\$0	\$0	\$0	\$1,495
1462864115	Private Works	\$0	\$0	\$0	\$0
1462862114	Private Works	\$0	\$0	\$0	\$58
1462860014	General Administration Allocated	\$0	\$7,627	\$0	\$6,996
Sub Total-PRIVATE WORKS OP/EXP		\$0	\$57,627	\$0	\$27,802
OPERATING INCOME					
1462813314	Private Works Charges	(\$57,627)	\$0	(\$55,626)	\$0
Sub Total-PRIVATE WORKS OP/INC		(\$57,627)	\$0	(\$55,626)	\$0
Total-PRIVATE WORKS		(\$57,627)	\$57,627	(\$55,626)	\$27,802
PUBLIC WORKS OVERHEADS					
OPERATING EXPENDITURE					
1287353203	Advertising	\$0	\$3,250	\$0	\$1,050
1465056401	Sick and Holiday Pay	\$0	\$107,244	\$0	\$107,189
1287356401	Works Department Wages	\$0	\$0	\$0	\$0
1287362812	Works Department Insurance	\$0	\$41,923	\$0	\$41,922
1287369214	Works Communications	\$0	\$2,500	\$0	\$2,431
1287369205	Works Protective Clothing	\$0	\$4,500	\$0	\$4,316
1287369209	Works Training	\$0	\$21,200	\$0	\$21,126
1287356402	Works Employee Costs	\$0	\$3,684	\$0	\$2,050
1287356404	Works Superannuation	\$0	\$45,500	\$0	\$46,287
1287356405	Staff Allowances	\$0	\$20,200	\$0	\$18,134
1287453205	Workshop Training	\$0	\$1,738	\$0	\$456
1287456404	Workshop Superannuation	\$0	\$4,885	\$0	\$3,118
1287453202	Workshop OHS	\$0	\$3,616	\$0	\$183
1465056501	Public Works Overheads Allocated	\$0	(\$236,721)	\$0	(\$216,934)
Sub Total-PUBLIC WORKS O/HEADS-ENG.OP/EXP		\$0	\$23,519	\$0	\$31,330
Total-PUBLIC WORKS OVERHEADS - ENGINEERING		\$0	\$23,519	\$0	\$31,330

Shire of Cunderdin

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

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
PLANT OPERATIONS COSTS				
OPERATING EXPENDITURE				
1287453203 Workshop Vehicle Registrations	\$0	\$5,500	\$0	\$4,993
1287456401 Workshop Wages	\$0	\$55,500	\$0	\$49,351
1287456402 Workshop Apprentice Wages	\$0	\$0	\$0	\$0
1287469212 Workshop Fuel and Oils	\$0	\$161,000	\$0	\$159,751
1287469201 Workshop Tyres	\$0	\$27,210	\$0	\$16,785
1287469202 Workshop Wear Parts	\$0	\$17,680	\$0	\$16,148
1287469203 Workshop Service Parts	\$0	\$17,306	\$0	\$14,976
1287469204 Workshop Parts & Repairs	\$0	\$48,672	\$0	\$43,385
1287469206 Workshop Windscreens	\$0	\$4,867	\$0	\$1,138
1287469207 Workshop Consumables	\$0	\$11,758	\$0	\$7,348
1287469208 Misc Equipment - expendable tools	\$0	\$6,951	\$0	\$2,564
1287469210 Workshop Freight	\$0	\$5,097	\$0	\$2,968
1287456501 Allocation to Works & Services	\$0	(\$313,387)	\$0	(\$356,461)
Sub Total-PLANT OPERATIONS COSTS OP/EXP	\$0	\$48,154	\$0	(\$37,054)
Total-PLANT OPERATIONS COSTS	\$0	\$48,154	\$0	(\$37,054)

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

	2010/11		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
SALARIES AND WAGES					
OPERATING EXPENDITURE					
1465556401	Municipal Fund - Wages & Salaries	\$0	\$1,050,088	\$0	\$835,100
1465556403	Workers Compensation	\$0	\$10,000	\$0	\$30,663
1465656401	Municipal Fund - Wages & Salaries Allocated	\$0	(\$1,060,088)	\$0	(\$835,100)
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$0	\$0	\$30,663
OPERATING INCOME					
1465656403	Reimbursement - Workers Compensation	\$0	\$0	(\$45,338)	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	(\$45,338)	\$0
Total - SALARIES AND WAGES		\$0	\$0	(\$45,338)	\$30,663
UNCLASSIFIED					
OPERATING EXPENDITURE					
1420854814	Other Property Depreciation	\$0	\$936	\$0	\$870
1424262914	Ettamogah Pub Interest Loan 68	\$0	\$25,123	\$0	\$24,295
1424262901	Ettamogah Pub Interest Loan 73	\$0	\$12,373	\$0	\$12,139
1424262902	Ettamogah Pub Interest Loan 74	\$0	\$8,566	\$0	\$8,404
1462869214	Sand & Gravel Royalties	\$0	\$5,213	\$0	\$1,936
1420860014	General Administration Allocated	\$0	\$27,773	\$0	\$25,454
Sub Total-UNCLASSIFIED OP/EXP		\$0	\$79,985	\$0	\$73,099
OPERATING INCOME					
1287338902	Diesel Fuel Rebate	(\$5,824)	\$0	(\$36,250)	\$0
Sub Total -UNCLASSIFIED OP/INC		(\$5,824)	\$0	(\$36,250)	\$0
Total-UNCLASSIFIED		(\$5,824)	\$79,985	(\$36,250)	\$73,099
Total-OTHER PROPERTY AND SERVICES		(\$63,452)	\$209,285	(\$137,213)	\$125,840

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

	2010/11		Current Year Actual		
	Current Year Income	Estimated Expend	Income	Expend	
FINANCE & BORROWING					
FUND TRANSFER					
4090011044	Transfer to Staff Entitlements Reserve	\$0	\$8,231	\$0	\$5,508
4090011010	Transfer to Building Reserve	\$0	\$12,238	\$0	\$11,167
4090011020	Transfer to Plant Reserve	\$0	\$32,576	\$0	\$29,088
4090011030	Transfer to Airfield Reserve	\$0	\$12,053	\$0	\$14,031
4090011040	Transfer to Community Bus Reserve	\$0	\$10,608	\$0	\$10,404
4090011050	Transfer to Asset, Replacement Reserve	\$0	\$35,616	\$0	\$40,525
4090011070	Transfer to Sports & Community Centre Reserve	\$0	\$0	\$0	\$0
Sub Total-TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$111,322	\$0	\$110,723
4090011520	Transfer from Plant Reserve	(\$200,000)	\$0	(\$148,693)	\$0
4090011530	Transfer from Asset, Replacement Reserve	(\$180,000)	\$0	\$0	\$0
Sub Total-TRANSFER TO OTHER COUNCIL FUNDS		(\$380,000)	\$0	(\$148,693)	\$0
Total-TRANSFER TO OTHER COUNCIL FUNDS		(\$380,000)	\$111,322	(\$148,693)	\$110,723
SURPLUS					
	Surplus Carried Forward 01.07.10	(\$562,916)	\$0	\$0	\$0
Sub Total-SURPLUS C/FWD		(\$562,916)	\$0	\$0	\$0
Total-SURPLUS		(\$562,916)	\$0	\$0	\$0
Total-FUND TRANSFERS		(\$942,916)	\$111,322	(\$148,693)	\$110,723

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

	2010/11		Current Year Actual	
	Current Year Estimated		Income	Expend
	Income	Expend		
DEPRECIATION				
4090012040 Depreciation Written Back	\$0	(\$1,364,096)	\$0	(\$1,282,113)
4090012010 Book Value of Assets Sold Written Back	\$0	(\$208,000)	\$0	(\$126,893)
4090012030 Book Value Assets W/Back Contr	\$0	\$208,000	\$0	\$0
4090012020 Contra - Depreciation Written Back	\$0	\$0	\$0	\$1,409,007
Sub Total-DEPRECIATION WRITTEN BACK	\$0	(\$1,364,096)	\$0	\$0
Total-DEPRECIATION	\$0	(\$1,364,096)	\$0	\$0
Total-DEPRECIATION	\$0	(\$1,364,096)	\$0	\$0

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DETAILS OF NON OPERATING INCOME/EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
DEFERRED ASSETS				
LONG TERM LOANS				
Sub Total - LONG TERM LOANS	\$0	\$0	\$0	\$0
Total - DEFERRED ASSETS	\$0	\$0	\$0	\$0
NON CURRENT LIABILITIES				
LIABILITY LOANS				
EXPENDITURE				
4090010040 Loan Repayments	\$0	\$134,382	\$0	\$134,383
Sub Total - LOAN REPAYMENTS	\$0	\$134,382	\$0	\$134,383
INCOME				
Sub Total - LOANS RAISED	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES	\$0	\$134,382	\$0	\$134,383

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
FURNITURE AND EQUIPMENT				
GOVERNANCE				
EXPENDITURE				
4090015060 Office Equipment - various	\$0	\$1,000	\$0	\$1,421
4090015200 Office Equipment - Mounted Projector & electric screen	\$0	\$4,500	\$0	\$4,553
Sub Total-CAPITAL WORKS	\$0	\$5,500	\$0	\$5,974
Total-GENERAL ADMINISTRATION	\$0	\$5,500	\$0	\$5,974

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
FURNITURE AND EQUIPMENT				
LAW ORDER PUBLIC SAFETY				
EXPENDITURE				
4090015210 Cat Traps	\$0	\$500	\$0	\$300
Sub Total-CAPITAL WORKS	\$0	\$500	\$0	\$300
Total-LAW ORDER PUBLIC SAFETY	\$0	\$500	\$0	\$300

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend		
FURNITURE AND EQUIPMENT				
EDUCATION & WELFARE				
EXPENDITURE				
4090015052 LGE Servers x 2	\$0	\$14,000	\$0	\$9,368
Sub Total-CAPITAL WORKS	\$0	\$14,000	\$0	\$9,368
Total-EDUCATION & WELFARE	\$0	\$14,000	\$0	\$9,368

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
FURNITURE AND EQUIPMENT				
RECREATION & CULTURE				
EXPENDITURE				
4090017401 Pool Equipment - Safety Shower	\$0	\$1,000	\$0	\$700
4090017402 Pool Equipment - 2x Park Bench Settings	\$0	\$2,600	\$0	\$2,571
Sub Total-CAPITAL WORKS	\$0	\$3,600	\$0	\$3,271
Total-RECREATION AND CULTURE	\$0	\$3,600	\$0	\$3,271
Total-FURNITURE AND EQUIPMENT	\$0	\$23,600	\$0	\$18,913

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
LAND & BUILDINGS				
GOVERNANCE				
EXPENDITURE				
4090016220 Shire Office Renovations - disable ramp	\$0	\$5,000	\$0	\$0
4090016300 Air-conditioning unit - Office	\$0	\$13,000	\$0	\$12,966
Sub Total-CAPITAL WORKS	\$0	\$18,000	\$0	\$12,966
Total-GOVERNANCE	\$0	\$18,000	\$0	\$12,966

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
LAND & BUILDINGS				
LAW ORDER & PUBLIC SAFETY				
EXPENDITURE				
4090016244 New Shed Cunderdin BFB	\$0	\$36,000	\$0	\$13,636
Sub Total-CAPITAL WORKS	\$0	\$36,000	\$0	\$13,636
Total - EDUCATION AND WELFARE	\$0	\$36,000	\$0.00	\$13,636.36

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
LAND & BUILDINGS				
HEALTH				
EXPENDITURE				
4090016245 Doctors Surgery - Hot Water System	\$0	\$4,030	\$0	\$4,026.00
4090016246 Doctors Surgery - Security Screens	\$0	\$1,070	\$0	\$1,068.18
Sub Total-CAPITAL WORKS	\$0	\$5,100	\$0	\$5,094
Total-EDUCATION & WELFARE	\$0	\$5,100	\$0	\$5,094

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
LAND & BUILDINGS				
HOUSING				
EXPENDITURE				
4090016030 23 Bedford Street	\$0	\$0	\$0	\$0
4090016040 30 Kelly Street	\$0	\$0	\$0	\$0
4090016110 Lot 34 Robyn Street	\$0	\$0	\$0	\$0
4090016120 20 Egeberg Street	\$0	\$2,200	\$0	\$0
4090016130 18 Egeberg Street	\$0	\$7,500	\$0	\$5,375
4090016254 81 Mitchell Improvements	\$0	\$8,000	\$0	\$8,187
4090041020 Staff Housing (R4R)	\$0	\$0	\$0	\$0
Sub Total-CAPITAL WORKS	\$0	\$17,700	\$0	\$13,561
Total - HOUSING	\$0	\$17,700	\$0	\$13,561

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
LAND & BUILDINGS				
RECREATION AND CULTURE				
EXPENDITURE				
4090016050 Cunderdin Town Hall	\$0	\$2,500	\$0	\$2,430.91
4090016060 Meckering Town Hall	\$0	\$1,000	\$0	\$0.00
4090016140 Sports Ground Grandstand & Amenities	\$0	\$2,000	\$0	\$0.00
4090017000 Museum restoration works - stage 3 chimney	\$0	\$28,500	\$0	\$28,200.00
4090017001 Sports & Community Centre	\$0	\$115,000	\$0	\$2,050.00
4090017407 Pool Equipment - 2x Rollershutters	\$0	\$2,400	\$0	\$2,200.00
4090017002 Meckering Sports Club upgrades - Tennis, Bowls & new Roof	\$0	\$393,215	\$0	\$836.03
4090041040 Conservation Works - Building (Hut) 104 - Lotterywest	\$0	\$62,700	\$0	\$0.00
Sub Total-CAPITAL WORKS	\$0	\$607,315	\$0	\$35,717
Total - RECREATION AND CULTURE	\$0	\$607,315	\$0	\$35,717

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
LAND & BUILDINGS				
COMMUNITY AMENITIES				
EXPENDITURE				
4090016240 Transfer Station Huts x 2 (R4R)	\$0	\$2,400	\$0	\$4,493.41
4090016248 Generator	\$0	\$1,802	\$0	\$1,801.82
4090016241 Meckering Transfer Station - Asphalt (R4R)	\$0	\$21,000	\$0	\$21,725.00
Sub Total-CAPITAL WORKS	\$0	\$25,202	\$0	\$28,020
Total-COMMUNITY AMENITIES	\$0	\$25,202	\$0	\$28,020

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
LAND & BUILDINGS				
TRANSPORT				
EXPENDITURE				
4090041100 Gliding Clubhouse refurbishment	\$0	\$83,851	\$0	\$0
4090016247 Depot - Security System	\$0	\$2,165	\$0	\$2,163
4090041050 Shade Shelter - Parking for depot	\$0	\$9,600	\$0	\$9,571
Sub Total-CAPITAL WORKS	\$0	\$95,616	\$0	\$11,734
Total - TRANSPORT	\$0	\$95,616	\$0	\$11,734
Total - LAND & BUILDINGS	\$0	\$804,933	\$0	\$120,729

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year Income	Estimated Expend	Income	Expend
PLANT AND EQUIPMENT				
COMMUNITY AMENITIES				
EXPENDITURE				
4090016230 Purchase new rubbish bins - General & recycle 240 ltr	\$0	\$1,419	\$0	\$1,991
Sub Total-CAPITAL WORKS	\$0	\$1,419	\$0	\$1,991
Total-COMMUNITY AMENITIES	\$0	\$1,419	\$0	\$1,991

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual	
	Current Year	Estimated	Income	Expend
	Income	Expend	Income	Expend
PLANT AND EQUIPMENT				
TRANSPORT				
EXPENDITURE				
4090017010 Changeover Ford Ute CM1099 (Works Manager)	\$0	\$34,000	\$0	\$33,268
4090017400 Pool Equipment - Auto pool cleaner	\$0	\$4,000	\$0	\$4,000
4090017290 13,000 Ltr Slip on Water Tank	\$0	\$46,000	\$0	\$40,940
4090041070 CEO vehicle - 0 CMT	\$0	\$46,000	\$0	\$46,914
4090017170 Ford XR6 Doctors vehicle	\$0	\$32,000	\$0	\$33,222
4090017404 Ford Focus (Office Manager)	\$0	\$24,000	\$0	\$22,399
4090017405 Ford Ute CMT990 (Leading Hand)	\$0	\$28,000	\$0	\$26,814
4090017200 Iveco Truck CMT 1221 (2002)	\$0	\$190,000	\$0	\$189,008
4090017406 Vibrating Roller	\$0	\$122,500	\$0	\$122,500
Sub Total-CAPITAL WORKS	\$0	\$526,500	\$0	\$519,065
Total-TRANSPORT	\$0	\$526,500	\$0	\$519,065
Total-PLANT AND EQUIPMENT	\$0	\$527,919	\$0	\$521,056

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual		
	Current Year Estimated		Income	Expend	
	Income	Expend			
INFRASTRUCTURE ASSETS-ROAD RESERVES					
4090040140	Meckering-Dowerin Rd & Wilding Intersec - Blackspot	\$0	\$92,895	\$0	\$106,994
	Labour - wages	\$0	(\$13,401)	\$0	\$0
	Overheads	\$0	(\$14,204)	\$0	\$0
	Plant costs	\$0	(\$13,150)	\$0	\$0
	Depreciation	\$0	(\$5,940)	\$0	\$0
	Materials	\$0	(\$46,200)	\$0	\$0
	Contractors	\$0	\$0	\$0	\$0
			\$92,895	\$0	\$0
4090040150	Dowerin/Meckering Rd reconstruction (slk 28.85 - 30.35) R2R	\$0	\$102,000	\$0	\$116,511
	Labour - wages	\$0	(\$11,078)	\$0	\$0
	Overheads	\$0	(\$11,742)	\$0	\$0
	Plant costs	\$0	(\$16,174)	\$0	\$0
	Depreciation	\$0	(\$7,151)	\$0	\$0
	Materials	\$0	(\$48,156)	\$0	\$0
	Contractors	\$0	\$0	\$0	\$0
			\$94,301	\$0	\$0
4090040160	Dowerin/Meckering Rd reconstruction (slk 28.85 - 30.85) Muni	\$0	\$62,550	\$0	\$73,008
	Labour - wages	\$0	\$0	\$0	\$0
	Overheads	\$0	\$0	\$0	\$0
	Plant costs	\$0	\$0	\$0	\$0
	Depreciation	\$0	\$0	\$0	\$0
	Materials	\$0	\$0	\$0	\$0
	Contractors	\$0	(\$60,000)	\$0	\$0
			\$60,000	\$0	\$0
4090040100	Cunderdin/Wyalkatchem Rd	\$0	\$357,316	\$0	\$368,429
	Labour - wages	\$0	\$0	\$0	\$0
	Overheads	\$0	\$0	\$0	\$0
	Plant costs	\$0	\$0	\$0	\$0
	Depreciation	\$0	\$0	\$0	\$0
	Materials	\$0	\$0	\$0	\$0
	Contractors	\$0	\$0	\$0	\$0
4090040740	Cunderdin/Quairading Rd (slk 3.7 - 7.9) RRG	\$0	\$792,809	\$0	\$704,501
	Labour - wages	\$0	(\$32,101)	\$0	\$0
	Overheads	\$0	(\$34,026)	\$0	\$0
	Plant costs	\$0	(\$46,992)	\$0	\$0
	Depreciation	\$0	(\$20,775)	\$0	\$0
	Materials	\$0	(\$223,422)	\$0	\$0
	Contractors	\$0	\$0	\$0	\$0
			\$0	\$0	\$0
4090040180	Culvert replacement Goldfields Rd (Replace culvert at Slk 9.7 and floodway - Old Younegin town)	\$0	\$9,000	\$0	\$0
	Labour - wages	\$0	\$0	\$0	\$0
	Overheads	\$0	\$0	\$0	\$0
	Plant costs	\$0	\$0	\$0	\$0
	Depreciation	\$0	\$0	\$0	\$0
	Materials	\$0	\$0	\$0	\$0
	Contractors		(\$53,331)	\$0	\$0
			\$53,331	\$0	\$0
4090040190	Vanzetti St (Meckering) Stage 1 (Replace culvert and floodway)	\$0	\$0	\$0	\$0
	Labour - wages		\$0	\$0	\$0
	Overheads		\$0	\$0	\$0
	Plant costs		\$0	\$0	\$0
	Depreciation		\$0	\$0	\$0
	Materials		\$0	\$0	\$0
	Contractors		\$0	\$0	\$0
			\$0	\$0	\$0
4090040800	Woonwooring Rd slk 9 - 15.5 &R-	\$0	\$0	\$0	\$0
4090080801	Yilgarn Rd - Drainage & Kerbing	\$0	\$12,000	\$0	\$0
4090040750	3 Mile Gate	\$0	\$7,450	\$0	\$0
4090040730	Reseals Doodenanning Rd Stage 3 Reconstruction 4.66 - 6.8	\$0	\$47,334	\$0	\$53,908
	Labour - wages	\$0	(\$200)	\$0	\$0
	Overheads	\$0	(\$212)	\$0	\$0
	Plant costs	\$0	(\$271)	\$0	\$0
	Depreciation	\$0	(\$31)	\$0	\$0
	Materials	\$0	(\$46,620)	\$0	\$0
	Contractors	\$0	\$0	\$0	\$0
			\$47,334	\$0	\$0

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DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

	2010/11		Current Year Actual		
	Current Year	Estimated	Income	Expend	
	Income	Expend	Income	Expend	
Resheeting					
4090040210	Watercarrin Rd gravel Resheet (Slk 5.14> 10.14) (R2R)	\$0	\$48,500	\$0	\$57,446
	Labour - wages	\$0	(\$12,000)	\$0	\$0
	Overheads	\$0	(\$12,720)	\$0	\$0
	Plant costs	\$0	(\$12,463)	\$0	\$0
	Depreciation	\$0	(\$4,461)	\$0	\$0
	Materials	\$0	(\$17,412)	\$0	\$0
	Contractors	\$0	\$0	\$0	\$0
			\$59,056	\$0	\$0
4090040820	Bulgin Rd - shoulder widen slk 0.00 - 2.0 & 3.9 - 5.0 (R2R)	\$0	\$52,273	\$0	\$55,223
	Labour - wages	\$0	(\$10,400)	\$0	\$0
	Overheads	\$0	(\$11,024)	\$0	\$0
	Plant costs	\$0	(\$11,287)	\$0	\$0
	Depreciation	\$0	(\$4,014)	\$0	\$0
	Materials	\$0	(\$15,548)	\$0	\$0
	Contractors	\$0	\$0	\$0	\$0
			\$52,273	\$0	\$0
4090040830	Wilding Rd slk 3.0 - 6.0 (R2R)	\$0	\$51,000	\$0	\$60,762
	Labour - wages	\$0	(\$11,201)	\$0	\$0
	Overheads	\$0	(\$11,872)	\$0	\$0
	Plant costs	\$0	(\$11,624)	\$0	\$0
	Depreciation	\$0	(\$4,206)	\$0	\$0
	Materials	\$0	(\$16,997)	\$0	\$0
	Contractors	\$0	\$0	\$0	\$0
			\$55,900	\$0	\$0
4090040840	Loton Rd from Railway to Hwy slk 0.00 - 1.2	\$0	\$0	\$0	\$0
Town Streets					
4090040220	Kelly St reseal (Slk 0.00 >.28)	\$0	\$7,935	\$0	\$10,769
	Labour - wages	\$0	(\$202)	\$0	\$0
	Overheads	\$0	(\$212)	\$0	\$0
	Plant costs	\$0	(\$271)	\$0	\$0
	Depreciation	\$0	(\$30)	\$0	\$0
	Materials	\$0	(\$7,220)	\$0	\$0
	Contractors	\$0	\$0	\$0	\$0
			\$7,935	\$0	\$0
4090040230	Forrest St Reseal (Slk 0.00 >.64)	\$0	\$16,754	\$0	\$19,089
	Labour - wages	\$0	(\$200)	\$0	\$0
	Overheads	\$0	(\$212)	\$0	\$0
	Plant costs	\$0	(\$271)	\$0	\$0
	Depreciation	\$0	(\$31)	\$0	\$0
	Materials	\$0	(\$16,040)	\$0	\$0
	Contractors	\$0	\$0	\$0	\$0
			\$16,754	\$0	\$0
Town Drainage					
4090080802	Town Drainage	\$0	\$5,034	\$0	\$0
4090040240	Bedford Street	\$0	\$25,529	\$0	\$0
	Labour - wages	\$0	\$0	\$0	\$0
	Overheads	\$0	\$0	\$0	\$0
	Plant costs	\$0	\$0	\$0	\$0
	Depreciation	\$0	\$0	\$0	\$0
	Materials	\$0	\$0	\$0	\$0
	Contractors	\$0	(\$25,529)	\$0	\$0
			\$25,529	\$0	\$0
4090040244	Mitchell Street	\$0	\$11,503	\$0	\$0
	Labour - wages	\$0	\$0	\$0	\$0
	Overheads	\$0	\$0	\$0	\$0
	Plant costs	\$0	\$0	\$0	\$0
	Depreciation	\$0	\$0	\$0	\$0
	Materials	\$0	\$0	\$0	\$0
	Contractors	\$0	(\$11,503)	\$0	\$0
			\$11,503	\$0	\$0
Carpark					
4090040920	Museum Car park	\$0	\$0	\$0	\$0

Shire of Cunderdin

Report Dated 30/06/11
Posting Year 2011

DETAILS OF NON OPERATING EXPENDITURE BY PROGRAMME

		2010/11		Current Year Actual	
		Current Year Income	Estimated Expend	Income	Expend
Footpaths					
4090040930	Cunderdin & Meckering	\$0	\$20,000	\$0	\$0
	Labour - wages	\$0	\$0	\$0	\$0
	Overheads	\$0	\$0	\$0	\$0
	Plant costs	\$0	\$0	\$0	\$0
	Depreciation	\$0	\$0	\$0	\$0
	Materials	\$0	\$0	\$0	\$0
	Contractors	\$0	(\$20,000)	\$0	\$0
			\$20,000	\$0	\$0
4090040940	Meckering Shop front pavement	\$0	\$0	\$0	\$0
4090040950	Main Street Redevelopment - Stage 1 (Power & Footpath) (R4R)	\$0	\$40,870	\$0	\$41,340
	Contractors	\$0	(\$23,500)	\$0	\$0
			\$23,500	\$0	\$0
Bridge works					
4090040250	Quellington Rd - Bridge slk 1.37		\$300,000	\$0	\$0
	Labour - wages		\$0	\$0	\$0
	Overheads		\$0	\$0	\$0
	Plant costs		\$0	\$0	\$0
	Depreciation		\$0	\$0	\$0
	Materials		\$0	\$0	\$0
	Contractors		(\$300,000)	\$0	\$0
			\$300,000	\$0	\$0
Sub Total-CAPITAL WORKS		\$0	\$2,062,752	\$0	\$1,672,001
Total-ROADS		\$0	\$2,062,752	\$0	\$1,672,001
INFRASTRUCTURE ASSETS- AIRFIELD					
4090040544	Cunderdin Airfield Reseal	\$0	\$22,056	\$0	\$26,307
4090040590	Upgarde Electrical Aerial wiring/ Utilities & RFDS (R4R)	\$0	\$0	\$0	\$0
Total-AIRFIELD		\$0	\$22,056	\$0	\$26,307
Total-INFRASTRUCTURE ASSETS-ROAD RESERVES		\$0	\$2,084,808	\$0	\$1,698,307