



ANNUAL REPORT

**FOR THE YEAR ENDED
30TH JUNE 2012**

MISSION STATEMENT

To build on our history to create our future

SHIRE OF YORK

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Introduction

The Annual Report of the Council is produced in accordance with the requirements of the Local Government Act 1995 and provides a valuable record of the work of the Local Government over the reporting period.

The format of the Annual Report seeks to provide information in a way that is easy to read, interesting and informative.

As a part of our history it is designed to record the successes and challenges the Council faced and to demonstrate how the community and the Council met those challenges.

The second part of the report provides the statement by the Auditor and the financial reports showing the statutory information in the format required by the Local Government Act.



Ray Hooper
Chief Executive Officer

President's Report



It is with pleasure that I present to the community of York the 2011/12 Annual Report in my first year's role as Shire President.

On reflection 2011/12 was a year of mixed experiences ranging from exciting to sometimes chaotic.

Farmers experienced the emotional highs of anticipation of a season that looked to be the best in living memory only to be hit with one below expectations.

Extensive planning and redevelopment of the Forrest Oval Recreation Precinct over the past few years saw the project reach new heights with the construction of the Convention Centre building. The families of York and their surrounding neighbours can look forward to the grand opening in 2012 of a superior, multipurpose facility.

The Town Hall refurbishment works including installation of the new lift were a major focus in preparation for the Town Hall Centenary Celebrations held in November 2011.

Improvements to Candice Bateman Park have increased the use potential for youth and families with additional works planned and funded in the 2011/12 year.

Structural reform and potential amalgamation of the SEARTG Shires continues to be an underlying influence to decisions for the future of York and surrounding areas.

On a closing note I wish to thank staff for their continued hard efforts and loyalty and welcome the two new Councillors, Mark Duperouzel and Denese Smythe from the October elections and to thank the outgoing Councillors Trevor Randell and Tricia Walters. I look forward to leading York, along with my fellow Councillors, into an exciting and prosperous future.


AS BOYLE
SHIRE PRESIDENT

Mission Statement

To build on our history to create our future

Our Vision Statements

Community, Councillors and Council staff all contributed to the vision and stated that they wanted the Shire of York to be:

A proud community, which values and preserves its history, heritage, rural character and country lifestyle.

A cohesive and vibrant community, respecting diversity and working together with a strategic vision.

A friendly and safe place with strong community spirit.

An economically strong community, with growth in employment, businesses, agriculture and tourism.

A place with easy access to a full range of social services, including medical, education, and law and order.

A unique and beautiful place, attractive to residents, businesses and visitors – a town where people can come to learn and experience different things, away from the City.

A place with hope for the next generation, where heritage, the natural environment, farming and new developments are in balance.

A place of opportunity where our young people have a sense of what it means to belong to a community and be included.

A community recognised locally, nationally and internationally for its heritage, arts and crafts, and approach to tourism.

A Council, which provides leadership and vision, and is committed to working with all the diverse elements of the community to create a future of promise.

Council's Values

The following values characterise the style, beliefs and guiding principles of the councillors and staff of the Shire of York:

Commitment to providing good government for the people of York, in an open and accountable way.

Leadership and partnership in achieving the strategic direction for York, and encouragement of leadership and empowerment within the community.

Cooperation, consultation, communication and cohesiveness between council and community.

Mutual respect between councillors, council staff and community.

Acknowledgement of the views of others.

Recognition of initiative and achievement.

Determination to succeed.

Willingness to change.

Customer focus in all we do.

Fostering responsibility, responsiveness, teamwork, caring and compassion.

Passion for the Shire of York.

Appreciating a sense of humour.

Staff of the York Shire

Senior Staff

Chief Executive Officer

Mr Ray Hooper

Deputy Chief Executive Officer

Mrs Tyhscha Cochrane

Manager of Works

Mr Glen Jones

Manager Administration & Technical Services

Vacant

Manager Environmental Health and Building Services

Mr Gordon Tester

Manager Planning Services

Mrs Jacky Jurmann

Human Resources

The organisation would be unable to function without the support of its administration staff and I would like to pay tribute to the following staff and identify their role in our operations:

Allison Brown	Recreation & Convention Centre Manager
Carol Littlefair	Museum Curator
Cindy Keeble	Customer Service Officer
Daniel Birleson	Ranger Services
Gail Maziuk	Senior Admin Officer/ Projects /Finance
George Johnson	Compliance Officer Building/Planning
Helen Darcy-Walker	Executive Support Officer
Judith Anderson	Environmental Health Officer
Katrina Parsons	Casual Swimming Pool Attendant
Kristy Robinson	Planning Assistant
Leonie Kempin	Depot Administration Officer
Lindy Dewar	Customer Services Officer
Lynette Kay	Youth Officer
Matthew Davies	Payroll/Finance Officer
Matthew Sharpe	Ranger Services
Natasha Brennan	Casual Administration Support Officer
Nicole Fleay	Casual Records/Administration Support Officer
Nicole McNamara	Casual Administration Support Officer
Pamella Law	Administration Support Officer
Patricia Mogridge	Rates Officer
Sharla Fythe	Technical Services Officer
Susan Johns	Records/Administration Support Officer
Tabitha Bateman	Senior Finance Officer
Tamara Simunov	Information Services Officer
Timothy Jurmann	Building Surveyor
Tracy McInnes	Customer Services Officer
Vicki Robinson	Information Services Officer
William (Bill) Livingstone	Pool Manager

ADMINISTRATION AND CORPORATE SERVICES SECTOR

The 2011/2012 Financial Year has again proved to be an extremely busy period for Council staff, predominantly as a result of increased development pressure and Local Government Structural reform projects.

There has also been a number of new staff employed by the Shire to replace staff that have pursued alternative careers or taken maternity leave. The new staff include:

Tamara Simunov	Information Services Officer
Allison Brown	Manager Recreation & Convention Centre
Leonie Kemp	Works Depot Admin Officer
Daniel Birleson	Ranger Services
Sharla Fythe	Technical Services Officer

Elections

Three Councillors were due to retire in 2011: Cr Pat Hooper, Cr Trevor Randell and Cr Tricia Walters. Cr Randell stood down as a Shire of York Councillor on 15 October 2011 and we thank him for his very significant contribution in his time as a Councillor for the Shire of York. Councillors Pat Hooper and Tricia Walters nominated for re-election.

The Local Government elections were held on 15 October 2011 and the York Shire Councillors duly elected are as follows:

<u>Councillors</u>	<u>Expiry of Term</u>
Tony Boyle – Shire President	Oct 2013
Roy Scott – Deputy Shire President	Oct 2013
Brian Lawrance	Oct 2013
Pat Hooper – re-elected	Oct 2015
Mark Duperouzel – newly elected	Oct 2015
Denese Smythe – newly elected	Oct 2015

End of Year Financial Situation

The York Shire Council recorded a surplus of \$2,017,785 for the 2011/2012 Financial Year. Contributors to the surplus include incomplete road construction works, unspent SEARTG funds, and an advance payment of 2012/13 grant funds from Local Government Grants Commission. Most of the non-completed works have been included in the 2012/2013 budget.

Valuations

Rural land was re-valued during the period in accordance with the requirements of the Department of Land Information to value rural land on an annual basis.

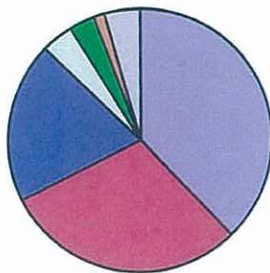
GRV properties were re-valued this financial year 2011/2012.

The Department of Land Information have now changed the time frame between GRV re-valuations from five years to four years, next re-valuation will be for financial year 2015/2016.

Revenue and Expenditure

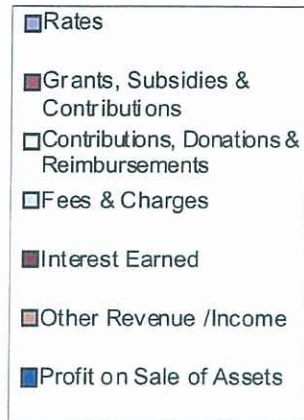
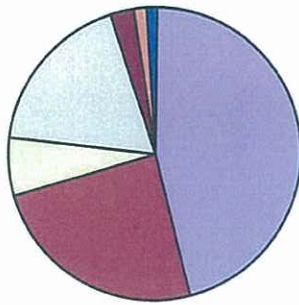
Operating Expenditure

Employee Costs	\$2,821,695	37.84%
Materials & Contracts	\$2,193,175	29.41%
Depreciation	\$1,492,181	20.01%
Utilities	\$284,718	3.82%
Insurance	\$235,203	3.15%
Interest Expenses	\$105,533	1.42%
Loss on Sale of Assets	\$0	0.00%
Other Expenditure	\$324,406	4.35%
TOTAL	\$7,456,909	100.00%



Operating Income

Rates	\$3,492,035	45.80%
Grants, Subsidies & Contributions	\$1,851,966	24.29%
Contributions, Donations & Reimbursements	\$491,412	6.45%
Fees & Charges	\$1,413,283	18.54%
Interest Earned	\$179,766	2.36%
Other Revenue	\$102,591	1.35%
Profit on Sale of Assets	\$93,200	1.22%
TOTAL	\$7,624,253	100.00%



Rates Incentive Prize

**SHIRE OF YORK
RATES INCENTIVE PRIZES
WINNERS**

FIRST PRIZE — Mr Soren Nielson

The Shire of York, in conjunction with the York & Districts Community Bank Branch of Bendigo Bank, a \$1,000 bank account

SECOND PRIZE— Mr Tony Ashford

\$200 worth of Unleaded Petrol donated by Fuel Distributors of WA Pty Ltd.

THIRD PRIZE— Mr Peter Donegan

One night's accommodation to the value of \$200 supplied by Aspen Parks.

FOURTH PRIZE— Mr Denis Thompson

Four tickets to the Western Australian Symphony Orchestra donated by WASO



The Shire of York gratefully acknowledges the support of the York & Districts Community Bank Branch of Bendigo Bank, Fuel Distributors of Western Australia Pty Ltd, West Australian Symphony Orchestra and Aspen Parks for their contributions to the 2011/2012 rates incentive prizes.

These prize winners were drawn by random computer selection.



Community Assistance & Support

Once again community organisations were provided with financial assistance through direct sponsorship and donations. Community Sponsorships for 2011/2012 were as follows:

Name	Purpose	Funds
York Chamber of Commerce & Industry	Assist, promote and undertake community activities to enhance the profile of the Chamber of Commerce.	\$3,000.00
York Junior Netball Club	Funding for 2011 Development Day. Goals on wheels, protector post and gear bag.	\$900.00
York Swimming Club (Inc)	Funding for event to be held March 2012. Chairs, pool hire, hire of electronic timing system, purchase more portable shade and assist with the general costs for medal and certificates.	\$270.00
First York Scout Group	Training, qualifications, uniforms, building maintenance, tables, tents, safety equipment, district badges, group scarf, insurance and registrations.	\$2,100.00
First York Scout Group – Venturer Unit	Venture contingent fee, activity expedition fee and incidental costs such as uniforms and equipment.	\$3,230.00
Veteran Car Club	York Motor Show 2011. Cash and in-kind support. Additional banners amend dates on banners, road closures, publicity etc.	\$2,000.00
Central Group of Affiliated Agricultural Societies	Assistance with the District Display at the Perth Royal Show.	\$500.00
The York Society Inc	Royal Historical Society - Free set up and hall usage.	\$560.00
York Men's Shed	Provide power to their facility and electrical needs for inside facility and air conditioning.	\$1,440.00
York Golf Club Inc	Refurbishment of kitchen facilities.	\$5,000.00
York Family Playgroup	Erect shade structure or remove and re-erect pergola.	\$3,100.00
York Community Radio Inc	Replace compact disc player and computers in the studio.	\$2,279.00
Bicycling Western Australia	31 July 2011 event - free use of town hall and mobile toilets in-kind.	\$,1400.00
York Agricultural Society	Staging of 2011 Agricultural Show (includes in-kind support).	\$15,000.00

York District High School P&C Association	Crosswalk attendant service	\$3,000.00
York District High School	2011 Presentation Night - Book awards	\$500.00
Nice n Easy Singing Group	Senior Citizens Appreciation Day	\$1,500.00
York Society	Archives and Historical Research	\$750.00
York Society	New Residents Pack	\$600.00
York Society	Photographic Awards	\$500.00
Greenhill's Progress Association	Improvements and maintenance of Hall	\$4,200.00
Cycle Events	Event Funding	\$2,000.00
	Australia Day Community Breakfast	\$1,000.00
Recognition of Achievers	Various	\$2,000.00
York Youthcare	Chaplain at York District High School	\$3,000.00
York Children's Christmas Street Party	Christmas Street party and late night trading & Insurance for event	\$4,000.00
Talbot Brook Environmental group	Travel reimbursement	\$500.00
Talbot Brook Community Group	Improvements and maintenance of Talbot Hall	\$4,200.00
York Senior's Mobility Group	Stay on Your Feet Program	\$1,250.00
Community Resource Centre	York Business Directory	\$1,200.00

York World Vision	Community usage of the Community Centre	\$297.00
Toy Library	Community usage of the Community Centre	\$297.00
Playgroup	Community usage of the Community Centre	\$297.00
Community Bus Hire for Companion Time Committee & Other Community Groups	Community Bus Hire for Seniors and Youth Outings	\$2,500.00
	Total Sponsorship 2011/12	\$74,870.00

It should be noted that the above contributions do not include all the in-kind assistance provided to many community organisations and contributions paid to organisations towards the development of Council owned facilities.

Library

The York Library has been purchasing its own library stock through State Library's webselect for the past twelve months. This has enabled us to purchase items that are required by local readers and to fill gaps in the reference library. We have been able to increase our selection of large print and audio books which are experiencing increasing demand. The feed back from local readers have been very positive.

State Library has started offering e-books to library users. The York Library has joined with 60 libraries across the state to offer this service to its users. The service requires readers to log onto a website to download e-books using their library cards.

The York Library is participating in a number of community programs to promote literacy levels in our local community. These programs include Better Beginnings and the new Better Beginnings Kindy and Pre School Program. These programs promote the importance of parents reading to young children to increase literacy standards in children. The Storytime program has been very well patronised with many young families attending this weekly event.

Our local stock has increased by 1156 items in the past year with much of this attributed to donations from generous members of our community.

We have two wonderful volunteers at the library whose contributions help with the running of the library and provide a delivery service to the residence at Balladong Lodge.

Our annual statistics show an increase once again in the use of Fiction and Junior borrowings and an increase in the number of families joining the library. The interlibrary loans have also increased due to the demand for the new webselect items.

Items Issued	Adult Non Fiction	4,570
	Adult Fiction	13,387
	Junior Library	5,166
	Paperbacks, Magazines	677
	Total	23,800
Membership	Adults	971
	Family	305
	Junior	95
	Total	1,371
General Statistics	Library was opened for	2,133 hrs
	Books issued per hour	11.15
	Items requested by other libraries	244
	Items requested from other libraries	1,070
	Requests for information	672
Local Stock On Hand	Adult Non Fiction	3,243
	Adult Fiction	3,216
	Junior	1,395
	Total	7,854
State Library Stock	Adult Non Fiction	1,595
	Adult Fiction	1,633
	Junior	1,241
	Total	4,469

Residency Museum

Exhibition: "York Town Hall, The Halcyon Years 1911-1931"



York Town Hall is considered to be a place of national significance, constructed at the end of the gold rush period of prosperity within the town of York. It is closely associated with the Shire and former Municipal Council of York whose activities have been significant within the development and history of York and the historically important architectural firm of Wright, Powell and Cameron, the building being one of the firm's most notable designs. Western Australia's first public library was established within York Town Hall and the place has a high level of authenticity.

Most of the efforts of staff and volunteers at the Residency Museum during 2011 were focussed on creating a major exhibition to celebrate the Centenary of the building of York Town Hall.

The Centenary provided the Shire, through its Museum, with the ideal opportunity to improve public perception and engender more civic pride in this magnificent building.

The objectives were:

- To provide a focus for the Town Hall Centenary celebrations.
- To help local people not normally engaged with heritage to understand and appreciate their heritage.
- To provide interpretation about the building and York's history within the town's most important public landmark.
- To provide cultural heritage interpretation of the Town Hall for visitors to the region.

It was developed by the Curator Carol Littlefair and Samantha Good as co-curator and project manager. Samantha also designed the 3-D layout in a series of oddly-shaped spaces and did all the graphic design for the interpretive banners, saving the Shire many thousands of dollars in design fees. There was also invaluable and very extensive help from the Museum Volunteers, without whom the exhibition would not have been possible.

Many, many objects from the Museum collections, some never shown before, were displayed in a complex exhibition which drew praise from the W.A. Museum.

The people of York responded to the exhibition in an unprecedented way; there was a very good attendance at the Exhibition launch and feedback from the comments book was universally positive.

The exhibition enabled the museum to renew its contacts with a number of previous donor families to advise them we were using their donated objects in the exhibition and to invite them to attend. The resulting links made to subsequent generations enabled them to appreciate the value and importance of their family's contribution to local history.

Although a temporary exhibition, each theme had an interpretive banner that was carefully designed and composed to 'stand alone' after the exhibition objects were removed, so are now available as a permanent/long term means of interpreting York Town Hall.

Research and preparation for this exhibition had several beneficial spin-offs.

The exhibition itself provided a valuable opportunity to showcase recently launched publications by local historians and authors the late Tony Clack [The Origins of York Town Hall] and Bill Marwick [The Marwicks of York]. The Residency Museum's photographic collections were used in the production of both books, again showing the worth of the Museum's holdings.

Several items of original Town Hall furniture were used in the exhibition and the ensuing research into the building, its fixtures and fittings, have engendered improved awareness of the artefacts which are currently being catalogued and assessed for conservation requirements, with a view to applying for conservation grants for some items.

Excessive lux levels restricted positioning of certain artefacts and the art gallery windows required application of UV and light blocking film to enable use. This has enabled the upstairs gallery to be used as a fully functional art gallery so in conjunction with the exhibition, topographical works of art from the Shire Art collection were shown to give a more contemporary view of the town through artist's eyes and the interpretation of the art collection was especially designed for the non-art-specialist audience.

The space has the potential to show pictures that are usually kept in storage or to hang special exhibitions as required and a subsequent new exhibition was installed in August 2012.

Protective UV blocking film was also applied to a very significant large in-situ map case in the foyer.

The Residency Museum strives to adhere to the National Standards for Australian Museums and Galleries and adopts strategies to fulfil these requirements. This project fulfilled Principle B2. The museum presents its most significant collection items, stories and themes through engaging exhibitions and programs.

State History Conference

The Museum supported and furthered the focus on York by the Royal Western Australian Historical Society, whose State History Conference was held in York in September 2011. This included a visit to the Residency Museum by over 100 conference delegates – again thanks are due to the Museum Volunteers who laid on a splendid afternoon tea. The Residency Museum is regarded in the heritage sphere

as a model for small regional museums so played a valuable role in the conference proceedings.

Loan to important interstate Exhibition

Two sampler's were loaned to the Yarra Ranges Museum in Victoria for their exhibition 'Practice makes Perfect – Australian Samplers 1850 to Present Day' March-June 2012 which explored 200 years of changing ideas about girls' education through a nation-wide exhibition of embroidered samplers.

The sampler's from the Residency Museum were requested for their importance in showing the influence of the teacher and the poignant stories associated with the two girls who made them. The curator of the exhibition was a PhD researcher who had made enquiries about the Residency samplers a few years previously in the course of her research.

Subsequent research by Carol Littlefair proved the significance of these samplers, not only to the York area, but as this exhibition illustrated, their national significance. Transport costs were overcome by the kindness of Volunteer Prudence Ford who couriered the samplers personally to and from Melbourne, meeting at the airport with the Yarra Ranges Museum Curator.

New Brochure and Identity developed for Residency Museum

A marketing analysis identified the need for developing a more up to date identity for the Museum. The Museum has been extremely fortunate that professional designer Samantha Good undertook the design work on an entirely volunteer basis, producing a new leaflet that better reflects the identity of the Museum. The leaflet and a new logo produced by Samantha also complement the existing displays and colourways utilised throughout the Museum exhibitions.



National Archaeology Week – Museum Promotion

The Curator and Volunteers Betty Kane and Cathy Clarke took part in a presentation and display stand for the above event at the W.A. Museum in May 2012. The Museum was requested to participate through its strong links to the archaeology of the convict era, as there was a practical dig taking place during the week at the Old Gaol site of the WA Museum. A small showcase displaying convict-related artefacts and two of the relevant interpretive panels from the Town Hall Exhibition were shown and numerous leaflets distributed to an interested public.



In addition to all of the above projects, the general business of the Museum has continued with a complete sorting of several boxes of old correspondence, answering of public enquiries and supply of copy photographs to researchers. Volunteer Cathy Clarke has been assisting the Curator with updating education packs for teachers in line with the new Australian Curriculum for History.

York District High School is one of the first regional schools to adopt the new curriculum and the museum is endeavouring to meet student's needs in most Year requirements. Staff and volunteers have participated in Wheatbelt Chapter of Museums Australia activities, a highlight of which was the AGM at New Norcia, giving volunteers an opportunity to see the world-class art collection.

Record Keeping

A complete review of the Shire of York's Record Keeping Plan was carried out in early 2010.

The Shire of York, which is renowned for its heritage values and its commitment to preserving local history, supports the principles of the State Records Act and recognises the importance of establishing and maintaining a reliable and credible Record Keeping System.

In accordance with section 28 of the *State Records Act 2000*, the Plan for the Shire is to be reviewed within five years of its approval date. Once completed, a report of the review must be submitted to the State Records Office by **18 June 2015**.

The Plan indicates a strong commitment to address certain matters within specific timeframes and we continue to work hard to meet all timeframes.

Freedom of Information

It is this local government's intention to provide access to requested documents, wherever possible in the ordinary course of daily work provided that in so doing no harm is inflicted upon the rights or interests of private individuals or commercial organisations.

Where requested documents are of a sensitive nature the application will be dealt with under the provisions of sections 5.94, 5.95, and 5.96 of the Local Government Act - Freedom of Information, taking into account all parties concerned.

It is our belief that this strategy will facilitate the provision of information to the public in a prompt and cost effective manner whilst still observing the need to preserve the confidentiality of classified information.

In 2011/12 there were seven valid Freedom of Information applications received by the Shire of York.

Planning for the Future

On 15th August 2011, Council adopted a Plan for the Future for the District with the following objectives and measurements put in place.

The Financial objectives of the Plan for the Future are in line with the long term financial plan and the Forward Capital Works Plan, and are based on the following assumptions:

- CPI indexation of 3.0% from 2011/2012 for operational revenue and expenditure.
- Wage Price Index Growth of 3.0% from 2011/2012.
- Natural Growth of 1%.
- General Purpose Grants to increase by 5% per annum.
- Local Road Grants to increase by 5% per annum.
- Roads to recovery Grants to remain constant beyond 2011/2012.

Country Local Government Fund Individual Government Allocation – No funding beyond 2012/2013. Estimated \$55.5 million pool funding per year to 2011/2012 and 2012/2013.

Country Local Government Fund Regional Groupings Allocation – Funding has been incorporated in 2011/2012 on the basis that the Shire of York is part of the Regional Transition Group SEARTG, if applicable to a regional project.

All current services and facilities are to be retained with no reduction in service levels.

- Key performance indicators have been incorporated in the Plan for the Future.

The strategic planning process involves ongoing and systematic analysis of the Shire's activities and creates a framework for planning and decision making. The foundation of the strategic planning process is the preparation of a Five Year Financial Plan, which is attached to the Shire's Forward Capital Works Plan 2010/2011 to 2014/2015, and Business Plans for major developments and new initiatives.

Complaints about Conduct of Members

Council is required to report on official complaints that result in action under section 5.110 6 (b) or (c) of the Local Government Act 1995. During 2011/12 two individual complaints were lodged.

Health, Building, Town Planning, Fire Prevention & Regulatory Services Sector

The Development Services Section of the Council is managed by Mrs Jacky Jurmann Manager Planning Services, and Mr Gordon Tester Manager Health & Building and their areas of responsibility involve Environmental Health, Building Control, Building Maintenance, Town Planning and Ranger Services.

Town Planning

Land use planning in York is guided by two main documents – the Local Planning Strategy and the Town Planning Scheme No. 2.

There have been 47 scheme amendments initiated, with a 50th in draft form, since the gazettal of TPS 2, and it is envisaged that a review of the strategy and scheme will be undertaken in the near future.

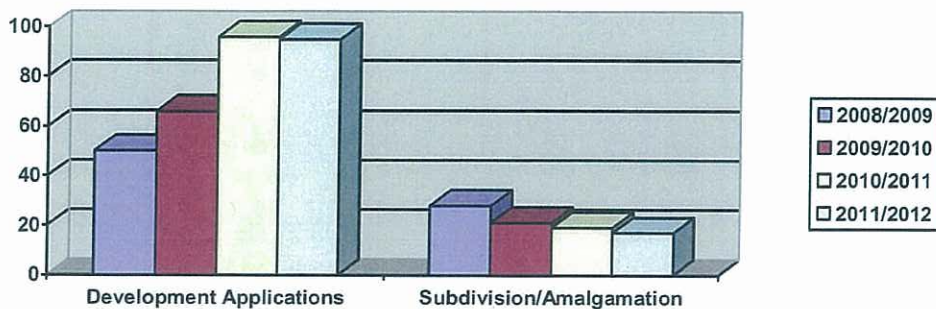
Scheme Amendments 48 and 49 will be significant proposals as they proposed to rezone reserved land for residential and light industrial land developments in conjunction with Landcorp's Regional Development Program. If gazetted, the rezoning will provide housing and employment opportunities in York.

The 50th scheme amendment to TPS2 will be an 'omnibus' (currently being drafted). Omnibus is a description for a scheme amendment consisting of a number of unrelated proposals. This amendment will significantly introduce new land use definitions and an expanded land use table. It will also provide guidance on the development and use of reserved land.

Planning applications are submitted to Council for change of use, construction of dwellings and ancillary residential development, and for commercial and industrial development. There were 95 development applications received in the 2011/2012 period, which is 1 less than the previous year.

Subdivision applications are referred to Council for assessment by the Western Australian Planning Commission. In this period, 17 subdivision applications were referred, compared to 19 in the previous period.

The following graph shows the number of development and subdivision applications.



Another important aspect of land use planning is compliance. All development that is approved is checked to ensure that it is completed in accordance with the conditions of approval.

A comprehensive compliance program of all planning approvals issued between 2006 and 2011 commenced in May 2011 and was completed in June 2012. Over 250 inspections were undertaken by Council's Compliance Officer and it was found that the majority of applicants complied with their approved plans and conditions. Where non-compliances were found, appropriate action was instigated to remedy the issue, including the instigation of legal action.

The Planning team consists of a Manager and Planning Assistant, who field many enquiries, both in person and in writing. Enquiries can range from rezoning and subdivision, restoration and development of heritage properties, to the keeping of sea containers, varying the provisions of the Residential Design Codes and conducting home businesses.

To better cater to landowners', residents' and developers' enquiries, a series of Information Sheets have been developed to provide basic information on planning issues, which are available from the Council Office and on the website in the Resident's section. Copies of the planning strategy, scheme and policies are also available on the website.

It is the aim of the planning section to provide an efficient and effective service to landowners, residents, developers and the community.

Health

Council's Environmental Health Officers, Mr Gordon Tester, Mr George Johnson and Ms Judith Anderson are responsible for monitoring various aspects of public health within the Shire. This includes the inspection of food premises, public buildings, lodging houses, caravan park, public swimming pools, septic installations and offensive trade monitoring.

Activities also include the licensing of stall holder applications and the approval of public events and trading in public places.

Council continued to monitor the structural and operational aspects of all premises to ensure compliance with the requirements of relevant legislation.

These duties are also undertaken on a contract basis for the Shires of Tammin, Quairading and Cunderdin and Beverley.

Effluent Disposal Systems

Twenty effluent disposal systems were approved for installation in 2011/2012.

Several existing effluent disposal systems failed and were required to have rectification works.

The progressive installation of reticulated sewer within the town site is required to overcome these problems and to facilitate the development of unit development and smaller residential blocks.

Registered and Licensed Premises

The following premises are currently operating in the Shire;

Offensive Trades	1
Public Buildings	16
Food Premises	46
Licensed Hotels	5
Lodging Houses	15

Additionally there are 8 Bed and Breakfast businesses that are not required to be registered under the Health Act 1911.

Forrest Oval Wastewater Recycling Scheme

A hydro-met chlorine treatment facility was installed at the Forrest Oval Sporting Complex to provide an additional treatment facility for the treatment of effluent wastewater from the Water Corporation sewerage ponds for irrigation of Forrest Oval.

The Shire is responsible for conducting monthly samples of recycled wastewater to ensure that the microbiological count remains within safe levels.

Food Safety

The Shire of York offers a free Online Food Safety Training course to assist food businesses to meet their food safety training requirements under the *Food Act 2008*.

The Online Food Safety Training was developed by Environmental Health Australia and is being used extensively throughout Australia.

The total number of users of the free Online Food Safety Training is 342.

Food businesses in the Shires of Quairading, Cunderdin, Tammin and Beverley also have access to this free Online Food Safety Training course.

Built Environment

The storm event of January 29, 2011 resulted in significant damage to 127 homes with several homes and outbuildings requiring complete demolition.

While the majority of storm affected houses have been satisfactorily repaired or demolished, there remains however several buildings that still require their owners to implement a repair or demolish strategy.

The former Avon Valley Tyres building on the corner of Henrietta St and Avon Tce was demolished and the site cleared.

Extensive testing of the former power house site foundations has commenced to establish a hazard free residential building site.

Swimming Pools

York War Memorial Public Swimming Pool

The York War Memorial Public Swimming Pool was inspected and sampled monthly over the swimming pool season for November to April.

Samples of the swimming pool water are sent for analysis to a Perth laboratory to ensure they meet the required microbiological and bacteria standards.

Upgrades of the chlorination and filtration system for the York Public Swimming Pool are being considered for 2011/2012 financial year.

Swimming pool manager Bill Livingstone continues to do an excellent job managing and maintaining the pool.

Privately Owned Public Pools

The Department of Health conducted an audit of all privately owned public swimming pools in the Shire resulting in several premises choosing to close their pools to members of the public pending future upgrading of their facilities.

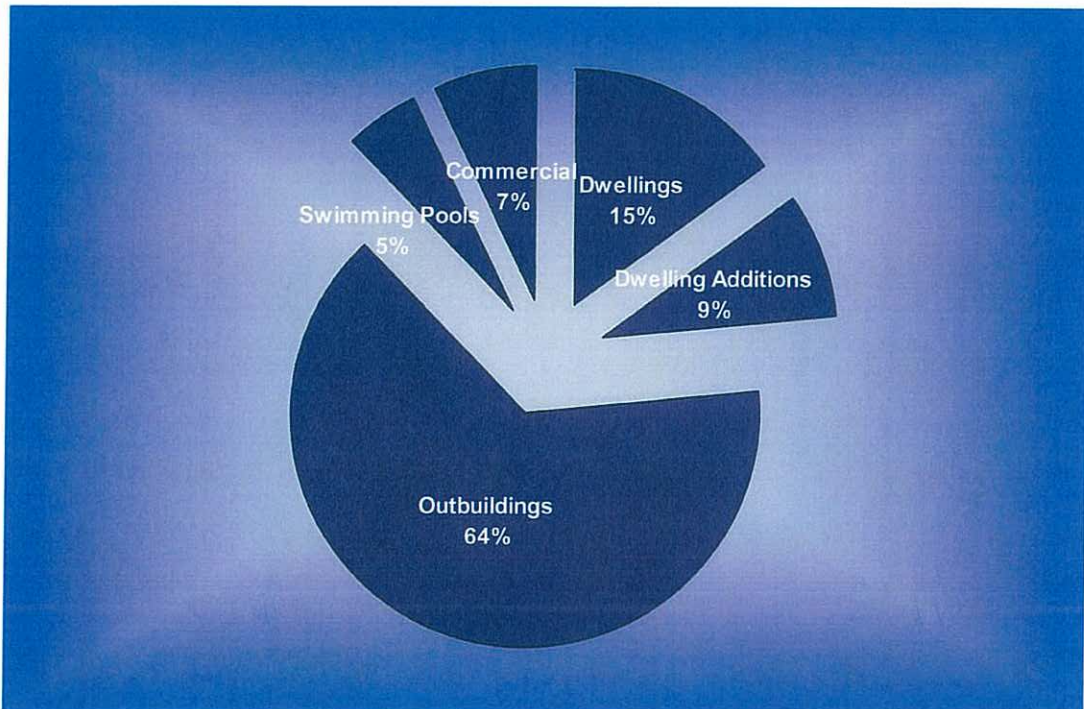
The Shire of York currently has one Department of Health approved privately owned public pool.

Building

Council's Officers audit building works to ensure compliance with the approved plans and to ensure that all work is carried out to the necessary standard.

In 2011/2012 the Building Control Section of the Council processed 139 building applications and 5 demolition applications.

These applications were split into the following categories:



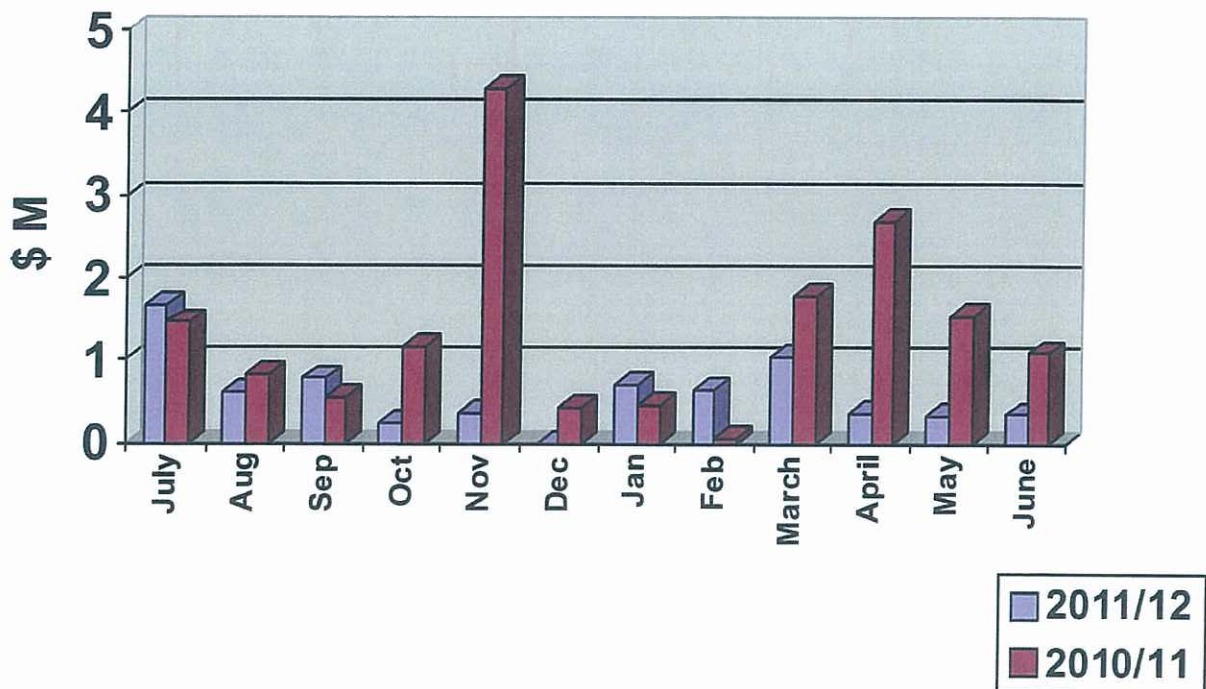
The percentage split is similar to previous years with a slight increase in commercial applications.

Comparison table for previous years are as follows:

	2011/12	2010/11	2009/10	2008/09	2007/08	2006/07	2005/06
Dwellings	21	30	16	22	46	42	44
Additions	12	50	22	23	30	60	59
Outbuildings	89	97	77	78	124	75	78
S/ Pools	7	13	2	10	8	10	7
Commercial	10	7	2	7	10	4	8
Total	139	197	119	140	218	191	196

The number of Building Permits issued is similar to the previous 3 years average, excluding the last financial year, which had inflated figures due to storm damage.

Construction Values



The approximate value of building works in the Shire was \$7.023 million, down 56% in value, from \$16.3 million in 2010/11.

The value of the total amount of construction decreased by approximately 56%. This was due to the previous years inclusion of the Recreation Centre and Storm Damage rectification works.

Both the 2009/10 and 2010/11 Financial Years contained anomalies from the average years in the forms of unusually large projects in 2009/2010 and the storm damage rectification works in 2010/2011.

The corrected “works value” figures when storm damaged rectification and recreation centre works were removed, show an overall decrease from 2010/11 to the 2011/2012 Financial Year of around 21% indicating a reduction in the number of larger projects even though the number of applications was the same as previous years’ average.

In the 2011/2012 there has been an increase in workload due to new Building Act Regulation and processes requiring a splitting of the Building Certification and Building Permit process within Building Approval Process.

The new Building Regulations have done this to allow Buildings to be Privately Certified.

The introduction of Privately Certified applications has not impacted on the workloads within the Shire of York.

The increase in the requirement for Continued Professional Development Points (CPD), by the Building Commission will place an additional load on existing resources. It is estimated that CPD will require training of the equivalent of 1-1.5 days per month.

Waste Collection & Disposal

The Council again participated in the “drum MUSTER” program. This nationwide program provides for the collection and disposal of used farm chemical containers. A new collection yard was located adjacent to the transfer station and collections are received regularly. A total of 2773 drums were collected under the program this year slightly less than the amount collected last year.

Council continued with its participation in the Mobile Muster program. This program was initiated to ensure that mobile phones and their accessories are recycled. Collection points for mobiles are located at the Shire Administration Office and the waste transfer station. Approximately 19 kg of disused mobile phones were collected.

A total of 1882 tonnes of waste were transported to the Shire of Northam landfill site for the 2011/12 financial year. This is 1494 Tonnes less waste than the 2010/11 financial year.

The reason for the unusually high volume of waste in the 2010/11 financial year was primarily due to the large amount of storm damage waste collected following the January 29, 2011 storm disaster.

A total of 329 tonnes of recyclable material and many litres of waste oil were also recycled during the year.

Electronic waste was collected and recycled with funding for this activity having been obtained from Municipal Funds.

The skip bin service offered to residents with a bin service continues to be popular.

The bulk waste pick-ups which were introduced in 2007 continue to be well received and additional collections were carried out in 2011/12 and will continue into the future.

Council has extended the bulk pick up service twice yearly to the Greenhills Townsite.

Building Construction and Maintenance

The Council continues to maintain and improve its assets. Major projects this year included:

- Installation of Town Hall Lift
- Fencing of Lot 206 Spencers Brook Rd adjacent to Transfer Station
- Fencing of Transfer Station
- Completion of Forrest Oval Recreation and Convention Centre
- Youth Club Building Completed
- Football and Cricket Shed Completed

Ranger Services

Council has employed a second Ranger Daniel Birleson in May 2012 to assist Ranger Matthew Sharpe with the various tasks that the Ranger Services are responsible for.

Council Rangers have continued to provide Ranger Services to the Shires of Kellerberrin, Tammin, Cunderdin, Beverley and Quairading. They provide regular patrols in these towns and are responsible for responsible dog ownership, stock control, animal welfare, litter/illegal dumping control, illegal camping, illegal off-road usage, snake removal and fire control.

Fire Control is no longer a primary responsibility in York with the appointment of Mr. Justin Corrigan to the position of Community Emergency Services Manager.

Ranger Services are still responsible for the compliance of the legislation relating to the Bush Fire Act 1954, Regulations and Local Laws. Council Rangers conducted pre-firebreak property inspections throughout York in September and October 2011 and sent out approx 800 letters to residents to ensure that compliance of firebreaks were completed by the due date. Those property owners who failed to comply were infringed accordingly.

The issuing of fire permits during the restricted burning period and the management of the permits in relation to who was burning and when was also completed by the Rangers. This resulted in the number of permit burns getting away reduced and less incidents of the fire brigade having to turn out unnecessarily.

Animal Control has also been a priority with educating people on the responsibilities of animal ownership. The occurrence of dogs wandering from their properties or not kept on a lead in public has reduced dramatically with regular patrols and public education. Council Rangers have been vigilant on dog registrations by completing numerous property registration checks.

There were approximately 650 dogs registered in the Shire. The number of dogs impounded during the year was down on previous years with more dog owners being responsible and ensuring their name and phone number was on their dog's tag.

Parking in no parking areas has been closely monitored by the Ranger Services with particular concentration on the disabled parking stations on Avon Terrace and York District High School "kiss and drive zone".

Straying stock on the roads has also been a contentious issue with owners needing to ensure their fencing is adequate to keep their stock within.

Council purchased a number of security cameras which have been placed at various locations around the town site. The implementation of these cameras has seen the cost to Council for damage, vandalism and illegal dumping decrease dramatically.

Ranger Services maintains a constant vigilance with the RSPCA regarding animal cruelty within the district and have been directly involved with the seizure of affected animals and prosecution of those involved in animal cruelty.

The Ranger Services were involved in the upgrade of the newly named Oliver Battista Motorbike Track and with the enormous effort from the various members of the York community including the Hockey Club, Men's Shed, Work for the Dole participants and local businesses the facility is now recognised as the benchmark of what a gazetted off-road area should be.

Disability Access and Inclusion Plan

Council continues to make progress on the Disability Access and Inclusion Plan (DAIP) which was adopted by Council on 16th July 2007. A series of objectives and strategies were included in the DAIP along with a list of 10 recommendations for the delivery and monitoring of initiatives and strategies included in the plan. Council staff will work on an ongoing basis over the coming years to implement those recommendations.

Council actively pursued and authorised the option of installing an external lift to access the upper floor of the York Town Hall with this project being satisfactory completed.

The lift open day was a success with Mr Mark Hutson from the Disability Services Commission being the first person in a wheelchair to access the Council Chambers in 100 years.

A full review of Council's Disability Access Plan is being undertaken with community consultation in 2012 and a revised plan will be submitted for approval to the Disability Services Commission.

WORKS & SERVICES SECTOR

Staff

The Council's works staff continues to undertake various work activities ranging from mowing grassed areas to constructing and sealing regional roads.

The Depot Workforce for 2011/2012 was:

Glen Jones	Ricky Thompson
Leonie Kempin	Robert Mackenzie
Peter Atkins	Neil Thomas
Robbie Windsor	Les Burrow
Richard Smith	Glen Plaisted
Trevor Barrett	Michael Ashworth
Shane Fewster	Clint Strickland
Jodie Taylor	Christian Chadwick

Plant

The Council purchased/replaced the following plant items in this reporting period.

- Mitsubishi Canter 3t Truck
- Volvo G930 Grader
- Multi-Pac Multi-tyred Roller

Capital Works

Roads to Recovery

2011/12 was the third year of Stage 3 of the federally funded Roads to Recovery Programmes.

Specific road works undertaken through Roads to Recovery Funding in 2011/12 included the following:

➤ Mokine Road	\$73,436
➤ Talbot West Road	\$79,775
➤ Greenhills Road	\$77,505

Regional Roads

The Western Australian Government provided \$234,678 for works on designated regional roads and Council provided an additional contribution of \$117,338.

Works were undertaken on:

- York-Tammin (Goldfields) Road – Widen and upgrade to 7 metre seal, plus reseals - \$352,015.

Black Spots

Council will continue to seek funding in coming years through this and other programmes to improve the safety of intersections and other recognised black spots around the Shire.

Municipal Fund

In addition to the works mentioned above Council expended a further \$990,467 on transport based works and services which included street cleaning, tree lopping, road & bridge maintenance, road construction, gravel purchases, sealing & re-sealing, culverts & drainage and car park maintenance & construction.

Major Works undertaken were:

➤ Road Maintenance	\$637,877
➤ Ashworth Road – final seal	\$ 25,585
➤ Quellington Rd – widen shoulders	\$ 56,086
➤ Quellington Rd – extend major culvert	\$ 25,500

It is programmed that similar levels of expenditure will be in place for the next three (3) years with some increased funding for regional roads and bridges.

Over the past few years the Council has significantly increased its expenditure on asset preservation for roads and this preservation effort must be continued if the road network is to be sustainable.

Forrest Oval Sports Precinct

2011/12 saw Council undertake and complete the major works on the York Recreation and Convention Centre.

These works included:

- the new synthetic Tennis Courts
- the new synthetic Bowling Greens
- landscaping
- drainage and levelling works.

The Works and Services section was heavily involved in these projects; completing most of the foundation earthworks, landscaping and drainage works. These projects were undertaken between November 2011 and February 2012 and were in addition to the programmed roads and civil works.

Private Works

Private works income generated in response to works requests amounted to \$23,370. The Council is conscious that its involvement in private works will not be at a detriment to its own works program and of our local contractors.

Recreation Facilities

2011/12 saw significant progress for the Forrest Oval Sports Precinct project with practical completion of the York Recreation & Convention Centre, two synthetic turf bowling greens each with seven rinks, eight synthetic turf tennis courts as well as sports lighting for the new netball, tennis and bowls facilities.

A Centre Manager was appointed in November 2011, and the York Recreation & Convention Centre commenced operating in February 2012, hosting sport meetings, conferences, seminars and training programs. The tennis courts and bowling greens were commissioned by the end of the 2011/12 financial year.

Other recreational facility upgrades include:

Motor cross track upgrade	\$29,731
Candice Bateman Park	\$35,374
War Memorial Park	\$ 7,525
New synthetic surface facilities including:	
Tennis	
Bowls	
Lights for Tennis, Bowls, Netball	\$1,709,651

COMMUNITY

Australia Day Breakfast

This year's Australia Day celebration was blessed with perfect weather and saw a large crowd of more than 400 people turned up for a great Aussie breakfast in the park and to celebrate being Australian.

The York Young Men's Volunteer Group, assisted by many wonderful volunteers, cooked and served bacon, eggs and sausages from 7.30am whilst the Salvation Army provided tea, coffee and cold drinks.

A very large thank you is extended to the following people:

- York District High School 2012 Head Boy Max Bradfield and Head Girl Emily Mott-Hogan for performing their first official duties in raising the flags at the beginning of the ceremony.
- York & Districts Community Bank Branch of the Bendigo Bank for their continued support and the donation of the financial rewards for the winners of the Sports Awards.
- York IGA for providing all the food, plates, cutlery, bread and drinks for the breakfast.
- York Young Men's Volunteer Group for assisting with breakfast & assisting with the youth entertainment.
- York First Scout Group and York Canning Bridge Rotary for their support with the breakfast.
- Frank Dols for providing the music and sound system.
- Salvation Army for their provision of hot and cold beverages.
- York Honours Committee –Tim Hooper, Wayne Collins, Delys Sherry, Gail Maziuk, Pat Hooper, Graeme Hunt, John Weeks.
- Nice & Easy Singers for the national anthem and entertainment.
- Individuals clubs and organisations who nominated people for the awards.
- The Community of York for attending.
- York Shire Council for ongoing commitment to the Australia Day event.
- Avon Waste for their provision of clean wheelie bins for the kid's games and extra bins for rubbish.
- York Shire Works staff for the high level of presentation of the park and for their involvement.

Australia Day Awards

The York Shire Council congratulates the winners and all nominees for the following awards.

Junior Citizen of the Year

Nominees:

Emily McDonnell

Winner: Emily McDonnell - Nominated by York District High School

Citizen of the Year

Nominees:

Harold (Richard) Boulton, Anthony Clack

Winner: Anthony Clack - Nominated by the York Society Inc

Junior Sports Star of the Year

Nominees:

Rielly Joyce, Jake Duperouzel, Mitchell Henderson

Winner: Mitchell Henderson - Nominated by York Junior Football Club and York District High School

Sports Star of the Year

Nominees:

Chase Ludgate, Marjorie Boulton

Winner: Marjorie Boulton - Nominated by the York Hockey Club

Community Group or Event

Nominees:

The York Branch CWA of WA, the York Society Inc

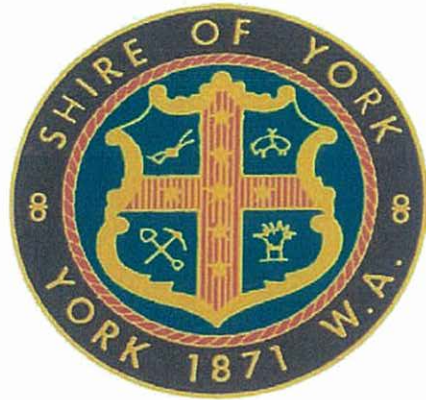
Winner: The York Society Inc - Nominated by Mr Bill Roy, President of the York Society

Appreciation

I would like to thank all staff of the Shire of York for their loyal and dedicated service during the period under review. I believe the Shire and its residents are well served by their employees many of who go to great lengths to provide services to the public in their role as a Council officer.



RAY HOOPER
Chief Executive Officer



SHIRE OF YORK

ANNUAL FINANCIAL REPORT

2011-2012



SHIRE OF YORK
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2012

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FINANCIAL REPORT

FOR THE YEAR ENDED 30th JUNE 2012

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

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

Signed on the 18 October 2012

Ray Hooper
Chief Executive Officer



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

2010/11 ACTUAL		NOTES	2011/12 BUDGET	2011/12 ACTUAL
	EXPENSES EXCLUDING FINANCE COSTS		\$	\$
(217,043)	General Purpose Funding		(192,940)	(242,798)
(779,584)	Governance		(895,609)	(714,708)
(369,687)	Law, Order, Public Safety		(490,861)	(385,669)
(262,010)	Health		(322,121)	(300,349)
(59,290)	Education and Welfare		(108,794)	(75,162)
(1,045,016)	Community Amenities		(1,142,229)	(1,113,811)
(1,338,972)	Recreation and Culture		(2,037,024)	(1,642,046)
(1,429,754)	Transport		(1,530,769)	(1,901,042)
(544,192)	Economic Services		(689,526)	(599,754)
(1,478,323)	Other Property and Services		(94,122)	(378,779)
(7,523,870)			(7,503,995)	(7,354,118)
	REVENUE			
4,813,668	General Purpose Funding		4,662,827	5,392,829
461,130	Governance		18,300	186,456
265,198	Law, Order, Public Safety		335,005	117,231
43,754	Health		60,500	62,833
22,823	Education and Welfare		30,490	32,477
804,215	Community Amenities		854,754	972,389
221,025	Recreation and Culture		2,723,719	2,533,084
737,908	Transport		1,918,075	721,864
171,926	Economic Services		160,187	128,799
1,059,553	Other Property & Services		163,338	307,526
8,601,200			10,927,195	10,455,489
	FINANCE COSTS			
(3,762)	Community Amenities		(3,503)	(3,098)
-	Recreation and Culture		(109,547)	(102,435)
(3,762)		6	(113,050)	(105,533)
	ASSET DISPOSALS			
(19,520)	Governance		(7,510)	3,513
-	Law, Order, Public Safety		6,234	15,677
(10,109)	Health		(25,900)	(17,984)
(8,962)	Community Amenities		(8,984)	(6,968)
(2,381)	Recreation and Culture		0	-
31,850	Transport		82,159	106,290
(4,594)	Economic Services		(8,930)	(274)
-	Other Property & Services		500,000	(7,054)
(13,717)		5	537,069	93,200
1,059,851	NET RESULT		3,847,219	3,089,038
	Other Comprehensive Income			
18,425,457	Changes on Revaluation of Non-Current Assets	5.5, 7.29	-	-
18,425,457	Total Other Comprehensive Income		-	-
19,485,308	TOTAL COMPREHENSIVE INCOME		3,847,219	3,089,038

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



SHIRE OF YORK
STATEMENT OF COMPREHENSIVE INCOME BY NATURE/TYPE
FOR THE YEAR ENDED 30 JUNE 2012

2010/11 ACTUAL		NOTES	2011/12 BUDGET	2011/12 ACTUAL
	REVENUE			
3,277,297	Rates		3,511,764	3,492,035
1,820,863	Operating Grants and Subsidies	2, 32	1,100,026	1,851,966
230,301	Operating Contributions and Reimbursements		191,993	491,412
1,337,391	Fees and Charges		1,325,131	1,413,283
-	Service Charges		-	-
216,219	Interest Earnings		204,100	179,766
88,804	Other Revenue		113,215	102,591
6,970,874		4	6,446,229	7,531,052
	EXPENSES			
(2,427,958)	Employee Costs		(2,509,957)	(2,821,695)
(3,076,101)	Materials and Contracts		(2,772,785)	(2,193,175)
(1,383,660)	Depreciation on Non-Current Assets		(1,396,099)	(1,492,181)
(300,219)	Utility Charges (gas, electricity, water. etc)		(364,023)	(284,718)
(203,230)	Insurance Expenses		(274,809)	(235,203)
(11,962)	Interest Expenses		(113,050)	(105,533)
(124,502)	Other Expenditure		(186,322)	(324,406)
(7,527,632)		4	(7,617,045)	(7,456,909)
(556,758)			(1,170,816)	74,142
792,866	Non-Operating Grants, Subsidies and Contributions	2, 32	4,480,966	2,841,696
837,460	Non-Operating Contributions and Reimbursements		-	80,000
37,104	Profit on Asset Disposals	2, 5	537,069	143,588
(50,821)	Loss on Asset Disposals	2, 5	-	(50,388)
1,059,851	NET RESULT		3,847,219	3,089,038
	Other Comprehensive Income			
18,425,457	Changes on Revaluation of Non-Current Assets	7.29	-	-
18,425,457	Total Other Comprehensive Income		-	-
19,485,308	TOTAL COMPREHENSIVE INCOME		3,847,219	3,089,038

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



SHIRE OF YORK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2012

	Note	Actual 2010/11 \$	Actual 2011/12 \$
Current assets			
Cash and cash equivalents	4	2,199,583	2,943,525
Trade and other receivables	27	1,543,966	1,354,190
Inventories/Stock	28	7,497	7,653
Total current assets		3,751,046	4,305,368
Non-current assets			
Trade and other receivables	27	86,642	71,122
Property, infrastructure, plant and equipment	5	80,952,638	84,714,265
Total non-current assets		81,039,280	84,785,387
Total assets		84,790,326	89,090,755
Current liabilities			
Trade and other payables	29	250,772	556,555
Borrowings	6	44,262	94,293
Provisions	30	585,698	613,844
Total current liabilities		880,732	1,264,692
Non-current liabilities			
Borrowings	6	1,335,336	2,165,255
Provisions	30	30,441	27,952
Total non-current liabilities		1,365,777	2,193,207
Total liabilities		2,246,509	3,457,899
Net assets		82,543,817	85,632,856
Equity			
Retained surplus		28,216,896	31,676,961
Asset revaluation reserve		52,651,562	52,651,562
Other reserves		1,675,359	1,304,333
Total equity		82,543,817	85,632,856

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



SHIRE OF YORK
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2012

	NOTES	RETAINED SURPLUS	RESERVES CASH BACKED	ASSET REVALUATION RESERVE	TOTAL EQUITY
Balance as at 1 July 2010		25,997,116	2,835,288	34,226,105	63,058,509
Net Result		1,059,851	-	-	1,059,851
Total Other Comprehensive Income		-	-	18,425,457	18,425,457
Reserve Transfers		1,159,929	(1,159,929)	-	-
Balance as at 30 June 2011		28,216,896	1,675,359	52,651,562	82,543,817
Net Result		3,089,038	-	-	3,089,038
Total Other Comprehensive Income		-	-	-	-
Reserve Transfers		371,026	(371,026)	-	-
Balance as at 30 June 2012		31,676,960	1,304,333	52,651,562	85,632,856

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



SHIRE OF YORK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2012

2010/11 ACTUAL		NOTES	2011/12 BUDGET	2011/12 ACTUAL
	Cash Flows from operating activities			
	EXPENDITURE			
(2,272,093)	Employee Costs		(2,497,585)	(2,844,344)
(3,163,404)	Materials & Contracts		(2,739,493)	(1,845,105)
(300,219)	Utilities		(364,023)	(284,718)
(203,230)	Insurance		(274,809)	(235,203)
(3,972)	Interest Expenses		(113,050)	(99,524)
(573,546)	GST		(590,989)	(686,259)
(124,366)	Other Expenditure		(186,322)	(324,553)
(6,640,830)			(\$6,766,271)	(\$6,319,706)
	REVENUE			
3,268,776	Rates		3,511,764	3,500,452
1,820,863	Operating Grants and Subsidies		1,080,411	1,851,966
1,067,761	Contributions and Donations Reimbursements		211,608	828,247
1,320,375	Fees and Charges		1,375,131	1,409,328
216,219	Interest Received		204,100	179,766
566,397	GST		590,989	781,768
88,805	Other Revenue		113,215	102,591
8,349,196			\$7,087,218	\$8,654,118
1,708,366	Net Cash flows from Operating Activities	8	\$320,947	\$2,334,412
	Cash flows from investing activities			
	Payments			
(352,074)	Purchase Land and Buildings		(1,408,567)	(513,885)
(1,272,623)	Purchase Infrastructure Assets- Roads		(2,814,852)	(801,890)
(2,198,882)	Purchase Infrastructure Assets - Recreational Facilities		(2,918,091)	(3,261,676)
(37,394)	Purchase Infrastructure Assets - Other		(20,500)	-
(597,571)	Purchase Plant and Equipment		(1,155,370)	(860,444)
(79,255)	Purchase Furniture and Equipment		(72,010)	(120,440)
(4,537,799)			(8,389,390)	(5,558,335)
	Receipts			
-	Proceeds from Sale of Land		500,000	-
205,514	Proceeds from Sale of Plant and Equipment		454,730	397,728
792,866	Non-operating Grants & Subsidies		4,480,966	2,680,570
998,380			5,435,696	3,078,298
(3,539,419)	Net cash flows from investing activities		(\$2,953,694)	(\$2,480,037)
	Cash flows from financing activities			
1,330,500	Proceeds from Borrowings		1,275,623	935,623
(8,968)	Loan Repayments - Principal		(60,542)	(55,673)
8,968	Principal Repayments Received		9,617	9,617
1,330,500	Net cash flows from financing activities		\$1,224,698	\$889,567
(500,553)	Net (decrease)/increase in cash held		(\$1,408,049)	\$743,942
2,700,136	Cash at the Beginning of Reporting Period		2,199,501	2,199,583
2,199,583	Cash at the End of Reporting Period	8	\$791,452	\$2,943,525

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



**SHIRE OF YORK
RATE SETTING STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2012**

2010/11 ACTUAL		NOTES	2011/12 BUDGET	2011/12 ACTUAL
	REVENUE		\$	\$
1,536,371	General Purpose Funding		1,151,062	1,900,794
461,130	Governance		18,300	189,969
265,198	Law, Order Public Safety		335,005	132,908
43,754	Health		60,500	62,833
22,823	Education and Welfare		30,490	32,477
804,216	Community Amenities		854,754	972,389
221,025	Recreation and Culture		2,723,719	2,533,084
775,012	Transport		1,918,075	846,262
171,926	Economic Services		160,187	128,799
1,059,553	Other Property and Services		163,338	307,526
\$5,361,007			\$7,415,430	\$7,107,042
	EXPENSES			
(217,043)	General Purpose Funding		(192,940)	(242,799)
(799,105)	Governance		(895,609)	(714,708)
(369,687)	Law, Order, Public Safety		(490,861)	(385,669)
(272,119)	Health		(322,121)	(318,333)
(59,290)	Education and Welfare		(108,794)	(75,162)
(1,057,741)	Community Amenities		(1,145,732)	(1,123,877)
(1,341,352)	Recreation and Culture		(2,146,571)	(1,744,481)
(1,435,008)	Transport		(1,530,769)	(1,919,150)
(548,786)	Economic Services		(689,526)	(600,027)
(1,478,323)	Other Property & Services		(94,122)	(385,833)
(7,578,453)			(7,617,045)	(7,510,039)
(2,217,447)	<i>Net Operating Result Excluding Rates</i>		(201,615)	(402,997)
	Adjustments for Cash Budget Requirements			
8,968	Principal Repayment Received - Loans		9,617	9,617
13,717	(Profit)/Loss on the disposal of assets		537,069	(93,200)
39,651	Increase/(Decrease) in LSL - Cash at Bank		-	40,041
(985)	Increase/(Decrease) in Accrued Leave Provisions		30,909	(2,490)
(8,520)	(Increase)/Decrease in Non-Current Debtors		-	(3,762)
1,383,660	Depreciation Written Back		1,396,099	1,492,181
205,514	Book Value of Assets Sold/Written Back		417,661	-
\$1,642,005			\$2,391,355	\$1,442,387
(\$575,442)	<i>Sub Total</i>		\$2,189,740	1,039,390
	LESS CAPITAL EXPENDITURE AND REVENUE			
(352,074)	Purchase Land & Buildings		(1,408,567)	(513,885)
(1,272,624)	Infrastructure Assets - Roads		(2,814,852)	(801,890)
(2,198,882)	Infrastructure Assets - Recreation Facilities		(2,918,091)	(3,261,676)
(37,394)	Infrastructure Assets - Other		(20,500)	-
(597,570)	Purchase Plant and Equipment		(1,155,370)	(860,444)
(79,255)	Purchase Furniture and Equipment		(72,010)	(120,440)
-	Proceeds from Sale of Assets		-	397,728
(8,968)	Repayment of Debt - Loan Principal		(60,542)	(55,673)
1,330,500	New Loans Raised		1,275,623	935,623
(447,117)	Transfer to Reserves (Restricted Assets)		(1,118,265)	(379,845)
1,607,046	Transfer from Reserves (Restricted Assets)		1,155,822	750,871
(2,056,338)			(7,136,751)	(3,909,632)
(2,631,779)	<i>Sub Total</i>		(4,947,010)	(2,870,241)
750,473	ADD Opening Funds		1,435,246	1,395,991
(1,395,991)	LESS Closing Funds		-	(2,017,785)
(3,277,297)	Amount Required to be Raised from Rates		(3,511,764)	(3,492,035)

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



SHIRE OF YORK
STATEMENT OF RATING INFORMATION
FOR THE YEAR ENDED 30 JUNE 2012

	CURRENT YEAR BUDGET 2011/12										CURRENT YEAR ACTUAL 2011/12										
	GENERAL RATE					MINIMUM RATE					GENERAL RATE					MINIMUM RATE					
	No. of Prop.	Rateable value \$	U.V. Rate in \$	Rate Yield \$	TOTAL \$	No.	Minimums Rateable value \$	Min. Rate \$	Yield \$	TOTAL \$	No. of Prop.	Rateable value \$	U.V. Rate in \$	Rate Yield \$	TOTAL \$	No.	Minimums Rateable value \$	Min. Rate \$	Yield \$	TOTAL \$	
General Rate GRV	1,054	15,830,839	0.075177	1,190,115	1,889,955	864	5,361,583	810.00	699,840	1,889,955	1,054	15,830,839	0.075177	1,190,116	1,889,956	864	5,361,583	810.00	699,840	1,889,956	
General Rate UV	413	252,365,849	0.005300	1,337,539	1,583,709	239	30,267,251	1,030.00	246,170	1,583,709	413	252,365,849	0.005300	1,337,539	1,583,709	239	29,549,814	1,030.00	246,170	1,583,709	
SUB TOTAL GENERAL RATE	1,467	268,196,688		2,527,654	3,473,664	1,103	35,628,834		946,010	3,473,664	1,467	268,196,688		2,527,655	3,473,665	1,103	29,549,814		946,010	3,473,665	
Interim Rates					38,000					38,000				18,370	18,370						18,370
Back Rates					100					100											
SUB TOTAL GENERAL RATE	-	-		-	38,100	-	-		-	38,100	-	-		18,370	18,370	-	-		-	18,370	
GRAND TOTAL	1,467	268,196,688		2,527,654	3,511,764	1,103	35,628,834		946,010	3,511,764	1,467	268,196,688		2,546,025	3,492,035	1,103	29,549,814		946,010	3,492,035	



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

(1) SIGNIFICANT ACCOUNTING POLICIES

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

1.1 Basis of Preparation

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

The report has also been prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes of non-current assets.

International Financial Reporting Standards ("IFRSs") form the basis of Australian Accounting

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.

1.2 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 report, but a separate statement of those monies appears at Note 9 on the financial report.

1.3 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.

1.4 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.

1.5 Trade and Other Receivables

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



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.6 Inventories

1.6.1 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 from trading are classified as current even if not expected to be realised in the next 12 months.

1.6.2 Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realised 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 Statement of Comprehensive Income 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 land for sale.

1.7 Fixed Assets

1.7.1 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.

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

1.7.2 Revaluation

Certain asset classes may be re-valued 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 re-valued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be re-valued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at reporting date.

1.7.3 Land under Roads

Land under roads acquired prior to 1st July 2008 is excluded from infrastructure in accordance with AAS 1051. Regulation 16 of the Local Government (Financial Management) Regulations provide that the Financial Report:

(a) is not to include as an asset -

(i) Crown land that is a public thoroughfare, the responsibility for managing which is vested in the local government; or



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ii) land that is not owned by the local government but which is under the Control or management of the local government (whether that land is Crown land or is owned by another person, or not); and

(b) is to include as an asset a structure or any other improvement placed by the local government on land referred to in paragraph (a).

1.7.4 Capitalisation Thresholds

For reasons of practicality, the following thresholds have been applied, below which any expenditure on assets need not be capitalised:

Land

Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.

Buildings

Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.

Furniture and Equipment

Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.

Plant and Equipment

Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.

For assets where, at the time of acquisition, there is a reasonable expectation that they may last for more than one accounting period, but their cost is below the declared thresholds for capitalisation, are recorded in quantitative terms to ensure a record of ownership and location exists.

1.8 Depreciation of Non-Current Assets

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

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

Major depreciation periods are:

Buildings	40 years
Furniture and Equipment	8 years
Plant and Equipment	8 years
Infrastructure	
Sealed Roads, Streets and Carparks	Condition Rated Annually
Unsealed Roads	Condition Rated Annually
Bridges, Drainage	1.3%
Concrete Footpaths, Cycleways, Walkways and Skate Park	50 Years
Brick Footpaths	25 Years
Effluent Systems	20 Years
Sewerage Parks	75 – 80 Years
Water Pipes and Hydrants	20 Years
Bus Shelters	20 Years
Parks Furniture and Equipment	5 – 20 Years

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

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

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



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.9 Investments and Other Financial Assets

1.9.1 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 and loss are financial assets held for trading. A financial asset is classified in this category if required 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 Statement of Financial Position 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

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 Statement of Financial Position 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.

1.9.2 Recognition and de-recognition

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 Statement of Comprehensive Income. Financial assets are de-recognised 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 Statement of Comprehensive Income as gains and losses from investment securities.

1.9.3 Subsequent measurement

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



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at their 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 Statement of Comprehensive Income 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 Statement of Comprehensive Income 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

1.9.4 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 Statement of Comprehensive Income. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the income statement.

1.10 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 quote market prices at the Statement of Financial Position 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.

1.11 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 Statement of Comprehensive Income.

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.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.12 Trade and Other Payables

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

1.13 Employee Benefits

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

1.14 Borrowings

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.

1.15 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.

1.16 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 charges as expenses in the periods in which they are incurred.

1.17 Joint Venture

Information about the joint venture is provided at Note 21 in the Financial Report.

1.18 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.

1.19 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 York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.20 Rounding Off Figures

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

1.21 Comparative Figures

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

1.22 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.

1.23 Budget Comparative Figures

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

1.24 Interest Rate Risk

The local government's exposure to interest rate risk, which is the risk that a financial instruments value will fluctuate as a result of changes in market interest rates is considered negligible for all financial instruments other than borrowings. Information on interest rate risk as it applies to borrowings is disclosed in Note 23.

1.25 Financial Information by Ratio

The local government, in accordance with the Local Government Act 1995, has disclosed by way of notes to the financial statements the Financial Information by Ratio with comparatives being shown from the previous three financial years.

1.26 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 2012. Council's assessment of these new standards and interpretations is set out below.

Title and topic	Issued	Applicable	Impact
(i) AASB 9 – Financial Instruments	Dec-09	1-Jan-13	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.
(iii) AASB 1053 – Application of Tiers of Australian Accounting Standards	Jun-10	1-Jul-13	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.
(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]	Dec-09	1-Jan-13	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 (ii) above).



Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and topic	Issued	Applicable	Impact
(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]	Jun-10	1-Jul-13	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.
(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]	Dec-10	1-Jan-13	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).
(xi) AASB 2010 – 8 Amendments to Australian Accounting Standards – Deferred Tax: Recovery of Underlying Assets [AASB 112]	Dec-10	1-Jan-12	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 – Removal of Fixed Dates for First-time Adopters [AASB 2009-11 & AASB 2010-7]	Dec-10	1-Jan-13	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2011 - 2 Amendments to Australian Accounting Standards - Arising from the Trans-Tasman Consequence Project - Reduced Disclosure Requirements. [AASB 101 & 1054]	May-11	1-Jul-13	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2011 - 3 Amendments to Australian Accounting Standards - Orderly Adoption of Changes to ABS GFS manual and related Amendments.	May-11	1-Jul-12	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2011 - 6 Amendments to Australian Accounting Standards - Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation - Reduced Disclosure Requirements [AASB 127, 128 & 131]	Jul-11	1-Jul-13	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 10 - Consolidated Financial Statements, AASB 11 - Joint Arrangements, AASB 12 - Disclosure of Interests in Other Entities, AASB 127 - Separate Financial Statements, AASB 128 - Investments in Associates and Joint Ventures, AASB 2011 - 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16]	Aug-11	1-Jan-13	Nil - None of these, except for AASB 128, are expected to have significant application to the operations of the Council. With respect to AASB 128, where the Council has an interest in a Joint Venture, the requirements of AASB 128 supercede those of the current Joint Venture Standard AASB 131. The new standard more clearly defines the accounting treatment and disclosure in relation to it. Due to the nature of the Joint Venture, it is not expected to have a significant impact on the Council.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and topic	Issued	Applicable	Impact
AASB 13 - Fair Value Measurement, AASB 2011 - 8 Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132]	Sep-11	1-Jan-13	AASB 13 defines fair value, establishes a framework for measuring fair value and requires disclosures about fair value measurements. AASB 13 requires inputs to all fair value measurements to be categorised in accordance with fair value hierarchy. AASB 13 also requires enhanced disclosures regarding all assets and liabilities (including, but not limited to, financial assets and financial liabilities) measured at fair value. AASB 13 will have particular relevance to the process of the Council adopting fair value methodology in relation to its fixed assets as mandated from 1 July 2012. Apart from the changes in value in relation to assets to be revalued (which are mandated by legislation and not changes to the standard) it is not expected to significantly impact the Council as the framework embodied in AASB 13 does not differ significantly from that which is present in existing standards. The amendments to the legislation requires the phasing in of fair value in relation to fixed assets over the three years from 1 July 2012. It is not possible to estimate the any revaluations.
AASB 2011 - 9 Amendments to Australian Accounting Standards - Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]	Sep-11	1-Jul-13	The main change embodied in this standard is the requirement to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently. It effects presentation only and is not expected to significantly impact
AASB 119 - Employee Benefits, AASB 2011 - 10 Amendments to Australian Accounting Standards arising from AASB 119 [AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Interpretation 14]	Sep-11	1-Jan-13	The changes in relation to defined benefit plans contained in this standard are not expected to significantly impact the Council nor are the changes to AASBs in relation to termination benefits.
AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements	Sep-11	1-Jul-13	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2011 – 12 Amendments to Australian Accounting Standards arising from Interpretation 20 [AASB 1]	Nov-11	1-Jan-13	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2011 – 13 Amendments to Australian Accounting Standards – Improvements to AASB 1049	Dec-11	1-Jul-12	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

Notes:

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

1.27 Adoption of New and Revised Accounting Standards

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

These new and revised standards were:

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

The standards adopted had a minimal effect on the accounting and reporting practices of the Council as they were either largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

2 REVENUES AND EXPENSES

The Operating Revenue and Expenses as reported in the Financial Report includes:

<u>Actual 2010/2011</u> \$		<u>Adopted Budget 2011/12</u> \$	<u>Actual 2011/12</u> \$
<u>1,383,659</u>	Charging as Expenses Depreciation on Non-Current Assets	<u>1,396,099</u>	<u>1,492,181</u>
<u>13,266</u>	Charging as Expenses Auditors Remuneration	<u>13,512</u>	<u>13,470</u>
	Crediting as Revenue		
	Profit (Loss) on Sale of Non-Current Assets		
-	Land	500,000	-
-	Building	-	-
(11,336)	Plant and Equipment	37,069	93,200
(2,381)	Furniture and Equipment	-	-
<u>(13,717)</u>		<u>537,069</u>	<u>93,200</u>

3 DESCRIPTION OF FUNCTIONS/ACTIVITIES

Description of Programs

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

GOVERNANCE

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

LAW, ORDER AND PUBLIC SAFETY

Supervision of local laws, fire prevention including the provision of volunteer fire brigades, animal control and the support of local emergency and public safety organisations.

HEALTH

Food quality control, immunisation, environmental health and support to the medical practice and practitioners.

EDUCATION & WELFARE

Building maintenance of Pioneer Memorial Lodge (leased Aged Care facility) and Centennial Units which are a joint venture with Homeswest providing self contained units to over 55's. Support to youth based initiatives.

HOUSING

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Rubbish collection services, management of waste facilities, noise control, administration of the Town Planning Scheme, maintenance of cemeteries and storm water drainage maintenance.

RECREATION AND CULTURE

Maintenance of halls, aquatic centre, recreation centre and various reserves. Operation of the library and support to and maintenance of the Residency Museum.

TRANSPORT

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

ECONOMIC SERVICES

Area promotion, support to tourism, building control, the community bus, the Community Resource Centre and standpipes.

OTHER PROPERTY AND SERVICES

Private works carried out by Council, public works overhead allocations, plant operation cost allocations and stock.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

4 CASH AND CASH EQUIVALENTS

4.1	Actual 2010/2011		Adopted Budget 2011/12		Actual 2011/12
	\$		\$		\$
	850	Cash on Hand	850		850
	523,375	Cash at Bank	790,602		1,638,342
	1,675,358	Investments	-		1,304,333
	<u>2,199,583</u>	Total Cash - Sub Total	<u>791,452</u>		<u>2,943,525</u>
		Represented by:-			
	1,966,868	Restricted Cash*	1,637,720		2,200,162
	232,715	Unrestricted Cash	(846,268)		743,363
	<u>2,199,583</u>		<u>791,452</u>		<u>2,943,525</u>

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

291,510	Unspent Grants	-	895,829
1,675,358	Cash backed Reserve Funds	1,637,720	1,304,333
<u>1,966,868</u>		<u>1,637,720</u>	<u>2,200,162</u>

4.2 Conditions over contributions

Contributions and Grants recognised as revenues during the financial year which had not yet been fully expended in the manner specified by the contributor:

	Opening Bal 1-Jul-11	Received 2011/12	Expended 2011/12	Closing Bal 30-Jun-12
WALGGC General Purpose Grant Advance Payments 2012/13	-	339,089	-	339,089
WALGGC Roads Grant Advance Payments 2012/13	-	315,608	-	315,608
DLG Regional Business Plan Funding	91,889	110,975	(180,769)	22,095
DLG Long Term Financial Plan Funding	125,000	-	-	125,000
DLG Connecting Local Governments Funding	57,841	-	(3,902)	53,939
RDL Forward Capital Works Plan Grant Funding	16,780	-	(9,858)	6,922
Wheatbelt Development Commission - Business Case Grant Funds	-	19,685	-	19,685
Office of Crime Prevention - Anti Graffiti Trailer	-	13,491	-	13,491
	<u>291,510</u>	<u>798,848</u>	<u>(194,529)</u>	<u>895,829</u>

5 FIXED ASSETS

5.1 Disposal of Asset by Class

In accordance with Financial Management Regulation 36(1)(e), the following information is provided in relation to the disposal of Assets by Asset Class:

	Proceeds Sale of Assets		Written Down Value		Gain(Loss) on Disposal	
	2011/2012	2011/2012	2011/2012	2011/2012	2011/2012	2011/2012
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual
	\$	\$	\$	\$	\$	\$
Asset by Class						
Plant and Equipment	454,730	397,728	417,661	304,528	37,069	93,200
Land	500,000	-	-	-	500,000	-
TOTAL BY CLASS OF ASSETS	<u>954,730</u>	<u>397,728</u>	<u>417,661</u>	<u>304,528</u>	<u>537,069</u>	<u>93,200</u>

5.2 Disposal of Assets by Program

	Proceeds Sale of Assets		Written Down Value		Gain/(Loss) on Disposal	
	2011/2012	2011/2012	2011/2012	2011/2012	2011/2012	2011/2012
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual
	\$	\$	\$	\$	\$	\$
Governance	95,330	77,288	102,840	73,775	(7,510)	3,513
Law, Order & Public Safety	20,000	28,182	13,766	12,504	6,234	15,677
Health	48,000	39,074	73,900	57,058	(25,900)	(17,984)
Education & Welfare	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Community Amenities	18,000	20,000	26,984	26,969	(8,984)	(6,968)
Recreation & Culture	-	-	-	-	-	-
Transport	260,400	194,639	178,241	88,349	82,159	106,290
Economic Services	13,000	20,364	21,930	20,637	(8,930)	(274)
Other Property & Services	500,000	18,181	-	25,236	500,000	(7,054)
TOTAL BY PROGRAM	<u>954,730</u>	<u>397,728</u>	<u>417,661</u>	<u>304,528</u>	<u>537,069</u>	<u>93,200</u>



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

5 FIXED ASSETS (continued)

5.3 No Borrowing Costs were incorporated in the Financial Statement as Assets purchased are to be funded from General Purpose Funding.

5.4 Fixed Assets according to Class

Actual 2010/2011			Actual 2011/2012	
\$	\$		\$	\$
770,316	770,316	Land (at cost)	770,316	770,316
6,001,389		Buildings (at cost)	6,500,274	
(1,847,445)	4,153,944	Less Accumulated Depreciation	(2,005,109)	4,495,165
990,295		Furniture and Fittings (at cost)	1,110,735	
(742,978)	247,317	Less Accumulated Depreciation	(803,019)	307,716
3,978,205		Plant and Equipment (at cost)	4,084,697	
(2,018,220)	1,959,985	Less Accumulated Depreciation	(1,958,173)	2,126,524
		Infrastructure Assets		
73,752,358		Roads (at valuation)	74,533,117	
(6,801,416)	66,950,942	Less Accumulated Depreciation	(7,541,427)	66,991,691
465,254		Drainage (at cost)	564,955	
(75,788)	389,466	Less Accumulated Depreciation	(82,329)	482,626
721,590		Park Plant & Equipment (at cost)	721,590	
(469,939)	251,651	Less Accumulated Depreciation	(494,075)	227,515
104,398		Parks & Ovals (at cost)	104,398	
-	104,398	Less Accumulated Depreciation	-	104,398
6,615,413		Other Structures (at cost)	9,813,518	
(490,792)	6,124,621	Less Accumulated Depreciation	(605,203)	9,208,315
80,952,638		TOTAL PROPERTY, PLANT, EQUIPMENT AND INFRASTRUCTURE	84,714,265	

5.5 Movements in Carrying Amounts

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

Program	Land	Buildings	Furniture and Equipment	Plant and Equipment	Infrastructure	Total
	\$	\$	\$	\$	\$	\$
Asset Balance at the beginning of the year	770,316	5,993,208	990,295	3,978,205	81,667,194	93,399,217
Assets Acquired during the year	0	507,066	120,440	860,444	4,070,385	5,558,335
Assets Disposed during the year	-	-	-	(753,952)	-	(753,952)
Revaluation Increments/(Decrements)	-	-	-	-	-	-
Asset Balance at the end of the year	770,316	6,500,274	1,110,735	4,084,697	85,737,578	98,203,600
Depreciation at the beginning of the year	-	1,847,369	742,978	2,018,220	7,838,011	12,446,579
Depreciation Expense Raised	-	157,740	60,041	389,376	885,023	1,492,181
Depreciation Expense Written Back on	-	-	-	(449,424)	-	(449,424)
Revaluation Increments/(Decrements)	-	-	-	-	-	-
Depreciation at the End of Year	-	2,005,109	803,019	1,958,173	8,723,034	13,489,336
Net Asset Values at the end of year	770,316	4,495,164	307,716	2,126,524	77,014,544	84,714,265



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

6 BORROWINGS INFORMATION

6.1 Loan Borrowings

<u>Actual 2010/2011</u>		<u>Actual 2011/2012</u>
\$		\$
44,262	Current Borrowings	
	Loan Debentures	94,293
<u>44,262</u>	BALANCE AS AT 30TH JUNE	<u>94,293</u>
	Non Current Borrowings	
1,335,336	Loan Debentures	2,165,255
<u>1,335,336</u>	BALANCE AS AT 30TH JUNE	<u>2,165,255</u>
<u>1,379,598</u>	TOTAL BORROWINGS AS AT 30TH JUNE	<u>2,259,548</u>

6.2 Loans Raised during the Financial Year

Particulars /Purpose	Amount Borrowed		Institution	Term (years)	Total Interest & Charges	Interest Rate	Amount Used	
	Actual	Budget					Actual	Budget
Loan 65 Archives Facility	116,468	116,468	WATC	10	32,059	4.88%	116,468	116,468
Loan 63 Forrest Oval Redevelopment	320,000	320,000	WATC	15	144,058	5.15%	320,000	320,000
Loan 64 Forrest Oval Redevelopment	499,155	499,155	WATC	15	224,711	5.15%	499,155	499,155
Doctor's Housing	-	340,000	WATC		-		-	340,000
	<u>935,623</u>	<u>1,275,623</u>			<u>400,828</u>		<u>935,623</u>	<u>1,275,623</u>

6.3 Loan Repayments

Council's Loan Liability is summarised as:

Program	Loan No.	Principal 1/07/2011	Loans Raised 2011/12	Interest		Loan Repayment		Principal 30/06/2012
				Adopted Budget 2011/12	Actual 2011/12	Adopted Budget 2011/12	Actual 2011/12	
				\$	\$	\$	\$	
Community Amenities								
(*) Water Supply - Loan 60		49,098	-	3,503	3,323	9,617	9,617	39,481
Recreation & Culture								
Archive Facility - Loan 65			116,468	-	1,437	-	2,276	114,192
Forrest Oval - Loan 62		1,330,500	-	83,071	84,100	34,465	34,645	1,295,855
Forrest Oval - Loan 63			320,000	10,334	4,166	6,430	3,569	316,431
Forrest Oval - Loan 64			499,155	16,142	6,498	10,030	5,566	493,589
TOTAL		1,379,598	935,623	113,050	99,524	60,542	55,673	2,259,548
Loan Repayments to be financed by Council								
				109,547	96,201.00	50,925	46,056	
Loan Repayments reimbursed from external sources								
				3,503	3,323	9,617	9,617	
TOTAL				113,050	99,524	60,542	55,673	

(*) Self Supporting Loan financed by payments from third parties.

All other loan repayments were financed by general purpose income.

Council does not hold any unspent loan funds as detailed in Financial Management Regulation 48.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

7 RESERVES

The transactions of the Reserve Funds are summarised as follows:

7.1 Plant Replacement Reserve (Cash Backed)

Purpose - Acquisition of plant and major capital repairs for plant

Actual 2010/2011 \$		Adopted Budget 2011/2012 \$	Actual 2011/2012 \$
360,887	Balance brought forward 1st July	368,702	368,720
	Plus Transfer from Accumulated Surplus		
19,002	- Interest Received	256,764	251,510
256,609	- Other	19,311	21,182
	Less Transfer To Accumulated Surplus		
(267,777)	- Other Plant Purchases	(532,700)	(513,001)
<u>368,720</u>	BALANCE AS AT 30th JUNE	<u>112,077</u>	<u>128,411</u>

7.2 Avon River Reserve (Cash Backed)

Purpose - Maintain and protect Avon River and its environs

20,388	Balance brought forward 1st July	20,687	20,688
	Plus Transfer from Accumulated Surplus		
1,470	- Interest Received	1,083	1,188
	- Other		
	Less Transfer To Accumulated Surplus		
(1,170)	- Other foreshore works		
<u>20,688</u>	BALANCE AS AT 30th JUNE	<u>21,770</u>	<u>21,876</u>

7.3 Recreation Complex Reserve (Cash backed)

Purposes - Provide for multi-purpose community centre and ongoing development of recreation facilities

114,977	Balance brought forward 1st July	564	564
	Plus Transfer from Accumulated Surplus		
5,087	- Interest Received	30	32
	- Other		
	Less Transfer To Accumulated Surplus		
(119,500)	- Construction of Recreation Complex		
<u>564</u>	BALANCE AS AT 30th JUNE	<u>594</u>	<u>596</u>

7.4 Town Planning Reserve (Cash backed)

Purpose - Develop and review York Town Planning Schemes and amendments

12,474	Balance brought forward 1st July	13,389	13,390
	Plus Transfer from Accumulated Surplus		
916	- Interest Received	701	769
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other		
<u>13,390</u>	BALANCE AS AT 30th JUNE	<u>14,090</u>	<u>14,159</u>

7.5 Refuse Site Development Reserve (Cash Backed)

Purpose - Ongoing maintenance and development of Council's waste management facilities

197,928	Balance brought forward 1st July	185,317	185,327
	Plus Transfer from Accumulated Surplus		
13,934	- Interest Received	9,189	6,421
9,865	- Other		10,644
	Less Transfer To Accumulated Surplus		
(36,400)	- Other - Fencing & green waste upgrade	(21,300)	(21,300)
<u>185,327</u>	BALANCE AS AT 30th JUNE	<u>173,206</u>	<u>181,092</u>



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

7 RESERVES (continued)

Actual 2010/2011 \$		Adopted Budget 2011/2012 \$	Actual 2011/2012 \$
7.6 Industrial Land Reserve (Cash backed)			
Purpose - Development and expansion of an industrial subdivision within the Shire			
93,280	Balance brought forward 1st July	100,126	100,131
	Plus Transfer from Accumulated Surplus		
	- Interest Received	5,244	5,751
6,851	- Other		
	Less Transfer To Accumulated Surplus		
	- Other		
<u>100,131</u>	BALANCE AS AT 30th JUNE	<u>105,370</u>	<u>105,882</u>
7.7 Residency Museum Reserve (Cash Backed)			
Purpose - Fund capital expenditure and maintenance of the historical museum			
20,109	Balance brought forward 1st July	9,754	9,754
	Plus Transfer from Accumulated Surplus		
1,476	- Interest Received	511	559
	- Other		
	Less Transfer To Accumulated Surplus		
(11,831)	- Other - Replace ceiling & upgrade to comply with BCA	(9,060)	
<u>9,754</u>	BALANCE AS AT 30th JUNE	<u>1,205</u>	<u>10,313</u>
7.8 Pioneer Memorial Lodge Reserve (Cash Backed)			
Purpose - Finance capital improvements and extensions to seniors village (from operational surpluses of the Lodge)			
131,467	Balance brought forward 1st July	129,379	129,386
	Plus Transfer from Accumulated Surplus		
9,517	- Interest Received	6,776	7,378
	- Other		
	Less Transfer To Accumulated Surplus		
(11,598)	- Other - Sewer Connection & wheel chair access	(4,000)	(3,557)
<u>129,386</u>	BALANCE AS AT 30th JUNE	<u>132,155</u>	<u>133,207</u>
7.9 Public Open Space Reserve (Cash Backed)			
Purpose - Expansion and development of passive recreation areas within the Shire			
317	Balance brought forward 1st July	340	340
	Plus Transfer from Accumulated Surplus		
23	- Interest Received	18	20
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other		
<u>340</u>	BALANCE AS AT 30th JUNE	<u>358</u>	<u>360</u>
7.10 Community Bus Reserve (Cash Backed)			
Purpose - Finance the changeover of the Community Bus (funded from operational surpluses of the Community Bus)			
40,142	Balance brought forward 1st July	48,596	48,598
	Plus Transfer from Accumulated Surplus		
2,949	- Interest Received	2,545	2,791
5,508	- Other	800	3,889
	Less Transfer To Accumulated Surplus		
	- Other		
<u>48,598</u>	BALANCE AS AT 30th JUNE	<u>51,941</u>	<u>55,278</u>
7.11 Centennial Gardens Reserve (cash backed)			
Purpose - Further expansion and capital repairs of the existing units			
106,652	Balance brought forward 1st July	107,544	107,550
	Plus Transfer from Accumulated Surplus		
7,628	- Interest Received	5,633	6,015
3,415	- Other		
	Less Transfer To Accumulated Surplus		
(10,145)	- Other - upgrade car parking	(39,079)	(10,142)
<u>107,550</u>	BALANCE AS AT 30th JUNE	<u>74,098</u>	<u>103,423</u>



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

7 RESERVES (continued)

Actual 2010/2011 \$		Adopted Budget 2011/2012 \$	Actual 2011/2012 \$
7.12 Car Parking Reserve (cash backed)			
Purpose - The Management and control of parking facilities in accordance with Council's Parking Plan			
59,554	Balance brought forward 1st July	19,602	19,604
	Plus Transfer from Accumulated Surplus		
3,362	- Interest Received	1,027	1,035
	- Other	245,700	
	Less Transfer To Accumulated Surplus		
(43,312)	- Other - Car Park Development	(40,000)	(5,924)
<u>19,604</u>	BALANCE AS AT 30th JUNE	<u>226,329</u>	<u>14,715</u>
7.13 Archives Reserve (cash backed)			
Purpose - To provide a secure building for the safe storage of Council's archival records			
22,327	Balance brought forward 1st July	17,226	17,227
	Plus Transfer from Accumulated Surplus		
1,486	- Interest Received	902	989
	- Other		
	Less Transfer To Accumulated Surplus		
(6,586)	- Other	(6,000)	
<u>17,227</u>	BALANCE AS AT 30th JUNE	<u>12,128</u>	<u>18,216</u>
7.14 Disaster Reserve (cash backed)			
Purpose - To help fund recover from a natural disaster			
24,130	Balance brought forward 1st July	25,901	25,902
	Plus Transfer from Accumulated Surplus		
1,772	- Interest Received	1,357	1,488
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other Plant Purchases		
<u>25,902</u>	BALANCE AS AT 30th JUNE	<u>27,258</u>	<u>27,390</u>
7.15 Water Supply Reserve (cash backed)			
Purpose - To hold funds raised through water supply charge until loan repayments are due			
6,778	Balance brought forward 1st July	6,778	6,778
	Plus Transfer from Accumulated Surplus		
	- Interest Received		
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other		
<u>6,778</u>	BALANCE AS AT 30th JUNE	<u>6,778</u>	<u>6,778</u>
7.16 Tied Grant Funding Reserve (cash backed)			
Purpose - To segregate grant funds provided for specific projects until those projects are carried out			
919,886	Balance brought forward 1st July	131,184	131,184
	Plus Transfer from Accumulated Surplus		
20,991	- Interest Received	-	
	- Other		
	Less Transfer To Accumulated Surplus		
(117,683)	- Other SEAVROC	(29,854)	(2,239)
	- Other Regional Waste Management Strategy	(45,000)	(32,881)
	- Other Memorial Park Upgrade	(4,000)	(4,000)
(629,148)	- Other Royalties for Regions Recreation Complex		
	- Other Crime prevention	(20,000)	(20,000)
(8,000)	- Other Mannavale, Qualen West & Spencers Brook Bridges		
(54,862)	- Other Avon Terrace - Ford St		
<u>131,184</u>	BALANCE AS AT 30th JUNE	<u>32,330</u>	<u>72,064</u>



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

7 RESERVES (continued)

Actual 2010/2011 \$		Adopted Budget 2011/2012 \$	Actual 2011/2012 \$
7.17 Staff Leave Reserve (cash backed)			
Purpose - To fund annual and long service leave requirements			
117,771	Balance brought forward 1st July	157,414	157,422
8,652	Plus Transfer from Accumulated Surplus		
31,000	- Interest Received	8,245	9,041
	- Other	31,000	31,000
	Less Transfer To Accumulated Surplus		
	- Other		
157,422	BALANCE AS AT 30th JUNE	196,659	197,463
7.18 Main St (Town Precinct) Upgrade Reserve (cash backed)			
Purpose - To provide funds for the upgrade of Main Street and development of a town precinct			
118,805	Balance brought forward 1st July	50,775	50,777
6,972	Plus Transfer from Accumulated Surplus		
	- Interest Received	2,659	2,740
	- Other		
(75,000)	Less Transfer To Accumulated Surplus		
	- Other	(50,000)	(11,498)
50,777	BALANCE AS AT 30th JUNE	3,434	42,019
7.19 Buildings Reserve (cash backed)			
Purpose - To provide for the construction and major capital improvements to all Council buildings			
60,795	Balance brought forward 1st July	65,256	65,260
4,465	Plus Transfer from Accumulated Surplus		
	- Interest Received	3,418	2,750
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(65,000)	(65,000)
65,260	BALANCE AS AT 30th JUNE	3,674	3,010
7.20 Strategic Planning Reserve (cash backed)			
Purpose - To provide for the preparation, ongoing replacement, amendment & printing costs associated with the Strategic Plan			
11,755	Balance brought forward 1st July	12,618	12,619
863	Plus Transfer from Accumulated Surplus		
	- Interest Received	661	725
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other		
12,619	BALANCE AS AT 30th JUNE	13,279	13,344
7.21 Cemetery Reserve (cash backed)			
Purpose - To provide for ongoing development of the York Cemetery or development of a new cemetery site			
27,332	Balance brought forward 1st July	25,864	25,865
1,928	Plus Transfer from Accumulated Surplus		
	- Interest Received	1,355	1,407
	Less Transfer To Accumulated Surplus		
(3,395)	- Other Cemetery Upgrades	(16,000)	(5,100)
25,865	BALANCE AS AT 30th JUNE	11,219	22,172
7.22 York Town Hall Reserve (cash backed)			
Purpose - To provide for the ongoing development of York Town Hall recognising its significant heritage value to residents			
41,007	Balance brought forward 1st July	44,017	44,019
3,012	Plus Transfer from Accumulated Surplus		
	- Interest Received	2,305	2,227
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(44,000)	(19,629)
44,019	BALANCE AS AT 30th JUNE	2,322	26,617



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

7 RESERVES (continued)

Actual 2010/2011 \$		Adopted Budget 2011/2012 \$	Actual 2011/2012 \$
7.23 Youth Capital Works Reserve (cash backed)			
Purpose - To provide for youth related infrastructure			
23,339	Balance brought forward 1st July	22,851	22,852
	Plus Transfer from Accumulated Surplus		
1,714	- Interest Received	1,197	960
	- Other		
	Less Transfer To Accumulated Surplus		
(2,201)	- Other	(23,000)	(23,000)
<u>22,852</u>	BALANCE AS AT 30th JUNE	<u>1,048</u>	<u>812</u>
7.24 Roads Reserve (cash backed)			
Purpose - To provide for future road resealing requirements			
60,307	Balance brought forward 1st July	64,732	64,736
	Plus Transfer from Accumulated Surplus		
4,429	- Interest Received	3,390	3,718
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other		
<u>64,736</u>	BALANCE AS AT 30th JUNE	<u>68,122</u>	<u>68,454</u>
7.25 Land & Infrastructure Development Reserve (cash backed)			
Purpose - To provide for the purchase of land and/or buildings or the construction of buildings			
201,049	Balance brought forward 1st July	10,195	10,195
	Plus Transfer from Accumulated Surplus		
9,147	- Interest Received	534	432
	- Other	500,000	
	Less Transfer To Accumulated Surplus		
	-Other Forrest Oval Development	(83,267)	
	-Other Cemetery upgrades	(32,000)	
	-Other Youth Centre	(24,000)	(10,000)
	-Other Town Hall upgrades	(40,000)	
(200,000)	- Other Forrest Oval Development		
<u>10,195</u>	BALANCE AS AT 30th JUNE	<u>331,462</u>	<u>627</u>
7.26 Greenhills Townsite Development Reserve (cash backed)			
Purpose - To provide for the enhancement of the amenity and economic potential of the townsite in consultation with the Greenhills Progress Association			
21,929	Balance brought forward 1st July	23,538	23,539
	Plus Transfer from Accumulated Surplus		
1,611	- Interest Received	1,233	1,352
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(21,000)	
<u>23,539</u>	BALANCE AS AT 30th JUNE	<u>3,771</u>	<u>24,891</u>
7.27 RSL Memorial Reserve (cash backed)			
Purpose - To provide for the upgrading of the RSL memorial			
19,906	Balance brought forward 1st July	12,928	12,930
	Plus Transfer from Accumulated Surplus		
1,462	- Interest Received	677	743
	- Other		
	Less Transfer To Accumulated Surplus		
(8,438)	- Other	(6,562)	(2,840)
<u>12,930</u>	BALANCE AS AT 30th JUNE	<u>7,043</u>	<u>10,833</u>



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

7 RESERVES (continued)

7.28 Forrest Oval Lights Reserve (cash backed)

Purpose - to provide for the replacement and upgrading of the Oval Lights

	- Balance brought forward 1st July	-	-
	Plus Transfer from Accumulated Surplus		
	- Interest Received	-	-
	- Other	4,000	332
	Less Transfer To Accumulated Surplus		
	- Other		
0	BALANCE AS AT 30th JUNE	4,000	332
1,675,358	TOTAL RESERVES - CASH BACKED	1,637,720	1,304,333

All of the above Reserve Accounts are Cash Backed and are disclosed as Restricted Cash Assets in Note 4 of the Annual Financial Statements. It is anticipated that the Reserves will be utilised over the next 1 to 10 years. Council would expect further transfers to be made to some of the Reserves as funds are utilised.

7.29 Reserves - Asset Revaluation

During 2009/2010 financial year Council engaged Cardno Consultants to conduct a revaluation on Council's Road Assets. This resulted in a revaluation of the assets as such the establishment of this reserve.

The Asset Revaluation Reserve is not Cash Backed and future transactions in the Reserve will be in accordance with the Shire of York Accounting Policy.

Actual 2010/2011		Adopted Budget 2011/2012	Actual 2011/2012
\$		\$	\$
34,226,105	Asset Revaluation Reserve (Roads)		
	Balance brought forward 1st July	52,651,562	52,651,562
18,425,457	Revaluation of Assets during current financial year	-	-
52,651,562	BALANCE AS AT 30th JUNE	52,651,562	52,651,562

8 CASH FLOW INFORMATION

Reconciliation of cash flows from operations with change in net equity resulting from operations.

For the purpose of the Statement of Cash Flows, cash includes cash on hand and deposits with Banks or Financial Institutions.

Actual 2010/2011		Adopted Budget 2011/2012	Actual 2011/2012
\$		\$	\$
1,059,851	Net Result	3,847,219	3,089,038
	<u>Non cash flows in change in Net Equity</u>		
1,383,660	Depreciation	1,396,099	1,492,181
13,717	Profit/(loss) on sale of Fixed Assets	(537,069)	(93,200)
(792,866)	Contributions for Development of Assets	(5,561,377)	(2,680,570)
(8,968)	Principal Payment Received - SS Loan	-	9,617
-	Operating Grants/Contributions	1,080,411	-
	<u>Change in Assets and Liabilities</u>		
5,917	(Increase)/Decrease in Inventory	(5,000)	(156)
(23,717)	(Increase)/Decrease in Accounts Receivables	50,000	167,162
87,326	(Increase)/Decrease in Provisions	12,372	40,018
(16,554)	Increase/(Decrease) in Accounts Payables	38,292	310,322
1,708,366	Cash flows from Operations	320,947	2,334,412
	Credit stand by arrangement and loan facilities		
	Council has a Credit Card facility of :-		
10,000	Credit Card Limit	10,000	10,000
(4,375)	Amount Utilised		(3,081)
	Council has Bank Overdraft facilities of:-		
200,000	Credit Facility	200,000	200,000
	Amount Utilised		
205,625	Unused Facility available	210,000	206,919
	RECONCILIATION OF CASH		
232,715	Cash at Bank - Operating	(846,268)	743,363
1,966,868	Restricted Cash	1,637,720	2,200,162
2,199,583	TOTAL CASH	791,452	2,943,525



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

9 TRUST FUND INFORMATION

Funds held at balance date over which the Council has no control and which are not included in the Financial Statements are:

**TRUST FUND
FOR THE PERIOD ENDING 30 JUNE 2012**

PARTICULARS	OPENING	RECEIPTS	PAYMENTS	CLOSING BALANCE
	BALANCE	ACTUAL	ACTUAL	ACTUAL
	1/07/2011	2011/2012	2011/2012	30/06/2012
	\$	\$	\$	\$
BCITF	127	10,809	10,936	-
Cat Trap Bond	50	350	400	-
Bond Quarry Licence	4,500	-	-	4,500
Footpath & Kerb Bonds	29,500	3,382	4,382	28,500
Bonds Halls etc	4,820	4,840	5,520	4,140
Bonds Rental Properties	1,744	1,480	1,400	1,824
Builders Registration Board	160	5,526	5,568	119
Bonds Building	6,500	5,000	400	11,100
Cash Adjustments	631	4,669	100	5,200
Greenhills Bushfire Brigade	114	-	-	114
Intersection Bonds Palmbrook	23,649	1,388	-	25,037
Key Bonds	2,120	460	920	1,660
Leeuwin Contributions	800	-	-	800
Motor Cross Track	1,927	-	-	1,927
Palmbrook Public Open Space	99,257	5,041	35,375	68,924
Sale of Property - Non Payme	8,041	-	-	8,041
Subdivision Bonds	24,236	3,500	-	27,736
Water Loan	12,811	-	3,019	9,792
Youth Advisory Board	11,106	425	11,530	-
Crossovers Palmbrook	58,391	3,574	-	61,965
Footpath Palmbrook	52,380	3,074	-	55,454
Rural Numbering Palmbrook	1,820	-	-	1,820
Police Licencing	2	1,536,616	1,536,613	5
Nomination Deposit	-	640	640	-
Town Planning Bond	2,900	-	-	2,900
Staff Social Club	457	2,302	2,759	-
Bawden - Subdivision Deposit	9,248	-	5,948	3,300
Pioneer Memorial Lodge Bond	280	-	-	-
Preisig - Subdivision Deposit	25,207	1,480	-	26,687
Settlers House Bond - S/water	13,357	-	-	13,357
Crossover Bond - Astone	6,000	-	-	6,000
Crossover Bond - Avon Valley	5,940	-	-	5,940
Crossover Bond - N Bliss	1,650	-	-	1,650
Crossover Bond - Smorenburg	1,650	-	-	1,650
Funds Held for Non-Inc Bodies	-	20,743	2,481	18,262
Community Bus Bonds	600	2,800	2,700	700
Bonds Parks/Council Propertie	1,000	500	1,000	500
Swimming Pool Inspection Fee	-	1,900	-	1,900
TOTAL	412,975	1,620,498	1,631,691	401,503



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

10 COMPARISON WITH RATE SETTING STATEMENT

The following information provides details of movements to and from Reserve Accounts which have not been included in the Comprehensive Income Statement but which have been included in the "Rate Setting Statement".

Actual 2010/2011 \$		Adopted Budget 2011/2012 \$	Actual 2011/2012 \$
1,607,046	Non Operating Income	1,155,822	750,871
	Transfer from Reserves		
<u>775,188</u>	TOTAL	<u>1,155,822</u>	<u>750,871</u>
447,117	Non Operating Expenditure	1,118,265	379,845
	Transfer to Reserves		
<u>447,117</u>	TOTAL	<u>1,118,265</u>	<u>379,845</u>

11 RATING INFORMATION

In accordance with Financial Management Regulation 39, Council has imposed the following Rates:

11.1 General and Minimum Rate

Actual 2010/2011 \$		Adopted Budget 2011/2012 \$	Actual 2011/2012 \$
0.107943	- General Rate Gross Rental Valued	0.075177	0.075177
\$790 p.a.	- Minimum Rate Gross Rental Valued	\$810 p.a.	\$810 p.a.
0.004863	- General Rate Unimproved Valued	0.005300	0.005300
\$1,000 p.a.	- Minimum Rate Unimproved Valued	\$1,030 p.a.	\$1,030 p.a.

The Objects and Reasons for General and Minimum Rate

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

The General Rates detailed above for the 2011/2012 financial year have been determined by the Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates.

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

For additional information on the rates levied refer to the "Statement of Rating Information".

11.2 Specified Area rates

No Specified Area Rates were levied during 2011/2012.

12 SERVICE CHARGE

No Service Charges were imposed during 2011/2012.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

13 INFORMATION ABOUT DISCOUNTS, INCENTIVES, CONCESSIONS AND WRITE OFFS

Pursuant to Sections 6.4 and 6.12 of the Local Government Act 1995, Council may, when adopting the Annual Budget, grant an incentive or discount for the early payment of Rates and Charges.

13.1 Discount on Rates and Service Charges
The Council did not offer a discount on rates.

13.2 Incentive Scheme (Rates)
Council, with the support of the following businesses, allowed those property owners who paid their rates levy by the due date specified on the rates notice to participate in a draw for the following prizes:

- 1st Prize** \$1,000 Bank Account with the York and Districts Community Bank Branch - Sponsored by Bendigo Bank
- 2nd Prize** \$200 worth of unleaded fuel, sponsored by Statewide Fuel Distributors of WA.
- 3rd Prize** Aspen Park - 1 night's accommodation in a family cabin up to the value of \$200.
- 4th Prize** Four tickets to the Western Australian Symphony Orchestra for Mozart's Mass 26th November 2011.

13.3 Concessions
Council offered subsidised hall and recreation centre hire to approved community groups. Council considers the support of these groups necessary for the overall benefit of the community. Approved groups paid \$66 per day, or \$330 per year where they used the venue on a regular basis for a period of 16 times within the year.

13.4 Write Offs
In accordance with Section 6.12 of the Local Government Act 1995 and Financial Management Regulation 42, details of debts written off by the Council during the financial year are as follows:

<u>Actual</u> <u>2010/2011</u>		<u>Adopted</u> <u>Budget</u> <u>2011/2012</u>	<u>Actual</u> <u>2011/2012</u>
\$		\$	\$
-	Rates	-	-
-	General Purpose Revenue	-	-
80	Law, Order and Public Safety	-	-
142	Community Amenities	-	-
51,621	Recreation & Culture	-	2,287
200,000	Transport	-	-
133	Economic Activities	-	1,250
92	Other Property and Services	-	869
<u>252,067</u>		<u>-</u>	<u>4,406</u>

14 INTEREST CHARGES FOR THE LATE PAYMENT OF RATES AND OTHER DEBTS

14.1 Interest Charge for Late Payment of rates
Pursuant to Section 6.51 of the Local Government Act and Financial Management Regulation 43(a) Council imposed the following rate of interest applicable for the late payment of rates and service charges and applied as follows:

- (a) Where no election has been made to pay the rate charge by instalments,
 - (i) after it becomes due and payable;
 - or
 - (ii) 35 days after the date of issue of the rate notice
 which ever is the later.
- (b) Where an election has been made to pay the rate charge by instalments and an instalment remains unpaid after it is due and payable.

The rate of interest applied is 11% and the revenue from the imposition of the interest amounted to \$78,802.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

14 INTEREST CHARGES FOR THE LATE PAYMENT OF RATES AND OTHER DEBTS (continued)

14.2 Interest and other charges for the payment by instalments

Pursuant to Section 6.45 of the Local Government Act and Financial Management Regulation 43(c) the due dates of each instalment was as follows:

1st Instalment	Monday, 26 September 2011
2nd Instalment	Monday, 28 November 2011
3rd Instalment	Monday, 30 January 2012
4th Instalment	Friday, 30 March 2012

The charges applicable for participation in the instalment scheme were as follows:

Interest Calculated on instalment payments	5.50%
Administration Charge per Instalment	\$8

Actual 2010/2011		Adopted Budget 2011/2012	Actual 2011/2012
\$		\$	\$
56,033	Interest Charges for the late Payment of Rates Charged	50,000	78,802
16,794	Instalment Interest Charges	16,000	16,449
1,703	Pensioner Deferred Rates Interest Charges	2,000	2,047
16,984	Administration Charges for Instalment Options	15,600	16,264
1,671	Interest charges for the late payment of ESL	1,100	2,468

14.3 Interest Charges for Other Debts

No interest is charged under Section 6.13 of the Local Government Act for the late payment of money, other than rates.

15 FEES AND CHARGES INFORMATION

15.1 Fees and Charges by Program

In accordance with Financial Management Regulation 41, the estimates of total revenue from Fees and Charges for each program are summarised as follows:

Actual 2010/2011		Adopted Budget 2011/2012	Actual 2011/2012
\$		\$	\$
5,315	Governance	27,700	109,115
86,990	General Purpose Funding	5,550	5,454
31,428	Law, Order, Public Safety	33,825	38,288
43,754	Health	60,500	62,773
21,516	Education and Welfare	21,210	20,549
735,454	Community Amenities	736,963	881,271
92,196	Recreation and Culture	207,435	136,372
230	Transport	-	64
130,576	Economic Services	138,614	113,595
189,932	Other Property and Services	93,334	45,802
1,337,391	TOTAL FEES AND CHARGES	1,325,131	1,413,283

15.2 Fees and Charges Amendments

No amendments were made during the 2011/2012 financial year.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

16 COUNCIL MEMBERS - FEES, EXPENSES AND ALLOWANCES

In accordance with Financial Management Regulation 44 Fees, Expenses or Allowances paid to Council Members are summarised as follows:

Actual 2010/2011 \$		Adopted Budget 2011/2012 \$	Actual 2011/2012 \$
26,900	- Annual Attendance Fee		
10,760	Councillor (5) - \$5,600 per annum	28,000	28,000
	President - \$11,188 per annum	11,188	11,188
	- Expenses		
7,320	- Telecommunications Allowance	7,608	7,608
-	- Travel Expenses	1,500	-
6,000	- Information Technology Allowance	6,000	6,000
	- Annual Local Government Allowance		
9,300	- President	9,672	9,672
2,325	- Deputy President	2,420	2,420
62,605		66,388	64,888

17 INVESTMENT EARNINGS

The Earnings from Investments are summarised as follows:

Actual 2010/2011 \$		Adopted Budget 2011/2012 \$	Actual 2011/2012 \$
55,678	General Account	63,110	74,144
140,720	Reserve Funds	80,000	87,125
76,201	Rates - Late payment & Instalment Interest	69,100	99,766
272,599	TOTAL	212,210	261,035

18 DEPRECIATION ON NON-CURRENT ASSETS

The Depreciation charge included in the Financial Statements are summarised as follows:

Actual 2010/2011 \$		Adopted Budget 2011/2012 \$	Actual 2011/2012 \$
180	General Purpose Funding	180	180
78,434	Governance	78,385	79,417
89,800	Law, Order, Public Safety	89,275	82,453
9,934	Health	9,556	13,198
19,523	Education and Welfare	19,541	20,084
26,298	Community Amenities	26,291	26,835
258,975	Recreation and Culture	272,220	166,189
612,924	Transport	613,028	819,757
15,825	Economic Services	15,680	17,404
271,767	Other Property and Services	271,943	266,665
1,383,660	TOTAL	1,396,099	1,492,181

19 MAJOR LAND TRANSACTIONS

Council did not participate in any major land transactions during 2011/12.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

20 TRADING UNDERTAKINGS

Council did not participate in any trading undertakings, apart from the contracting out of services to a number of local governments in its surrounding region for the following services:

- Planning
- Health
- Building
- Ranger

21 JOINT VENTURE

Centennial Park Aged Care

Council together with Homeswest have a joint venture arrangement with regard to the provision of aged persons accommodation. Centennial Park consists of six units built by Homeswest and administered by Council.

22 CAPITAL AND LEASING COMMITMENTS

At the reporting date, the Council did not have any obligations under non-cancellable operating leases.

23 FINANCIAL INSTRUMENTS

23.1 Interest Rate Risk

The following table details Council's exposure to financial risks, including interest rate risk, price risk, credit risk, etc as at 30th June 2012.

	<u>Interest Bearing</u>	<u>Non Interest Bearing</u>	<u>Carrying Value</u>	<u>Fair Value</u>
	\$	\$	\$	\$
Financial Assets				
Cash	2,942,675	850	2,943,525	2,943,525
Receivables	-	1,354,190	1,354,190	1,354,190
	<u>2,942,675</u>	<u>1,355,040</u>	<u>4,297,715</u>	<u>4,297,715</u>
Financial Liabilities				
Payables	-	556,555	556,555	556,555
Borrowings	6.30	6.30	2,259,548	1,466,132
	-	<u>556,555</u>	<u>2,816,103</u>	<u>2,022,687</u>

23.2 Material Risk from Financial Instruments

Council does not have any material credit risk exposure to any single debtor under any financial instruments entered into.

23.3 Fair Values and Carrying Amounts of Financial Assets and Liabilities

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the notes to and forming part of the Annual Financial Statements.

23.4 Investment of Council Funds

As at the 30th June 2012 Council does not have a formal Investment Policy. Staff have been operating under an informal policy of being conservative with regards to the risk of Council funds and have restricted investment of funds to fixed interest term deposits with Australian Banks with preference being given to banks with branches located in York. From time to time quotes are sought from banks without a presence in York to ensure that competitive rates are achieved. It is intended to develop and adopt a formal investment policy during the 2012/13 Financial Year.

23.5 Credit Risk

Council's receivables are classified as Rates and Annual Charges, Self Supporting Loans and General Debtors. Rates and Annual Charges are charges that are considered as charges against the property and as such are considered being secured by the Property to which they relate. Council accounts for Self Supporting Loans as part of its current receivables as and when payments fall due, amounts due in future years are shown as non-current. Self Supporting Loans shown as debtors represent the repayments of a loan that Council has drawn on behalf of a Community Group. Council's General Debtors include receivables for goods and services provided to members of the community, government departments and businesses. Council has exposure to credit risk in that debtors may not be able to meet their commitments to repay debts. Council reviews its outstanding debts regularly and commences a variety of recovery techniques in accordance with its Debt Recovery Procedures. Council reviews outstanding debts annually and provides a provision should debts become doubtful.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

23 FINANCIAL INSTRUMENTS (continued)

2010/2011			2011/2012	
Current	Non Current		Current	Non Current
\$	\$		\$	\$
559,683	38,193	Financial Assets	635,209	41,955
1,797	48,449	Rates and Annual Charges	10,313	29,167
95,509	-	Self Supporting Loans	-	-
886,977	-	Goods and Services Tax	708,668	-
1,543,966	86,642	General Debtors	1,354,190	71,122

23.6 Market Risk

The Council invests funds that are not required immediately in Financial Instruments such as Term Deposits. The Council may be subject to interest rate risk in that future cash flows may fluctuate because of changes in market interest rate.

Actual 2010/2011		Actual 2011/2012
\$		\$
35,839	Impact of 1% Movement in Interest Rates on Investment Earnings (+/-)	29,435
89,598	Impact of 2.5% Movement in Interest Rates on Investment Earnings (+/-)	73,588

23.7 Liquidity Risk

The maturity analysis for Council's financial liabilities is detailed as follows:

	Less than 1 year	1 to 5 years	Greater than 5 years	Total Contractual Value
	\$	\$	\$	\$
Financial Liabilities				
Accounts Payable - Current	556,555	-	-	556,555
Borrowings	94,293	526,972	1,638,283	2,259,548
	650,848	526,972	1,638,283	2,816,104

24 POSITION AT COMMENCEMENT OF FINANCIAL YEAR

24.1

DETERMINATION OF OPENING FUNDS

ACTUAL 2010/2011		Adopted Budget 2011/2012	ACTUAL 2011/2012
\$		\$	\$
	Current Assets		
523,375	Cash at Bank - (Overdraft)	790,602	1,638,342
1,675,359	Investments	-	1,304,333
850	Cash on Hand	850	850
1,543,966	Receivables	1,555,642	1,354,189
7,497	Stock on Hand	12,497	7,653
3,751,047		2,359,591	4,305,367
	Less Current Liabilities		
(250,773)	Accounts Payable	(232,001)	(556,555)
(585,698)	Accrued Leave	(686,529)	(613,844)
(44,262)	Current Loan Liability	-	(94,293)
(880,733)		(918,530)	(1,264,692)
2,870,314	SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	1,441,061	3,040,675
	ADJUSTMENTS		
44,262	Rounding	-	-
(649)	Add Back Current Loan Liability	-	94,293
(1,517,937)	Less Current Assets for Self Supporting Loan Repayments	-	(10,313)
1,395,991	Less Cash Backed Reserves & Restricted Funds (excluding LSL)	(1,441,061)	(1,106,870)
	OPENING/CLOSING FUNDS	-	2,017,785

24.2 STATEMENT OF RECONCILIATION OF NET CURRENT ASSETS BROUGHT FORWARD

In accordance with Financial Management Regulation 36(1)(b) the following reconciliation is provided between the Net Current Assets carried forward from the previous financial year, compared to the Net Current Assets detailed in the 2011/2012 Annual Budget.

Net Current Asset detailed in the 2011/2012 Annual Budget	1,435,246
Net Current Assets Brought Forward as at 1st July 2011	1,395,991



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

25 CAPITAL EXPENDITURE BY PROGRAM

Actual Capital Expenditure incurred by Program is summarised as follows:

Program	Furniture and Equipment	Land and Buildings	Plant and Equipment	Infrastructure			Total
				Roads	Recreation Facilities	Other	
	\$	\$	\$	\$	\$	\$	\$
Governance	10,886		83,088				93,974
Law, Order, Public Safety		45,112	70,386				115,498
Health	6,800		60,802				67,602
Education and Welfare		5,948					5,948
Housing							0
Community Amenities		22,328	30,601				52,929
Recreation and Culture	102,754	433,678	45,081	3,268,495			3,850,008
Transport					801,890		801,890
Economic Services			25,999				25,999
Other Property & Services			544,487				544,487
TOTAL	120,440	507,066	860,444	3,268,495	801,890	0	5,558,335

26 FINANCIAL INFORMATION BY RATIO

In accordance with Financial Management Regulation 50 the following Financial Information by Ratio is provided:

2009/2010 Percent	2010/2011 Percent		2011/2012 Percent
1.97:1	2.36:1	(a) Current Ratio <u>(Current Assets Minus Restricted Assets)</u> (Current Liabilities-Liabilities Associated with Restricted Assets)	1.97:1
1.34%	2.60%	(b) Debt Ratio <u>Total Liabilities</u> Total Assets	3.90%
0.21%	0.20%	(c) Debt Service Ratio <u>Debt Service Cost</u> Available Operating Revenue	2.05%
37%	39%	(d) Rate Coverage Ratio <u>Net Rate Revenue</u> Operating Revenue	34.50%
9.28%	14.30%	(e) Outstanding Rates Ratio (Excluding Deferred Rates) <u>Rates Outstanding</u> Rates Collectable	16.20%
0.71%	19.80%	(f) Gross Debt to Revenue Ratio <u>Gross Debt</u> Total Revenue	29.90%
0:1	3.03:1	(f) Untied Cash to Trade Creditors Ratio <u>Untied Cash</u> Unpaid Trade Creditors	1.34:1
0.52%	12.60%	(f) Gross Debt to Economically Realisable Assets Ratio <u>Gross Debt</u> Economically Realisable Assets	18.70%

DEFINITIONS

"available operating revenue" means the operating revenue -

(a) plus any contributions towards the repayment of money borrowed which have not been included in the operating revenue; and

(b) minus specific purpose grants, contributions and donations of a capital nature;

"current assets" means the total current assets as shown in the statement of financial position;



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

26 FINANCIAL INFORMATION BY RATIO (continued)

"**debt service cost**" means all principal and interest expenses for borrowings under Section 6.20 of the Local Government Government Act 1995;

"**economically realisable assets**" means total assets other than infrastructure assets;

"**gross debt**" includes all borrowings under section 6.20 and all utilised bank overdrafts;

"**infrastructure assets**" means all tangible assets of economic value that are not economically realisable, and includes roads, bridges, drains and recreational facilities;

"**net rate revenue**" means the revenue from all rates and money paid in lieu of rates on non-rateable land -

(a) plus interest for late payment and interest and additional charges on instalments;

(b) minus discounts and concessions granted and money written off;

"**rates collectable**" means the amount of-

(a) all rates, interim rates, back rates, interim minimum payments, back minimum payments;

(b) interest and additional charges payable on rates and payments referred to in paragraphs (a) and (b);

(c) arrears brought forward from a previous financial year of the amounts referred to in paragraphs (a) and (b);

"**rates outstanding**" means unpaid rates collectable;

"**restricted assets**" has the same meaning as in Australian Accounting Standard;

"**total assets**" means all current and non-current assets as shown in the Statement of Financial Position;

"**total liabilities**" means all current and non-current liabilities as shown in the Statement of Financial Position;

"**total revenue**" means the total operating revenue excluding all specific purpose grants;

27 TRADE AND OTHER RECEIVABLES

Receivables due to Council include the following:

ACTUAL 2010/2011 \$		ACTUAL 2011/2012 \$
	Current	
525,363	Rates	689,775
34321	LSL Due from Other Councils	15,419
910,610	Sundry Debtors	835,296
(23,633)	Less Provision for Doubtful Debts	(197,536)
649	Long Term Loans-Interest Free & Self Supporting	10,313
1,148	Accrued Income - Self Supporting Loans	923
95,509	Goods and Services Tax	0
-	Prepayments	0
<u>1,543,966</u>		<u>1,354,190</u>
	Non Current	
38,193	Rates Outstanding-Pensioner Deferred	41,955
48,449	Long Term Loans-Interest Free and Self Supporting	29,167
<u>86,642</u>		<u>71,122</u>

Deferred pensioners rates represent amounts owing by pensioners who have chosen to defer the payment of their rates in accordance with the Rates and Charges (Rebates and Deferments) Act 1992.

28 INVENTORIES

ACTUAL 2010/2011 \$		ACTUAL 2011/2012 \$
<u>7,497</u>	Comprises of Construction Materials, Fuels and Consumables	<u>7,653</u>

All inventories at balance date have been valued at cost.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

29 TRADE AND OTHER PAYABLES

<u>ACTUAL</u> 2010/2011		<u>ACTUAL</u> 2011/2012
\$		\$
172,750	Sundry Creditors	520,974
78,022	Other Payables	35,581
<u>250,772</u>	Total	<u>556,555</u>

30 PROVISIONS

Provision for Employees' entitlements at balance date are as follows:

<u>ACTUAL</u> 2010/2011		<u>ACTUAL</u> 2011/2012
\$		\$
Current		
291,630	- Provision for Annual Leave	303,432
208,407	- Provision for Long Service Leave	209,846
67,583	- Provision for Sick Leave	82,488
18,078	- LSL Leave Owed To Other Local Governments	18,078
<u>585,698</u>		<u>613,844</u>
Non Current		
30,441	- Provision for Long Service Leave	27,952
<u>30,441</u>		<u>27,952</u>
<u>616,139</u>		<u>641,796</u>

31 EMPLOYEE NUMBERS AND REMUNERATION

The following information is provided in relation to annual salaries paid to employees.

No. of Employees		
<u>2010/2011</u>		<u>2011/2012</u>
44.76	Total Number of Employees The number of full time equivalent employees at 30 June	41.72

32 ECONOMIC DEPENDENCY

A significant portion of revenue is received by way of grants from the State and Federal Government. The total of grant revenue from government sources is as follows:

<u>ACTUAL</u> 2010/2011		<u>ACTUAL</u> 2011/2012
\$		\$
By Nature/Type:		
1,820,863	Operating Grants	1,851,966
792,866	Non-operating Grants	2,841,696
<u>2,613,728</u>	Total	<u>4,693,662</u>
1,213,641	General Purpose Funding	1,547,660
401,487	Governance	130,660
223,692	Law, Order and Public Safety	74,017
32,011	Community Amenities	51,100
80,154	Recreation and Culture	2,250,770
641,343	Transport	633,695
21,400	Economic Services	5,760
-	Other Property & Services	
<u>2,613,728</u>		<u>4,693,662</u>

33 CONTINGENT LIABILITIES

Council does not have any known contingent liabilities at 30th June 2012

SHIRE OF YORK

Annual Budget 2011-2012

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

	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets				
042232 Proceeds Sale Of Assets - Admin Vehicles	(\$77,288)	\$0	(\$95,330)	\$0
051228 Proceeds Sale Of Assets - Ranger's Vehicle	(\$28,182)	\$0	(\$20,000)	\$0
077276 Proceeds Sale Of Assets - EHO Vehicle	(\$39,074)	\$0	(\$36,000)	\$0
079224 Proceeds Sale Of Asset - Doctors' Vehicles	\$0	\$0	(\$12,000)	\$0
106210 Proceeds Sale Of Assets - Planning Vehicle	(\$20,000)	\$0	(\$18,000)	\$0
127297 Proceeds Sale Of Assets - Works Plant	(\$194,639)	\$0	(\$228,400)	\$0
133297 Proceeds From Sale Of Assets - Building	(\$20,364)	\$0	(\$13,000)	\$0
139297 Proceeds Sale Of Assets - Community Bus	\$0	\$0	\$0	\$0
143295 Proceeds Sale Of Assets - Pwo Vehicles	(\$18,182)	\$0	(\$32,000)	\$0
144297 Proceeds - Sale Of Land	\$0	\$0	(\$500,000)	\$0
042252 Profit on Sale of Asset	(\$3,513)		\$0	\$0
051222 Profit on Sale of Asset	(\$15,677)		\$0	\$0
072851 Profit on Sale of Asset	\$0	\$0	\$0	\$0
127298 Profit on Sale of Asset - Works Plant	(\$124,398)			\$146,744
139298 Profit on Sale of Asset	\$0	\$0	\$0	\$0
143296 Profit on Sale of Asset	\$0	\$0	\$0	\$0
144298 Profit on Sale of Asset	\$0	\$0	\$0	\$0
042198 Loss on Sale of Assets - Admin Vehicles	\$0	\$0	\$0	\$0
051198 Written Down Value - Ranger Vehicle	\$0	\$0	\$0	\$13,766
071901 Loss on Sale of Asset - EHO Vehicle	\$0	\$17,984	\$0	\$56,417
106198 Loss On Sale Of Assets	\$0	\$6,968	\$0	\$0
113198 Loss On Sale Of Assets	\$0	\$0	\$0	\$0
127198 Loss on Sale of Asset - Workers Plant	\$0	\$18,108	\$0	\$0
133198 Loss On Sale Of Assets - Building Vehicle	\$0	\$273	\$0	\$0
143198 Loss On Sale Of Assets - P.W.O. Vehicles	\$0	\$7,054	\$0	\$31,497
42251 Realisation on Sale of Assets	\$0	\$77,288	\$0	\$102,840
051223 Loss On Sale Of Assets	\$0	\$28,182	\$0	\$0
077280 Loss On Sale Of Assets	\$0	\$39,074	\$0	\$0
79223 Realisation on Sale of Assets	\$0	\$0	\$0	\$17,483
106223 Realisation on Sale of Assets	\$0	\$20,000	\$0	\$0
127197 Realisation on Sale of Assets	\$0	\$194,639	\$0	\$0
133296 Realisation on Sale of Assets	\$0	\$20,364	\$0	\$21,930
143298 Loss On Sale Of Assets	\$0	\$18,182	\$0	\$0
129198 Loss On Sale Of Assets	\$0	\$0	\$0	\$0
125198 Loss On Sale Of Assets	\$0	\$0	\$0	\$0
131198 Loss On Sale Of Assets	\$0	\$0	\$0	\$0
132198 Loss On Sale Of Asset	\$0	\$0	\$0	\$0
Loss On Sale Of Assets	\$0	\$0	\$0	\$0
139198 Loss On Sale Of Asset	\$0	\$0	\$0	\$0
131147 Loss On Sale Of Asset	\$0	\$0	\$0	\$0
142802 Loss On Sale Of Assets	\$0	\$0	\$0	\$0
Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$541,317)	\$448,117	(\$954,730)	\$417,661
Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$541,317)	\$448,117	(\$954,730)	\$417,661
ABNORMAL ITEMS				
	\$0	\$0	\$0	\$0
Sub Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0
Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0
Total - OPERATING STATEMENT	(\$541,317)	\$448,117	(\$954,730)	\$417,661

SHIRE OF YORK

Annual Budget 2011-2012

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

	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
RATES				
OPERATING EXPENDITURE				
031120 Admin O/Head & Labour Costs	\$0	\$82,516	\$0	\$90,970
031118 Rates - Salaries	\$0	\$62,124	\$0	\$52,382
031119 Rates - Superannuation	\$0	\$7,166	\$0	\$7,333
031121 Long Service Leave	\$0	\$2,359	\$0	\$1,490
031122 Cash Discrepancy	\$0	\$50	\$0	\$10
031124 Doubtful Debts Provision	\$0	\$30,933	\$0	\$5,000
031127 Rate Incentive	\$0	\$500	\$0	\$500
031128 Map Purchases	\$0	\$0	\$0	\$1,030
031129 Valuation Expenses	\$0	\$13,530	\$0	\$16,000
031130 Rate Write Offs Non Taxable	\$0	\$0	\$0	\$1,000
031131 Other Expenses-Rates	\$0	\$183	\$0	\$515
031132 Rate Debt Recovery Cost	\$0	\$36,964	\$0	\$10,000
039107 Write Offs Taxable	\$0	\$4,069	\$0	\$2,500
Sub Total - GENERAL RATES OP EXP	\$0	\$240,395	\$0	\$188,730
OPERATING INCOME				
031212 Rates	(\$3,473,665)	\$0	(\$3,473,665)	\$0
031213 Ex Gratia Rates	(\$8,423)	\$0	(\$7,504)	\$0
031214 Rates Non Payment Penalty	(\$78,802)	\$0	(\$50,000)	\$0
031215 Rates To Be Refunded	\$0	\$0	\$0	\$0
031216 Less Rates Refunded Prior Yrs	\$0	\$0	\$0	\$0
031217 Rates Rounding Adjustment	\$0	\$0	\$0	\$0
031218 Interim Rates	(\$18,370)	\$0	(\$38,000)	\$0
031219 Interest On Rates Instalments	(\$16,449)	\$0	(\$16,000)	\$0
031220 Instalment Admin Fee	(\$16,264)	\$0	(\$15,600)	\$0
031221 Back Rates Prior Year	\$0	\$0	(\$100)	\$0
031222 Pensioner Deferred Rate Interest	(\$2,047)	\$0	(\$2,000)	\$0
031223 ESL Non-Payment Penalty Interest	(\$2,468)	\$0	(\$1,100)	\$0
031230 Property Enquiry Fees	(\$11,143)	\$0	(\$12,000)	\$0
031231 Rate Debt Recovery Non Taxable	(\$68,641)	\$0	(\$7,500)	\$0
031232 Rates Debt Recovery Taxable	\$0	\$0	(\$10,000)	\$0
Sub Total - GENERAL RATES OP INC	(\$3,696,272)	\$0	(\$3,633,469)	\$0
Total - GENERAL RATES	(\$3,696,272)	\$240,395	(\$3,633,469)	\$188,730
OTHER GENERAL PURPOSE FUNDING				
OPERATING EXPENDITURE				
039104 Provision For Stock Write Off	\$0	\$1,784	\$0	\$3,000
039105 Sundry Expenses	\$0	\$0	\$0	\$515
039106 Debt Recovery	\$0	\$439	\$0	\$515
039199 Depreciation	\$0	\$180	\$0	\$180
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$0	\$2,403	\$0	\$4,210
OPERATING INCOME				
032250 Grants Comm - General Purpose	\$0	\$0	\$0	\$0
032260 Grant Funds (Untied)	(\$823,186)	\$0	(\$481,975)	\$0
032270 Grant Local Road (Untied)	(\$724,474)	\$0	(\$404,173)	\$0
039219 Charges Legal Costs	(\$439)	\$0	(\$100)	\$0
039222 Interest Earned Muni & Trust	(\$61,333)	\$0	(\$63,110)	\$0
039227 Interest Earned Reserve Funds	(\$87,125)	\$0	(\$80,000)	\$0
039228 Charges Legal Rates Non Tax	\$0	\$0	\$0	\$0

SHIRE OF YORK

Annual Budget 2011-2012

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

	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$1,696,557)	\$0	(\$1,029,358)	\$0
Total - OTHER GENERAL PURPOSE FUNDING	(\$1,696,557)	\$2,403	(\$1,029,358)	\$4,210
Total - GENERAL PURPOSE FUNDING	(\$5,392,829)	\$242,798	(\$4,662,827)	\$192,940
MEMBERS OF COUNCIL				
OPERATING EXPENDITURE				
041101 Attendance Fees	\$0	\$39,188	\$0	\$39,188
041102 Conference Expenses	\$0	\$24,586	\$0	\$26,100
041103 Election Expenses	\$0	\$9,855	\$0	\$8,000
041104 Presidential Allowance	\$0	\$12,092	\$0	\$12,092
041106 Refreshments & Receptions	\$0	\$22,055	\$0	\$22,000
041107 Citizenships & Presentations	\$0	\$72	\$0	\$900
041108 Printing & Stationery	\$0	\$1,172	\$0	\$1,855
041109 Communication Allowance	\$0	\$7,608	\$0	\$7,608
041110 Insurance	\$0	\$2,930	\$0	\$2,670
041111 Subscriptions	\$0	\$11,650	\$0	\$12,175
041112 Public Relations	\$0	\$40,165	\$0	\$52,650
041113 Community Projects	\$0	\$0	\$0	\$0
041114 Other-Sundry	\$0	\$375	\$0	\$2,060
041115 Legal Fees	\$0	\$0	\$0	\$515
041116 Portraits & Plaques	\$0	\$816	\$0	\$1,030
041117 It Allowance	\$0	\$6,000	\$0	\$6,000
041118 Travel Expenses	\$0	\$0	\$0	\$1,500
041121 Maintenance - Chambers	\$0	\$0	\$0	\$8,294
041122 Admin O/Head & Labour Costs	\$0	\$199,623	\$0	\$212,263
041124 Strategic Planning	\$0	\$217	\$0	\$7,000
041125 Long Service Leave	\$0	\$0	\$0	\$0
041127 SEAVROC	\$0	\$2,239	\$0	\$29,854
041128 SEAVROC Connect Lg Project Exp	\$0	\$3,852	\$0	\$57,841
041129 SEAVROC York Contribution To Projects	\$0	\$0	\$0	\$0
041130 SEAVROC Admin Overhead & Labour Cost	\$0	\$36,457	\$0	\$30,625
041131 SEAVROC R4R Regional Projects Expenditure	\$0	\$0	\$0	\$0
041132 SEAVROC Infomaps Plum Project Expenditure	\$0	\$0	\$0	\$0
041142 Forward Capital Works Planning Expenditure	\$0	\$9,858	\$0	\$0
041160 South East Avon RTG Business Plan	\$0	\$180,769	\$0	\$91,886
041161 South East Avon RTG Asset Management	\$0	\$15,657	\$0	\$12,408
New Interest payable for 2010/11	\$0	\$0	\$0	\$7,000
041162 South East Avon RTG Expenditure	\$0	\$1,540	\$0	\$3,000
041163 R4R Business Plan Funding - Regional Component - CLGF Expe	\$0	\$0	\$0	\$0
041164 SEARTG Strategic Planning	\$0	\$79,606	\$0	\$93,102
041190 Depreciation Expense	\$0	\$600	\$0	\$713
Sub Total - MEMBERS OF COUNCIL OP/EXP	\$0	\$708,982	\$0	\$895,609
OPERATING INCOME				
041228 Seavroc Connect Lg Project Grant	\$0	\$0	\$0	\$0
041229 Seavroc Members Contrib To Clg Project	\$0	\$0	\$0	\$0
041262 R4R Business Case - Regional Project	(\$19,685)	\$0	\$0	\$0
041232 Seavroc Infomaps Plum Project Grants	\$0	\$0	\$0	\$0
041237 Contributions And Donations	\$0	\$0	(\$100)	\$0
041238 Reimbursements Taxable Supply	\$0	\$0	(\$200)	\$0
041239 Reimbursements No Supply	\$0	\$0	\$0	\$0
041241 Seavroc Contributions	\$0	\$0	\$0	\$0
041242 Forward Capital Works Planning Income - CLGF	\$0	\$0	\$0	\$0
041260 South East Avon RTG Business Plan	(\$114,725)	\$0	\$0	\$0
041261 South East Avon RTG Asset Management	(\$3,250)	\$0	\$0	\$0
042163 South East Avon RTG Members Reimbursements	\$0	\$0	\$0	\$0

SHIRE OF YORK

Annual Budget 2011-2012

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

	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
041264 Strategic Planning Capacity Building - Income	\$0	\$0	\$0	\$0
041265 Long Term Financial Planning Capacity Building Inc - RTG	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC	(\$137,660)	\$0	(\$300)	\$0
Total - MEMBERS OF COUNCIL	(\$137,660)	\$708,982	(\$300)	\$895,609
GOVERNANCE				
OPERATING EXPENDITURE				
042109 Administration - Salaries	\$0	\$739,076	\$0	\$835,202
042100 Less Allocated To Schedules	\$0	(\$1,375,276)	\$0	(\$1,516,167)
042104 Admin Garden Maintenance	\$0	\$846	\$0	\$6,235
042107 Insurance	\$0	\$83,393	\$0	\$80,791
042108 Superannuation Admin	\$0	\$89,433	\$0	\$80,000
042111 Housing Maintenance Fraser St - moved to Health	\$0	\$0	\$0	\$0
042112 Housing Mtnce - Forbes Street	\$0	\$3,197	\$0	\$6,999
042113 Bad Debts Written Off	\$0	\$0	\$0	\$250
042114 Motor Vehicle Expenses Allocated to Function 14	\$0	\$10,023	\$0	\$0
042115 Debt Recovery Costs - Sundry Debtors	\$0	\$0	\$0	\$0
042166 Minor Equipment Purchases	\$0	\$0	\$0	\$0
042167 Dishonour Cheque Fees	\$0	\$70	\$0	\$100
042168 Fringe Benefits General	\$0	\$65,634	\$0	\$45,000
042169 Consultant Fees	\$0	\$26,495	\$0	\$32,482
042171 Staff Training/Conferences	\$0	\$30,818	\$0	\$32,651
042173 Staff Telephone Expenses	\$0	\$1,981	\$0	\$2,956
042175 Long Service Leave	\$0	\$16,333	\$0	\$10,473
042176 Admin Building Maintenance	\$0	\$67,790	\$0	\$99,136
042178 Admin Telephone	\$0	\$11,953	\$0	\$12,000
042180 Admin Build - Internet Expense	\$0	\$7,662	\$0	\$8,041
042181 Purchase Admin Maps	\$0	\$388	\$0	\$515
042182 Staff Uniform Subsidy	\$0	\$4,515	\$0	\$5,150
042183 Office Expense - Printing	\$0	\$5,878	\$0	\$9,000
042184 Office Exp-Stationery	\$0	\$14,584	\$0	\$14,375
042185 Office Expenses-Advertising	\$0	\$9,578	\$0	\$15,000
042186 Office Exp-Office Equip Mtce	\$0	\$21,470	\$0	\$17,562
042187 Office Expenses-Bank Charges	\$0	\$12,205	\$0	\$13,545
042188 Office Exp-Computer Expenses - est. timeline LGS system 1/1/2	\$0	\$36,048	\$0	\$63,541
042189 Office Exp-Postage/Freight	\$0	\$11,752	\$0	\$11,000
042190 Office Expenses-Sundry	\$0	\$5,222	\$0	\$4,500
042191 Relocation Expenses	\$0	\$1,355	\$0	\$500
042193 Audit Fees	\$0	\$13,470	\$0	\$13,512
042195 Legal Expenses	\$0	\$10,572	\$0	\$5,000
042196 Title Search	\$0	\$24	\$0	\$258
042199 Depreciation Expense	\$0	\$78,817	\$0	\$77,672
Sub Total - GOVERNANCE - GENERAL OP/EXP	\$0	\$5,726	\$0	(\$0)
OPERATING INCOME				
042220 Contributions Taxable Supply	(\$4,000)	\$0	(\$100)	\$0
041236 Miscellaneous Grants	\$0	\$0	\$0	\$0
042221 Reimbursements Taxable Supply	(\$25,398)	\$0	(\$12,000)	\$0
042222 Donations	\$0	\$0	\$0	\$0
042223 Reimbursements Staff Uniform	(\$459)	\$0	(\$250)	\$0
042224 Charges-Other Taxable Supply	(\$22)	\$0	(\$200)	\$0
042225 Charges-Other Non Tax Supply	(\$232)	\$0	(\$150)	\$0
042226 Charges-Legal Costs Taxable	\$0	\$0	\$0	\$0
042228 Reimbursements Non Tax Supply	(\$13,485)	\$0	(\$100)	\$0
042233 Housing Rent	(\$5,200)	\$0	(\$5,200)	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC	(\$48,796)	\$0	(\$18,000)	\$0

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

	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
Total - GOVERNANCE - GENERAL	(\$48,796)	\$5,726	(\$18,000)	(\$0)
Total - GOVERNANCE	(\$186,456)	\$714,708	(\$18,300)	\$895,609
FIRE PREVENTION				
OPERATING EXPENDITURE				
051101 Admin O/Head & Labour Costs	\$0	\$55,011	\$0	\$60,647
051103 Fire Insurance	\$0	\$13,120	\$0	\$13,376
051104 Communication Mtce & Repairs	\$0	\$0	\$0	\$2,060
051105 Fire Control Expenses	\$0	\$16,804	\$0	\$23,469
051107 Fire Breaks - Shire Land	\$0	\$6,652	\$0	\$6,722
051108 Staff Training	\$0	\$0	\$0	\$4,326
051109 Ranger Vehicle Expenses	\$0	\$14,865	\$0	\$13,309
051113 Computer Maintenance	\$0	\$0	\$0	\$1,030
051115 Talbot Fire Base Maintenance	\$0	\$0	\$0	\$309
051120 Fire Control - Salaries	\$0	\$39,529	\$0	\$44,850
051121 Fire Control - Superannuation	\$0	\$4,604	\$0	\$3,240
051122 Fire Control - Long Service Leave	\$0	(\$7,805)	\$0	\$527
051125 Plant & Equipment Maintenance	\$0	\$288	\$0	\$1,442
051126 Vehicle Maintenance	\$0	\$8,213	\$0	\$14,270
051127 Land & Buildings Maintenance	\$0	\$407	\$0	\$11,488
051128 Protective Clothing	\$0	\$5,684	\$0	\$6,180
051129 Other Goods & Services	\$0	\$280	\$0	\$1,494
051130 Fire Breaks - Contractors	\$0	\$875	\$0	\$2,000
051131 Reimbursement Land Fesa Unit	\$0	\$485	\$0	\$0
051199 Depreciation Expense	\$0	\$82,075	\$0	\$88,938
Sub Total - FIRE PREVENTION OP/EXP	\$0	\$241,086	\$0	\$299,677
OPERATING INCOME				
051201 ESL Commission	(\$4,000)	\$0	(\$4,000)	\$0
051214 Reimbursements Non Taxable	\$0	\$0	\$0	\$0
051217 Fines & Penalties Fire Prevention	(\$8,300)	\$0	(\$6,000)	\$0
051220 ESL Grants	(\$49,096)	\$0	(\$38,000)	\$0
051221 Reimbursements - Fire Break	\$1,902	\$0	(\$6,000)	\$0
051224 Reimbursements Taxable Supply	(\$2,829)	\$0	(\$10)	\$0
051225 FESA Capital Grants	\$0	\$0	(\$212,370)	\$0
			\$0	\$0
Sub Total - FIRE PREVENTION OP/INC	(\$62,323)	\$0	(\$266,380)	\$0
Total - FIRE PREVENTION	(\$62,323)	\$241,086	(\$266,380)	\$299,677
ANIMAL CONTROL				
OPERATING EXPENDITURE				
052163 Animal Control - Salaries	\$0	\$40,123	\$0	\$44,850
052164 Animal Control - Superannuation	\$0	\$4,604	\$0	\$3,375
052165 Uniform Allowance	\$0	\$0	\$0	\$515
052166 Admin O/Head & Labour Costs	\$0	\$55,011	\$0	\$60,647
052167 Long Service Leave	\$0	\$0	\$0	\$0
052169 Sundry Expenditure	\$0	\$10,388	\$0	\$12,006
052170 Staff Training & Conferences	\$0	\$922	\$0	\$824
052199 Depreciation Expense	\$0	\$378	\$0	\$337

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Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Actuals 2011-12		ADOPTED BUDGET 2011-12	
		Income	Expenditure	Income	Expenditure
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$111,427	\$0	\$122,554
OPERATING INCOME					
052282	Fines & Penalties Animal Control	(\$1,200)	\$0	(\$1,000)	\$0
052283	Charges-Impounding Fees	(\$1,711)	\$0	(\$1,500)	\$0
052284	Charges-Dog Registration	(\$6,910)	\$0	(\$6,500)	\$0
052285	Sundry Income Tax Supply	(\$19,808)	\$0	(\$18,815)	\$0
052289	Dog Tag Replacements	(\$50)	\$0	(\$10)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$29,679)	\$0	(\$27,825)	\$0
Total - ANIMAL CONTROL		(\$29,679)	\$111,427	(\$27,825)	\$122,554
OTHER LAW ORDER & PUBLIC SAFETY					
OPERATING EXPENDITURE					
053102	Crime Prevention Expenditure	\$0	\$18,486	\$0	\$41,666
053111	Rural Street Numbering	\$0	\$387	\$0	\$800
053120	Abandoned Vehicle Expenditure	\$0	\$540	\$0	\$0
053140	Community Emergency Services Manager	\$0	\$12,247	\$0	\$20,000
053130	Local Emergency Planning Expenditure	\$0	\$1,129	\$0	\$5,665
053131	Reimbursement Land Fesa Unit	\$0	\$368	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$0	\$33,156	\$0	\$68,631
OPERATING INCOME					
053201	Government Grants - Crime Prevention	(\$13,491)	\$0	(\$25,000)	\$0
053202	Developers' Contributions To Rural Numbers	\$0	\$0	(\$300)	\$0
053204	Government Grants	(\$11,430)	\$0	(\$15,000)	\$0
053220	Abandoned Vehicle Income	(\$309)	\$0	(\$500)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		(\$25,230)	\$0	(\$40,800)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		(\$25,230)	\$33,156	(\$40,800)	\$68,631
Total - LAW ORDER & PUBLIC SAFETY		(\$117,231)	\$385,669	(\$335,005)	\$490,861
EDUCATION & WELFARE					
OTHER WELFARE					
OPERATING EXPENDITURE					
065101	Work for the Dole - Expenditure	\$0	\$11,287	\$0	\$12,800
066101	Admin O'Head & Labour Costs	\$0	\$6,876	\$0	\$7,581
067101	Cent Units Build/Garden Mtce	\$0	\$24,743	\$0	\$51,316
067199	Depreciation Expense	\$0	\$2,093	\$0	\$1,529
068101	Maintenance PML - Contingency	\$0	\$4,788	\$0	\$11,056
068199	Depreciation	\$0	\$17,990	\$0	\$18,012
069101	Education Expenses	\$0	\$7,384	\$0	\$6,500

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Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Actuals 2011-12		ADOPTED BUDGET 2011-12	
		Income	Expenditure	Income	Expenditure
Sub Total - OTHER WELFARE OP/EXP		\$0	\$75,162	\$0	\$108,794
OPERATING INCOME					
065202	Work for the Dole - Income	(\$10,107)	\$0	(\$7,800)	\$0
067202	Rent Centennial Units	(\$20,549)	\$0	(\$21,210)	\$0
067205	Reimbursements Taxable Supply	(\$590)	\$0	(\$1,480)	\$0
068201	Contributions & Donations Pml refer to GL 67205	(\$1,231)	\$0	\$0	\$0
068204	Grants Income	\$0	\$0	\$0	\$0
Sub Total - OTHER WELFARE OP/INC		(\$32,477)	\$0	(\$30,490)	\$0
Total - OTHER WELFARE		(\$32,477)	\$75,162	(\$30,490)	\$108,794
Total - EDUCATION & WELFARE		(\$32,477)	\$75,162	(\$30,490)	\$108,794
HEALTH					
HEALTH ADMINISTRATION & INSPECTION					
OPERATING EXPENDITURE					
077155	Health - Salaries	\$0	\$155,520	\$0	\$147,439
077156	Health - Superannuation	\$0	\$15,161	\$0	\$23,616
077157	Admin O/Head & Labour Costs	\$0	\$55,011	\$0	\$60,647
077158	Long Service Leave	\$0	\$17,884	\$0	\$2,492
077160	Health Control Expenses	\$0	\$2,475	\$0	\$15,906
077161	Staff Training EHO	\$0	\$2,555	\$0	\$5,000
077166	Health Promotions	\$0	\$0	\$0	\$618
077167	Provision for Doubtful Debts	\$0	\$0	\$0	\$0
077162	Vehicle Operating Expenses	\$0	\$5,656	\$0	\$12,978
077163	Housing Maintenance Fraser St	\$0	\$3,100	\$0	\$9,876
077199	Depreciation Expense	\$0	\$4,233	\$0	\$4,044
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$261,596	\$0	\$282,616
OPERATING INCOME					
077271	Health Charges - Other	(\$5,740)	0	\$0	\$0
077272	Housing Rent	(\$7,800)	\$0	(\$7,800)	\$0
077273	Health Prosecutions	\$0	\$0	\$0	\$0
077274	Septic Tank App Fee Charges	(\$2,596)	\$0	(\$3,500)	\$0
077275	Septic Inspection Fee	(\$1,746)	\$0	(\$3,500)	\$0
077277	Health Act -Charges	(\$5,719)	\$0	(\$11,800)	\$0
077278	Trading Public Places -Charges	(\$2,599)	\$0	(\$3,000)	\$0
077255	Health Reimbursements	(\$36,573)	\$0	(\$30,900)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$62,773)	\$0	(\$60,500)	\$0
Total - HEALTH ADMIN & INSPECTION		(\$62,773)	\$261,596	(\$60,500)	\$282,616
OTHER HEALTH					
OPERATING EXPENDITURE					
078113	Analytical Expenses	\$0	\$815	\$0	\$597
079158	Medical Pract Vehicle Expenses	\$0	\$10,976	\$0	\$13,510
079160	Housing Maintenance Med 24 Ford Street	\$0	\$13,761	\$0	\$7,898
079161	Housing Maintenance - 2 Dinsdale St	\$0	\$3,837	\$0	\$4,936
079162	Medical Pract Sundry Expenses	\$0	\$0	\$0	\$52

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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
079199 Depreciation	\$0	\$8,965	\$0	\$5,512
079163 Medical Expenses Other	\$0	\$400	\$0	\$7,000
Sub Total - OTHER HEALTH OP/EXP	\$0	\$38,754	\$0	\$39,505
OPERATING INCOME				
079260 Reimbursements - Taxable	(\$59)	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Sub Total - OTHER HEALTH OP/INC	(\$59)	\$0	\$0	\$0
Total - OTHER HEALTH	(\$59)	\$38,754	\$0	\$39,505
Total - HEALTH	(\$62,833)	\$300,349	(\$60,500)	\$322,121
SANITATION - HOUSEHOLD REFUSE				
OPERATING EXPENDITURE				
101101 Admin O/Head & Labour Costs	\$0	\$68,764	\$0	\$75,808
101103 Litter Control	\$0	\$90	\$0	\$567
101104 Recycling Services	\$0	\$64,399	\$0	\$71,740
101105 Seavroc Regional Waste Minimisation Strategy	\$0	\$38,469	\$0	\$49,999
101106 Waste Management Facility Mtce	\$0	\$6,149	\$0	\$6,490
101107 Advertising	\$0	\$0	\$0	\$30
101108 Avon Waste - Transfer Stn Op	\$0	\$128,694	\$0	\$128,595
101109 Refuse Collection (Contractor)	\$0	\$102,896	\$0	\$105,064
101110 Dumping/Disposal Fees	\$0	\$70,585	\$0	\$74,500
101113 Drum Muster Collection	\$0	\$3,628	\$0	\$3,672
101114 Skip Bins Verge Collection	\$0	\$13,453	\$0	\$15,600
101115 Bulk Rubbish Verge Collection	\$0	\$39,323	\$0	\$21,235
101199 Depreciation	\$0	\$10,905	\$0	\$9,604
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$0	\$547,354	\$0	\$562,904
OPERATING INCOME				
101214 Charges-Rubbish Service	(\$285,319)	\$0	(\$270,000)	\$0
101215 Bin Service-Additional Bins	(\$111,126)	\$0	(\$102,000)	\$0
101216 Waste Management Levy	(\$128,419)	\$0	(\$127,720)	\$0
101218 Reimbursements Taxable	(\$209)	\$0	(\$258)	\$0
101219 Reimbursements Non Taxable	(\$703)	\$0	(\$5,000)	\$0
101221 Charges - Waste Removal Lic	\$0	\$0	\$0	\$0
101224 Fines & Infringements -Litter	\$0	\$0	\$0	\$0
101225 Operating Grants - Waste Management	\$0	\$0	\$0	\$0
101226 Grants Capital- Household Refuse	\$0	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$525,776)	\$0	(\$534,978)	\$0
Total - SANITATION HOUSEHOLD REFUSE	(\$525,776)	\$547,354	(\$534,978)	\$562,904
SANITATION OTHER				
OPERATING EXPENDITURE				
102147 Street Bin Collection - Contract	\$0	\$5,346	\$0	\$6,500
102148 Main Street Bins - Mtce	\$0	\$976	\$0	\$1,545
102199 Depreciation Expense	\$0	\$153	\$0	\$153

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		Income	Expenditure	Income	Expenditure
Sub Total - SANITATION OTHER OP/EXP		\$0	\$6,475	\$0	\$8,198
OPERATING INCOME					
		\$0	\$0	\$0	\$0
Sub Total - SANITATION OTHER OP/INC		\$0	\$0	\$0	\$0
Total - SANITATION OTHER		\$0	\$6,475	\$0	\$8,198
PROTECTION OF THE ENVIRONMENT					
OPERATING EXPENDITURE					
105101	Maintenance Exp Tree Planter	\$0	\$0	\$0	\$288
105102	Roadside Conservation	\$0	\$0	\$0	\$1,000
105103	Weed / Pest Control Programmes	\$0	\$588	\$0	\$1,030
105104	Environmental Control Expenses	\$0	\$500	\$0	\$12,800
105105	Rural Towns - Liquid Assets	\$0	\$0	\$0	\$0
105106	Greencorp Expenses	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$1,088	\$0	\$15,118
OPERATING INCOME					
105254	Charges - Tree Planter	\$0	\$0	(\$247)	\$0
105255	Reimbursements	\$0	\$0	(\$10)	\$0
105203	Weed / Pest Management Grants	\$0	\$0	\$0	\$0
105205	Liquid Assets - Income	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0	(\$257)	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$0	\$1,088	(\$257)	\$15,118
TOWN PLANNING & REGIONAL DEVELOPMENT					
OPERATING EXPENDITURE					
106180	Planning - Salaries	\$0	\$177,179	\$0	\$154,966
106181	Planning - Superannuation	\$0	\$16,857	\$0	\$19,010
106182	Planning - Long Service Leave	\$0	\$150	\$0	\$520
106184	Admin O/Head & Labour Costs	\$0	\$96,269	\$0	\$106,132
106185	Control Exp-Plan Consultant	\$0	\$55	\$0	\$2,500
106186	Control Expenses-Advertising	\$0	\$8,923	\$0	\$15,000
106187	Control Expenses-Legal Fees	\$0	\$3,164	\$0	\$14,900
106188	Control Expenses-Sundry	\$0	\$4,583	\$0	\$5,185
106191	Review Town Planning Scheme	\$0	\$913	\$0	\$1,000
106192	Vehicle Operating Expenses Planner	\$0	\$6,240	\$0	\$4,000
106193	Housing Mtc Osnaburg- Planner	\$0	\$6,973	\$0	\$7,133
106194	Heritage Review Guidelines	\$0	\$920	\$0	\$15,750
106199	Depreciation	\$0	\$11,401	\$0	\$12,050
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$333,627	\$0	\$358,146
OPERATING INCOME					
106200	Reimbursements-Advertising	(\$12,862)	\$0	(\$9,600)	\$0
106201	Sale Of Text Scheme Texts	\$0	\$0	(\$100)	\$0
106202	Appl Planning Consent Charges	(\$21,913)	\$0	(\$20,600)	\$0
106203	Rezoning Application Charges	(\$5,662)	\$0	(\$5,500)	\$0

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Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Actuals 2011-12		ADOPTED BUDGET 2011-12	
		Income	Expenditure	Income	Expenditure
106204	Sub Div/Amalgamate Clearance	(\$1,691)	\$0	(\$1,500)	\$0
106206	Planning/Engineering Supervision Fee	(\$1,268)	\$0	(\$1,000)	\$0
106209	Other Planning Income - Taxable	\$0	\$0	(\$1,000)	\$0
106211	Sale Planning Services To Seavroc	\$0	\$0	(\$500)	\$0
106212	Payment in Lieu Of Car Parking	(\$204,950)	\$0	(\$94,265)	\$0
106213	Fines & Penalties - Planning	(\$53,508)	\$0	(\$50,000)	\$0
106214	Rent Received Planner's House 2	(\$7,800)	\$0	(\$7,800)	\$0
106216	Reimbursements - Taxable Planning	(\$1,707)	\$0	\$0	\$0
106215	Reimburse- Planning Legal Expenses	\$0	\$0	(\$3,500)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$311,360)	\$0	(\$195,365)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$311,360)	\$333,627	(\$195,365)	\$358,146
OTHER COMMUNITY AMENITIES					
OPERATING EXPENDITURE					
109101	Admin O'Head & Labour Costs - Cemetery	\$0	\$13,753	\$0	\$15,162
109137	Cemetery Maintenance	\$0	\$105,606	\$0	\$75,997
109141	Street Furniture Maintenance	\$0	\$3,002	\$0	\$4,583
109143	Toilets Howick St Maintenance	\$0	\$15,902	\$0	\$22,323
109144	Sewerage Ponds Maintenance	\$0	\$2,610	\$0	\$6,211
109145	Contribution To Sewerage Scheme Extension	\$0	\$0	\$0	\$0
109149	Youth Development Contribution	\$0	\$13	\$0	\$50
109151	Yac Funds Transferred To Trust	\$0	\$0	\$0	\$0
109152	Youth Scholarship Programs	\$0	\$1,455	\$0	\$0
109154	Loan 60 Redemption Interest	\$0	\$3,098	\$0	\$3,503
109155	Yac Fundraising Expenses	\$0	\$888	\$0	\$600
109156	Admin O/Head & Labour Costs	\$0	\$13,753	\$0	\$15,162
109158	Yac Grants Expenditure	\$0	\$10,515	\$0	\$0
109160	Youth Services - Salaries	\$0	\$44,768	\$0	\$43,543
109161	Youth Services - Superannuation	\$0	\$3,860	\$0	\$6,096
109162	Youth Centre Maintenance	\$0	\$4,742	\$0	\$0
109163	Contributions To Youth Organisations	\$0	\$0	\$0	\$0
109171	Long Service Leave	\$0	\$26	\$0	\$153
109199	Depreciation Expense	\$0	\$4,376	\$0	\$4,484
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$0	\$228,365	\$0	\$201,366
OPERATING INCOME					
109250	Grave Reservation Fees	(\$1,050)	\$0	(\$1,545)	\$0
109251	Cemetery - Search & Copy Fees	\$0	\$0	(\$31)	\$0
109253	Cemetery Fees-Burial & Interment	(\$19,809)	\$0	(\$18,000)	\$0
109254	Cemetery-Plates	(\$420)	\$0	(\$1,095)	\$0
109255	Cemetery Monument Permit	(\$1,997)	\$0	(\$2,060)	\$0
109256	Cemetery-Undertaker License	(\$2,850)	\$0	(\$3,000)	\$0
109257	Grant Youth Plan	\$0	\$0	\$0	\$0
109260	Reimbursement Water Supply Ssl 60 (Principal & Interest)	(\$3,098)	\$0	(\$3,503)	\$0
109261	Grant - Bus Shelter	\$0	\$0	\$0	\$0
109262	Yac Fundraising Income	(\$2,416)	\$0	(\$1,500)	\$0
109264	Youth Development Income - Leeuwin	(\$1,000)	\$0	\$0	\$0
109265	Youth Services Income	(\$24,082)	\$0	(\$15,000)	\$0
109266	Youth Development Grants	(\$51,100)	\$0	(\$51,000)	\$0
109267	Yac General Income- Holiday Programmes	(\$3,782)	\$0	(\$600)	\$0
109269	Charges Liquid Waste Removal	(\$11,099)	\$0	(\$16,500)	\$0
109270	Contributions & Donations Youth Advisory Council	(\$1,000)	\$0	(\$10)	\$0
109271	Reimbursements Non Taxable - Septic Ponds	\$0	\$0	\$0	\$0
109273	Contributions Taxable - Youth Centre	(\$20)	\$0	\$0	\$0
109272	Reimbursements Non Taxable	\$0	\$0	(\$10)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$135,254)	\$0	(\$124,154)	\$0

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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
Total - OTHER COMMUNITY AMENITIES	(\$135,254)	\$228,365	(\$124,154)	\$201,366
Total - COMMUNITY AMENITIES	(\$972,389)	\$1,116,909	(\$854,754)	\$1,145,732
PUBLIC HALL & CIVIC CENTRES				
OPERATING EXPENDITURE				
111101 Old Fire Station	\$0	\$11,375	\$0	\$12,671
111102 Town Hall	\$0	\$92,232	\$0	\$123,186
111103 Scout Hall	\$0	\$953	\$0	\$549
111104 Greenhills Hall	\$0	\$3,818	\$0	\$4,200
111106 Interest On Loans - Community Resource Centre	\$0	\$0	\$0	\$0
111107 Talbot Hall	\$0	\$4,457	\$0	\$4,200
111108 Community Resource Centre Maintenance	\$0	\$40	\$0	\$250,333
111120 Admin O/Head & Labour Costs	\$0	\$34,382	\$0	\$37,904
111122 Loan Interest Repayments Town Hall	\$0	\$0	\$0	\$0
111199 Depreciation Expense	\$0	\$31,665	\$0	\$25,090
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	\$0	\$178,922	\$0	\$458,133
OPERATING INCOME				
111214 Community Resource Centre - Leases	\$0	\$0	\$0	\$0
111215 Reimbursements	(\$400)	\$0	\$0	\$0
111216 Hall Hire - Charges	(\$19,052)	\$0	(\$15,200)	\$0
111217 Lease - Scout Hall	\$0	\$0	\$0	\$0
111218 Liquor License Charges	(\$360)	\$0	(\$361)	\$0
111219 Grant Income	\$0	\$0	(\$250,000)	\$0
111220 Donations Multi Purpose Centre	\$0	\$0	\$0	\$0
111221 Grant Town Hall Heritage	(\$54,812)	\$0	(\$50,000)	\$0
111224 Tenant Charges Olde York Fire Station	(\$2,636)	\$0	(\$2,160)	\$0
111225 Grants - Royalties For Regions	\$0	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	(\$77,260)	\$0	(\$317,721)	\$0
Total - PUBLIC HALL & CIVIC CENTRES	(\$77,260)	\$178,922	(\$317,721)	\$458,133
OTHER RECREATION & SPORT				
OPERATING EXPENDITURE				
Public Parks, Gardens, Reserves Maintenance				
113100 Avon Park Maintenance	\$0	\$50,826	\$0	\$69,710
113101 Johanna Whitely Park Maintenance	\$0	\$5,185	\$0	\$10,736
113102 Peace Grove Maintenance	\$0	\$20,579	\$0	\$26,186
113103 War Memorial Gardens Maintenance	\$0	\$10,525	\$0	\$8,157
113104 Sundry Parks & Reserve	\$0	\$35,383	\$0	\$51,305
113105 Henrietta St Gardens Maintenance	\$0	\$0	\$0	\$664
113106 Gwamby/Avon Ascent Maintenance	\$0	\$19,368	\$0	\$20,063
113107 Arboretum Maintenance - Ford/Grey St	\$0	\$276	\$0	\$1,390
113108 Monger St Reserve Maintenance	\$0	\$6,021	\$0	\$3,335
113110 Information Bay	\$0	\$760	\$0	\$309
113111 Loan Redemption Interest - Forrest Oval	\$0	\$100,558	\$0	\$109,547
113112 Youth Skate Park	\$0	\$1,136	\$0	\$3,213
113115 Toilets Avon Park	\$0	\$27,380	\$0	\$30,618
113116 Mt Brown Park Maintenance	\$0	\$10,104	\$0	\$11,017
113117 Candice Bateman Park Maintenance	\$0	\$24,114	\$0	\$21,002
113118 Moto Cross Track Maintenance	\$0	\$12,639	\$0	\$9,632
113119 Avon Walk Trail Maintenance	\$0	\$644	\$0	\$5,391
113120 Gardener Vehicles	\$0	\$5,301	\$0	\$3,090

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Details By function Under The Following Programme Titles
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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
113121 Bowling Club Maintenance (part year only)	\$0	\$4,980	\$0	\$5,208
113122 Racecourse Maintenance	\$0	\$593	\$0	\$17,720
113124 Trotting Track Maintenance	\$0	\$40,666	\$0	\$25,291
113127 Our Patch (Mt Brown) Project Expenses	\$0	\$0	\$0	\$0
113134 Doubtful Debts Provision - Recreation	\$0	\$0	\$0	\$0
113151 Admin O/Head & Labour Costs	\$0	\$110,022	\$0	\$121,293
113152 Long Service Leave	\$0	(\$7,687)	\$0	\$451
113153 Forrest Oval Stadium Mtce	\$0	\$28,092	\$0	\$37,154
113155 Forrest Oval Pavilion	\$0	\$5,359	\$0	\$8,329
113141 Forrest Oval Convention Centre	\$0	\$84,940	\$0	\$87,280
New Forrest Oval Lights - Electricity	\$0	\$0	\$0	\$4,000
113156 Forrest Oval Grounds Maintenance	\$0	\$118,649	\$0	\$68,395
113157 Forrest Oval Water Supplies	\$0	\$29,805	\$0	\$64,173
113159 Regional Community Recreation Officer Scheme	\$0	\$0	\$0	\$0
113160 Recreation - Salaries	\$0	\$67,595	\$0	\$118,319
113161 Recreation - Superannuation	\$0	\$7,012	\$0	\$11,000
113167 Sporting Club Sponsorships	\$0	\$5,211	\$0	\$6,170
113169 Hockey Oval Maintenance	\$0	\$20,601	\$0	\$14,746
113170 Trails Master Plan	\$0	\$0	\$0	\$0
113171 Transfer To Trust Public Open Space Cash In Lieu	\$0	\$0	\$0	\$0
113199 Depreciation Expense	\$0	\$112,500	\$0	\$221,589
Sub Total - OTHER RECREATION & SPORT OP/EXP	\$0	\$959,137	\$0	\$1,216,483
OPERATING INCOME				
113220 Reimbursements Taxable Supply	(\$20,046)	\$0	\$0	\$0
New Charges - Forrest Oval Lights	\$0	\$0	(\$8,000)	\$0
113241 Convention Centre - Memberships	(\$2,386)	\$0	(\$12,500)	\$0
113242 Convention Centre - Hire	(\$21,039)	\$0	(\$1,000)	\$0
113243 Convention Centre - Gym	(\$3,262)	\$0	(\$10,000)	\$0
113221 Stadium Hire Charges	(\$7,966)	\$0	(\$5,800)	\$0
113222 Avon Park - Charges	(\$1,618)	\$0	(\$1,000)	\$0
113223 Reimbursement Non Taxable Supp	\$0	\$0	\$0	\$0
113224 Leases - Charges	(\$17,836)	\$0	(\$18,626)	\$0
113226 Bowling Club - Power Reimb Gst Incl	(\$3,793)	\$0	(\$2,500)	\$0
113244 Convention Centre	(\$10,198)	\$0	(\$100,000)	\$0
113229 Recreation Grants	(\$2,262,687)	\$0	(\$2,002,272)	\$0
113239 Recreation Grants - Non Taxable	\$0	\$0	\$0	\$0
113230 Squash & Gym -Hire Fees	(\$12,606)	\$0	(\$6,500)	\$0
113231 Pavilion - Hire Charges	(\$225)	\$0	(\$773)	\$0
113235 Charges - Forrest Oval Lights	(\$501)	\$0	\$0	\$0
113258 Donations/Contrib Non Taxable	(\$2,712)	\$0	\$0	\$0
113260 Transfer From POS Trust Fund	(\$32,159)	\$0	(\$53,500)	\$0
113273 Government Grant Trails Master Plan	\$0	\$0	\$0	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC	(\$2,399,035)	\$0	(\$2,222,471)	\$0
Total - OTHER RECREATION & SPORT	(\$2,399,035)	\$959,137	(\$2,222,471)	\$1,216,483
SWIMMING POOL				
OPERATING EXPENDITURE				
112150 Swimming Pool - Salaries	\$0	\$66,291	\$0	\$72,882
112151 Swimming Pool - Superannuation	\$0	\$7,941	\$0	\$6,373
112153 Admin O/Head & Labour Costs	\$0	\$61,887	\$0	\$68,228
112154 Long Service Leave	\$0	\$3,344	\$0	\$1,386
112155 Swimming Pool-Water	\$0	\$11,710	\$0	\$13,000
112156 Swimming Pool-Electricity	\$0	\$11,917	\$0	\$12,000
112157 Swimming Pool - Chemicals	\$0	\$14,124	\$0	\$12,500
112158 General Maintenance Pool	\$0	\$17,861	\$0	\$16,910
112159 Telephone	\$0	\$586	\$0	\$824

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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
112164 Pool Garden Maintenance	\$0	\$523	\$0	\$4,747
112199 Depreciation Expense	\$0	\$13,995	\$0	\$16,721
Sub Total - SWIMMING POOL OP/EXP	\$0	\$210,179	\$0	\$225,571
OPERATING INCOME				
112072 Grants Government	(\$3,000)	\$0	(\$117,604)	\$0
112273 Pool Admission Charges	(\$28,813)	\$0	(\$28,500)	\$0
112277 Reimbursements - Non Taxable	\$0	\$0	(\$10)	\$0
Sub Total - SWIMMING POOL OP/INC	(\$31,813)	\$0	(\$146,114)	\$0
Total - SWIMMING POOL	(\$31,813)	\$210,179	(\$146,114)	\$225,571
LIBRARIES				
OPERATING EXPENDITURE				
115110 Admin O/Head & Labour Costs	\$0	\$41,258	\$0	\$45,485
115111 Library Operating-Stationery	\$0	\$1,158	\$0	\$1,133
115112 Library Operating-Freight	\$0	\$913	\$0	\$2,500
115113 Office Expenses	\$0	\$1,430	\$0	\$4,632
115114 Lost Books	\$0	\$419	\$0	\$300
115115 Magazines/Newspapers	\$0	\$369	\$0	\$412
115116 Storytime Library	\$0	\$384	\$0	\$412
115117 Books - Purchases	\$0	\$2,457	\$0	\$7,725
115118 Long Service Leave	\$0	\$0	\$0	\$0
115120 Library - Salaries	\$0	\$42,080	\$0	\$36,755
115121 Library - Superannuation	\$0	\$1,849	\$0	\$4,125
115122 Doubtful Debts Provision Library	\$0	\$0	\$0	\$0
115124 Library Equipment	\$0	\$1,391	\$0	\$1,545
115126 Library Staff Training	\$0	\$0	\$0	\$1,100
115199 Depreciation Expense	\$0	\$4	\$0	\$309
Sub Total - LIBRARIES OP/EXP	\$0	\$93,713	\$0	\$106,433
OPERATING INCOME				
115229 Charges-Lost Books	(\$770)	\$0	(\$300)	\$0
115230 Sundry Income Taxable Supply	(\$112)	\$0	(\$17,078)	\$0
Sub Total - LIBRARIES OP/INC	(\$882)	\$0	(\$17,378)	\$0
Total - LIBRARIES	(\$882)	\$93,713	(\$17,378)	\$106,433
OTHER CULTURE				
OPERATING EXPENDITURE				
RESIDENCY MUSEUM				
118105 Heritage Council Project - Avon Tce	\$0	\$0	\$0	\$0
118111 Loan Interest Repayments-Archives Centre	\$0	\$1,876	\$0	\$0
118112 Archives Building Contribution	\$0	\$194,000	\$0	\$0
118165 Attendants' Fees	\$0	\$0	\$0	\$1,030
118166 Secretaries' Fees	\$0	\$0	\$0	\$309
118167 Museum Shop Stock Purchases	\$0	\$696	\$0	\$1,030
118172 Residency Museum Building Mtce	\$0	\$15,491	\$0	\$35,714

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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
118173 Maintenance Exhibits	\$0	\$2,405	\$0	\$3,760
118175 Museum Promotion & Marketing	\$0	\$1,188	\$0	\$500
118176 Museum Phone, Internet & Computer	\$0	\$1,073	\$0	\$1,800
118177 Stationery/Postage	\$0	\$1,098	\$0	\$150
118178 Membership Fees	\$0	\$0	\$0	\$361
118179 Volunteers Police Clearances	\$0	\$34	\$0	\$134
118181 Refreshments	\$0	\$946	\$0	\$721
118182 Equipment	\$0	\$2,233	\$0	\$1,648
118183 Conferences, Travelling	\$0	\$1,276	\$0	\$886
118184 Research Projects	\$0	\$0	\$0	\$541
118185 Sundry Expenses	\$0	\$1,200	\$0	\$1,000
118188 Residency Museum Garden-Shire	\$0	\$1,791	\$0	\$3,453
118190 Interpretation Plan Expenditure	\$0	\$1,262	\$0	\$15,000
118191 Salaries Residency Museum	\$0	\$46,195	\$0	\$46,000
118192 Residency Museum - Superannuation	\$0	\$3,847	\$0	\$5,831
118193 Long Service Leave - Residency Museum	\$0	\$2,896	\$0	\$299
118199 Depreciation Expense	\$0	\$8,025	\$0	\$8,511
OTHER CULTURE				
		\$0	\$0	\$0
119116 Radio Station Maintenance - Barker St	\$0	\$2,001	\$0	\$2,273
119117 Old Convent - York History	\$0	\$12,996	\$0	\$9,000
119119 Old Convent- Sale Expenses	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/EXP	\$0	\$302,530	\$0	\$139,951
OPERATING INCOME				
118221 Museum Entry Fees	(\$6,354)	\$0	(\$4,500)	\$0
118222 Sale Postcards/Books	(\$381)	\$0	(\$515)	\$0
118223 Donations	(\$138)	\$0	(\$10)	\$0
118225 Reimbursements Taxable Supply	\$0	\$0	\$0	\$0
118227 Research Project Serv Charge	\$0	\$0	\$0	\$0
118228 Grant Income	(\$16,082)	\$0	(\$15,000)	\$0
119220 Other Culture - Sundry Income	(\$1,139)	\$0	(\$10)	\$0
Sub Total - OTHER CULTURE OP/INC	(\$24,094)	\$0	(\$20,035)	\$0
Total - OTHER CULTURE	(\$24,094)	\$302,530	(\$20,035)	\$139,951
Total - RECREATION AND CULTURE	(\$2,533,084)	\$1,744,481	(\$2,723,719)	\$2,146,571
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE				
OPERATING EXPENDITURE				
125109 Street Cleaning	\$0	\$11,440	\$0	\$19,995
125110 Road Safety Audits	\$0	\$0	\$0	\$6,000
125121 Traffic Signs - Warning and Directional - Road name plates to Jo	\$0	\$15,128	\$0	\$12,000
125125 Weed Control	\$0	\$23,181	\$0	\$25,000
125128 Lighting Of Streets	\$0	\$62,516	\$0	\$66,000
125129 Road Maintenance General	\$0	\$648,541	\$0	\$487,000
Footpath Maintenance included in GL 125129		\$0		\$10,000
125132 Bridge Maintenance	\$0	\$3,113	\$0	\$57,800
125134 Doubtful Debts - Transport	\$0	\$142,970	\$0	\$1,000
125140 Crossover Rebate	\$0	\$1,000	\$0	\$2,000
125141 Crossovers - York Estates Stage 2	\$0	\$0	\$0	\$2,000
125165 Depot Maintenance	\$0	\$34,695	\$0	\$53,627
125170 Road Verge Maintenance	\$0	\$43,896	\$0	\$60,000
126199 Depreciation	\$0	\$795,305	\$0	\$590,134
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP	\$0	\$1,781,784	\$0	\$1,392,556

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Details By function Under The Following Programme Titles
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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
OPERATING INCOME				
121214 Contributions To Works	\$0	\$0	\$0	\$0
122204 Contrib/Donations-Rds Constr	\$0	\$0	\$0	\$0
122203 Contributions Taxable Supply	\$0	\$0	\$0	\$0
125201 Other Grants	(\$7,107)	\$0	(\$14,000)	\$0
125205 Reimbursements	(\$9,455)	\$0	\$0	\$0
121208 Reimbursements Taxable	\$0	\$0	(\$10)	\$0
121202 Road To Recovery Grants	(\$295,148)	\$0	(\$292,000)	\$0
121206 Reimbursements Non Taxable	(\$375)	\$0	(\$52)	\$0
125202 Grant Rrg - Direct	(\$92,763)	\$0	(\$92,763)	\$0
125203 Grant - Rrg - Roads	(\$234,677)	\$0	(\$335,120)	\$0
125220 Developers' Contributions - Subdivision Access Roads	\$0	\$0	(\$40,000)	\$0
125219 Reinstatements	\$0	\$0	(\$1,030)	\$0
125221 Grant Government -Footpaths	\$0	\$0	\$0	\$0
125208 Grant Govt-Black Spot Funding	(\$4,000)	\$0	(\$203,853)	\$0
125209 Transfer From Trust-Contrib To Works	(\$5,948)	\$0	(\$61,247)	\$0
125210 Grants - Flood Damage	\$0	\$0	\$0	\$0
125211 Grants - R&Lcip	\$0	\$0	\$0	\$0
125212 Grants - Royalties For Regions	\$0	\$0	(\$800,000)	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	(\$649,472)	\$0	(\$1,840,075)	\$0
Total - MTCE STREETS ROADS DEPOTS	(\$649,472)	\$1,781,784	(\$1,840,075)	\$1,392,556
TRAFFIC CONTROL				
OPERATING EXPENDITURE				
PARKING				
128101 Paint Carparks/Park Bays Cbd	\$0	\$0	\$0	\$10,000
128102 Car Park Poliwka South Street	\$0	\$0	\$0	\$0
128103 Howick St Car Park	\$0	\$1,027	\$0	\$5,150
128104 Parking Enforcement	\$0	\$0	\$0	\$0
128199 Depreciation	\$0	\$17,383	\$0	\$17,136
LICENSING				
129102 Licensing Salaries	\$0	\$46,134	\$0	\$49,119
129103 Licensing Superannuation	\$0	\$6,388	\$0	\$4,421
129104 Licensing Leave Provisions	\$0	\$0	\$0	\$1,144
129401 Admin O'Heads And Labour Costs	\$0	\$41,258	\$0	\$45,485
AERODROMES				
129001 Aerodrome Maintenance	\$0	\$0	\$0	\$0
129199 Depreciation	\$0	\$7,069	\$0	\$5,758
Sub Total - TRAFFIC CONTROL OP/EXP	\$0	\$119,259	\$0	\$138,213
OPERATING INCOME				
129202 Commission Licensing	(\$72,328)	\$0	(\$78,000)	\$0
128204 Parking Fines	(\$64)	\$0	\$0	\$0
AERODROMES				
129201 Hangar Lease	\$0	\$0	\$0	\$0
Sub Total - TRAFFIC CONTROL OP/INC	(\$72,392)	\$0	(\$78,000)	\$0
Total - TRAFFIC CONTROL	(\$72,392)	\$119,259	(\$78,000)	\$138,213
Total - TRANSPORT	(\$721,864)	\$1,901,042	(\$1,918,075)	\$1,530,769

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Details By function Under The Following Programme Titles
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		Actuals 2011-12		ADOPTED BUDGET 2011-12	
		Income	Expenditure	Income	Expenditure
RURAL SERVICES					
OPERATING EXPENDITURE					
131108	Conservation Volunteers	\$0	\$6,264	\$0	\$8,500
131109	Conservation Volunteers	\$0	\$24,428	\$0	\$10,909
Sub Total - RURAL SERVICES OP/EXP		\$0	\$30,692	\$0	\$19,409
OPERATING INCOME					
131208	Fencing Grant	(\$5,760)	\$0	(\$6,500)	
Sub Total - RURAL SERVICES OP/INC		(\$5,760)	\$0	(\$6,500)	\$0
Total - RURAL SERVICES		(\$5,760)	\$30,692	(\$6,500)	\$19,409
TOURISM AND AREA PROMOTION					
OPERATING EXPENDITURE					
132101	Admin O'Heads & Labour Costs	\$0	\$0	\$0	\$0
132102	Town Promotions	\$0	\$5,693	\$0	\$5,000
132145	Area Promotion	\$0	\$34,077	\$0	\$44,000
132151	Civic Celebration - York Town Hall Centenary		\$22,604		\$50,000
132152	Special Events	\$0	\$2,889		\$6,000
132146	Information Bays/Telephone Box	\$0	\$682	\$0	\$12,294
132103	York Information Centre - Salaries	\$0	\$50,943	\$0	\$42,244
132104	York Information Centre - Superannuation	\$0	\$5,838	\$0	\$5,914
132105	York Information Centre - Long Service Leave and Annual Leave	\$0	\$180	\$0	\$1,313
132148	Tourist Bureau-Contribution	\$0	\$20,910	\$0	\$35,000
132149	Tourist Bureau-Bldg Mtce	\$0	\$7,568	\$0	\$5,102
132150	Festival Assistance	\$0	\$24,954	\$0	\$16,900
132153	Xmas Decorations/Festivities	\$0	\$7,986	\$0	\$16,200
132154	Banner Installation & Removal	\$0	\$831	\$0	\$16,894
132156	Dry Season Community Resilience Events Expenditure		\$7,130	\$0	\$8,073
132140	Heritage Rail Project Expenditure	\$0	\$12,125	\$0	\$0
132199	Depreciation Expense	\$0	\$615	\$0	\$604
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$0	\$205,024	\$0	\$265,538
OPERATING INCOME					
132270	Contributions & Reimbursements Taxable	\$0	\$0	(\$1,100)	\$0
New	Melbourne Cup Tour Events - Income	\$0	\$0	(\$1,500)	\$0
New	Centenary Dinner - Income	\$0	\$0	(\$10,000)	\$0
132248	Tourist Bureau Income	(\$19,933)		(\$16,200)	
132256	Dry SEASON Community Events Income	(\$1,682)			
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$21,615)	\$0	(\$28,800)	\$0
Total - TOURISM & AREA PROMOTION		(\$21,615)	\$205,024	(\$28,800)	\$265,538
BUILDING CONTROL					
OPERATING EXPENDITURE					
133160	Building - Salaries	\$0	\$135,243	\$0	\$162,347

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Details By function Under The Following Programme Titles
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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
133161 Building - Superannuation	\$0	\$22,109	\$0	\$11,102
133187 Engineering Advice	\$0	\$0	\$0	\$500
133189 Vehicle Operating Expenses - Y000 & Y837	\$0	\$7,949	\$0	\$9,000
133190 Admin O/Head & Labour Costs	\$0	\$110,022	\$0	\$121,293
133191 Long Service Leave	\$0	(\$494)	\$0	\$436
133192 Building Control Expenses-Other	\$0	\$12,374	\$0	\$19,396
133195 Building Licence Refunds	\$0	\$582	\$0	\$103
133196 Legal Advice Building	\$0	\$1,520	\$0	\$3,300
133199 Depreciation Expense	\$0	\$5,398	\$0	\$3,671
		\$0	\$0	\$0
Sub Total - BUILDING CONTROL OP/EXP	\$0	\$294,703	\$0	\$331,148
BUILDING CONTROL OP/INC				
133204 Charges-Building Permits	(\$23,189)	\$0	(\$35,000)	\$0
133205 Charges-Demolition Fees	(\$710)	\$0	(\$206)	\$0
133207 Bctif Commission	(\$448)	\$0	(\$464)	\$0
133208 Signs/Hoardings Charges	(\$160)	\$0	(\$618)	\$0
133209 Sign Application Fee	\$0	\$0	(\$412)	\$0
133210 Building Fees Taxable	(\$20,157)	\$0	(\$40,000)	\$0
133211 Brb Commission	(\$865)	\$0	(\$773)	\$0
133215 Building Fines & Penalties	\$0	\$0	(\$2,060)	\$0
Sub Total - BUILDING CONTROL OP/INC	(\$45,529)	\$0	(\$79,533)	\$0
Total - BUILDING CONTROL	(\$45,529)	\$294,703	(\$79,533)	\$331,148
ECONOMIC DEVELOPMENT				
OPERATING EXPENDITURE				
138101 York Telecentre (Old Infant Health)	\$0	\$2,978	\$0	\$4,085
138102 Sponsorships/Donations	\$0	\$0	\$0	\$206
138160 Community Development Officer	\$0	\$0	\$0	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/EXP	\$0	\$2,978	\$0	\$4,291
OPERATING INCOME				
138201 Bec Charges Other Tax Supply	\$0	\$0	\$0	\$0
138202 Telecentre Reimbursements	(\$1,195)	\$0	(\$1,236)	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/INC	(\$1,195)	\$0	(\$1,236)	\$0
Total - ECONOMIC DEVELOPMENT	(\$1,195)	\$2,978	(\$1,236)	\$4,291
OTHER ECONOMIC SERVICES				
OPERATING EXPENDITURE				
139142 Standpipes Water/Maintenance	\$0	\$17,759	\$0	\$10,811
139143 Standpipes-Water	\$0	\$34,429	\$0	\$40,000
139144 Community Bus Operation	\$0	\$2,779	\$0	\$6,924
139145 Disaster Relief	\$0	\$0	\$0	\$0
139199 Depreciation Expense	\$0	\$11,391	\$0	\$11,405
131146 Depreciation Expense Community Bus	\$0	\$0	\$0	\$0

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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
Sub Total - OTHER ECONOMIC SERVICES OP/EXP	\$0	\$66,357	\$0	\$69,140
OPERATING INCOME				
139255 Charges-Extractive Industry Licence	\$0	\$0	(\$412)	\$0
139256 Charges-Sale Water	(\$48,169)	\$0	(\$35,000)	\$0
139259 Community Bus Income	(\$6,530)	\$0	(\$8,706)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC	(\$54,700)	\$0	(\$44,118)	\$0
Total - OTHER ECONOMIC SERVICES	(\$54,700)	\$66,357	(\$44,118)	\$69,140
Total - ECONOMIC SERVICES	(\$128,799)	\$599,754	(\$160,187)	\$689,526
PRIVATE WORKS				
OPERATING EXPENDITURE				
141001 Various Private Works	\$0	\$25,660	\$0	\$54,072
Sub Total - PRIVATE WORKS OP/EXP	\$0	\$25,660	\$0	\$54,072
OPERATING INCOME				
142021 Charges-Private Works	(\$23,369)	\$0	(\$70,300)	\$0
Sub Total - PRIVATE WORKS OP/INC	(\$23,369)	\$0	(\$70,300)	\$0
Total - PRIVATE WORKS	(\$23,369)	\$25,660	(\$70,300)	\$54,072
PUBLIC WORKS OVERHEADS				
OPERATING EXPENDITURE				
001064 Less Allocated-Works/Services	\$0	(\$777,203)	\$0	(\$898,398)
143156 Unallocated Salaries Account	\$0	\$0	\$0	\$0
143157 Annual Leave Provision	\$0	\$0	\$0	\$0
143158 Admin O/Head & Labour Costs	\$0	\$302,561	\$0	\$333,557
143160 Engineering Office/Other Exp	\$0	\$32,461	\$0	\$20,935
143161 Superannuation Of Workmen	\$0	\$104,856	\$0	\$117,778
143162 Sick/Holiday Pay	\$0	\$142,190	\$0	\$99,454
143164 Protective Clothing	\$0	\$4,328	\$0	\$8,920
Depot Utilities & Maintenance	\$0	\$0	\$0	\$0
143166 Salary Allowances	\$0	\$33	\$0	\$0
143167 Meeting Attendance	\$0	\$6,982	\$0	\$4,176
143168 Safety Management	\$0	\$4,657	\$0	\$2,268
143170 Fuel Costs Plant Hire	\$0	\$0	\$0	\$0
143171 Staff Training	\$0	\$4,398	\$0	\$34,497
143172 Service Pay-Workmen	\$0	\$20,375	\$0	\$9,580
143173 Eng Consultant/Surveying Fee	\$0	\$0	\$0	\$5,000
143175 Sundry Tools Purchase	\$0	\$2,163	\$0	\$4,030
143177 Vehicle Operating Expenses	\$0	\$0	\$0	\$0
143178 Long Service Leave	\$0	\$19,868	\$0	\$12,372
143179 Insurance	\$0	\$60,754	\$0	\$60,903
143180 Time In Lieu Taken	\$0	\$0	\$0	\$52
143181 Works Supervision Salaries	\$0	\$112,605	\$0	\$155,222
143182 Vehicle Operating Expenses Building Mtce	\$0	\$14,448	\$0	\$4,202
143183 Shire Engineer Vehicle Mtce Y96	\$0	\$4,030	\$0	\$4,742
143184 Housing Mtce Osnaburg Rd-Engineer	\$0	\$6,238	\$0	\$5,532

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Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Actuals 2011-12		ADOPTED BUDGET 2011-12	
		Income	Expenditure	Income	Expenditure
143199	Depreciation	\$0	\$15,088	\$0	\$15,178
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$80,831	\$0	(\$0)
OPERATING INCOME					
143214	Rent Received Engineer's House	(\$7,500)	\$0	(\$8,038)	\$0
143293	Reimbursements Non-Taxable Supply	(\$17,027)	\$0	(\$15,000)	\$0
143294	Reimbursement Taxable Supply	(\$15,382)	\$0	\$0	\$0
143297	Sundry Equipment Sales	(\$15,234)	\$0	(\$15,000)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$55,143)	\$0	(\$38,038)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$55,143)	\$80,831	(\$38,038)	(\$0)
PLANT OPERATIONS COSTS					
OPERATING EXPENDITURE					
001084	Less Allocated-Works/Services	\$0	(\$394,862)	\$0	(\$605,191)
014203	Plant Repair Wages	\$0	\$29,710	\$0	\$20,801
014204	Tyres And Tubes	\$0	\$9,640	\$0	\$20,600
014205	Parts And Repairs	\$0	\$90,428	\$0	\$80,000
014206	Insurance And Licences	\$0	\$30,873	\$0	\$31,864
014207	Fuel And Oil	\$0	\$156,749	\$0	\$170,000
014209	Grader Blades And Cutting Edges	\$0	\$9,395	\$0	\$9,000
142102	General Administration Alloc	\$0	\$13,753	\$0	\$15,162
142101	Depreciation	\$0	\$251,577	\$0	\$256,764
142807	Tools For Plant Maintenance	\$0	\$0	\$0	\$1,000
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$197,263	\$0	(\$0)
OPERATING INCOME					
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		\$0	\$0	\$0	\$0
Total - PLANT OPERATIONS COSTS		\$0	\$197,263	\$0	(\$0)
MATERIALS AND STOCK					
OPERATING EXPENDITURE					
1100	Opening Stock	\$0	\$13,413	\$0	\$7,497
1088	Material Purchases	\$0	\$134,265	\$0	\$300,000
1099	Less Material Allocated	\$0	(\$140,182)	\$0	(\$295,000)
1100	Closing Stock	\$0	(\$7,496)	\$0	(\$12,497)
Sub Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0
Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0
SALARIES AND WAGES					
OPERATING EXPENDITURE					

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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
001101 Gross Total For Year	\$0	\$2,718,820	\$0	\$2,936,719
001102 Less Salaries & Wages Alloc	\$0	(\$2,722,008)	\$0	(\$2,936,719)
001103 Unallocated Salaries & Wages	\$0	\$0	\$0	\$0
145141 Workers Compensation	\$0	\$375	\$0	\$0
	\$0	\$0	\$0	\$0
145250 Reimbursements-Workers Comp	\$0	\$2,741	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP	\$0	(\$72)	\$0	\$0
Total - SALARIES AND WAGES	\$0	(\$72)	\$0	\$0
OPERATING EXPENDITURE				
144181 Property Transaction Settlement Costs	\$0	\$14,431	\$0	\$4,550
146170 General Maintenance - Lots 2-6 Avon Tce	\$0	\$0	\$0	\$500
146167 Local Disaster-Fire/Flood Etc Holding Account	\$0	\$60,665	\$0	\$35,000
	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/EXP	\$0	\$75,096	\$0	\$40,050
OPERATING INCOME				
146274 Other-Lease Reserve	(\$200)	\$0	\$0	\$0
146267 Local Disaster- Donations & Contributions	(\$228,815)	\$0	(\$55,000)	\$0
146277 Other-Lease Reserves (No Gst)	\$0	\$0	\$0	\$0
146279 Grants Operating - Unclassified	\$0	\$0	\$0	\$0
146203 R4R Non Operating Grant Unclassified	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC	(\$229,015)	\$0	(\$55,000)	\$0
Total - UNCLASSIFIED	(\$229,015)	\$75,096	(\$55,000)	\$40,050
Total - OTHER PROPERTY AND SERVICES	(\$307,526)	\$378,779	(\$163,338)	\$94,122
EXPENDITURE				
043143 Transfers To Reserve Funds	\$0	\$44,505	\$0	\$44,226
068301 Transfer To Reserve - Aged Facilities	\$0	\$14,154	\$0	\$12,409
101375 Transfer To Reserve	\$0	\$17,064	\$0	\$9,189
106301 Transfer To Reserve	\$0	\$6,520	\$0	\$5,945
109390 Transfer To Reserve	\$0	\$2,367	\$0	\$2,552
111305 Transfer To Reserve	\$0	\$2,227	\$0	\$2,305
113304 Transfer To Reserve	\$0	\$1,983	\$0	\$505,808
113350 Transfer To Reserve Funds	\$0	\$332	\$0	\$0
118303 Transfer To Reserve Funds	\$0	\$559	\$0	\$511
127308 Transfer To Reserve	\$0	\$272,692	\$0	\$276,075
144381 Transfer To Land & Infrastructure Development Reserve	\$0	\$432	\$0	\$534
146301 Transfer To Reserve	\$0	\$1,352	\$0	\$1,233
122405 Transfers To Reserve	\$0	\$6,458	\$0	\$6,049
128301 Transfers To Reserve	\$0	\$1,035	\$0	\$246,727
139502 Transfers To Community Bus Reserve	\$0	\$6,680	\$0	\$3,345
133302 Transfer To Disaster Reserve	\$0	\$1,488	\$0	\$1,357
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$379,845	\$0	\$1,118,265
INCOME				

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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
041428 Transfer Of Seavroc Funds From Tied Funds Reserve	(\$6,239)	\$0	(\$29,854)	\$0
044050 Transfer From Reserve - Governance / Admin	\$0	\$0	(\$6,000)	\$0
067401 Transfer From Reserve -Centennial Units	(\$10,902)	\$0	(\$39,079)	\$0
068401 Transfer From Reserve Pml	(\$3,557)	\$0	(\$4,000)	\$0
101427 Transfer From Reserve - Waste Management Related	(\$54,181)	\$0	(\$66,300)	\$0
109403 Transfer From Reserve	(\$5,100)	\$0	(\$16,000)	\$0
109404 Transfer From Reserve	\$0	\$0	\$0	\$0
111401 Trans From Build Mtce Reserve	(\$65,000)	\$0	(\$65,000)	\$0
111402 Transfer From Reserve - Halls Civic Centres	(\$19,629)	\$0	(\$44,000)	\$0
114042 Trans From Hall Devel. Reserve	\$0	\$0	\$0	\$0
113401 Transfer From Rec Reserve	\$0	\$0	\$0	\$0
113402 Trans From Reserve - Recreation Related	(\$45,840)	\$0	(\$53,562)	\$0
118301 Transfer From Reserve Museum	\$0	\$0	(\$9,060)	\$0
127401 Transfer From Reserve Plant Replacement	(\$513,001)	\$0	(\$532,700)	\$0
146401 Transfer From Reserve Land Development Reserve	(\$10,000)	\$0	(\$179,267)	\$0
122504 Transfer From Reserve - Greenhills Projects	\$0	\$0	(\$21,000)	\$0
122501 Transfers From Reserve Tied Funds Bridges	\$0	\$0	\$0	\$0
122502 Transfer From Reserve (R2R Supp)	\$0	\$0	\$0	\$0
122503 Transfer From Reserve - Roads Reserve 49	\$0	\$0	\$0	\$0
122505 Transfers From Reserve - Main Street/Town Precinct Reserve 42	(\$11,498)	\$0	(\$50,000)	\$0
128403 Transfer From Carparking Reserve	(\$5,924)	\$0	(\$40,000)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS	(\$750,871)	\$0	(\$1,155,822)	\$0
Total - FUND TRANSFER	(\$750,871)	\$379,845	(\$1,155,822)	\$1,118,265
000000 (Surplus) / Deficit - Carried Forward	(\$1,395,991)	\$0	(\$1,435,246)	\$0
000000 (Surplus) / Deficit - Carried Forward	\$0	\$0	\$0	\$0
Sub Total - SURPLUS C/FWD	(\$1,395,991)	\$0	(\$1,435,246)	\$0
Total - SURPLUS	(\$1,395,991)	\$0	(\$1,435,246)	\$0
LONG TERM LOANS				
	\$0	\$0	\$0	\$0
Sub Total - LONG TERM LOANS	\$0	\$0	\$0	\$0
Total - DEFERRED ASSETS	\$0	\$0	\$0	\$0
LIABILITY LOANS				
EXPENDITURE				
109388 Principal On Loans - Water Supply	\$0	\$9,617	\$0	\$9,617
111303 Loan Redemption Principal - Community Resource Centre	\$0	\$0	\$0	\$0
111322 Loan Principal Repayments Town Hall	\$0	\$0	\$0	\$0
113308 Loan Redemption Principal - Forrest Oval Redevelopment	\$0	\$43,780	\$0	\$50,925
113332 Loan Principal Repayment Bowling Club	\$0	\$0	\$0	\$0
113339 Loan Principal Repayments - Race Club Buildings	\$0	\$0	\$0	\$0
118311 Principal Repayments-Archive Centre	\$0	\$2,276	\$0	\$0
079306 Principal On Loans	\$0	\$0	\$0	\$0
Sub Total - LOAN REPAYMENTS	\$0	\$55,673	\$0	\$60,542
INCOME				
109405 Principal Repaid Ssl 60	(\$9,617)	\$0	(\$9,617)	\$0

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		Actuals 2011-12		ADOPTED BUDGET 2011-12	
		Income	Expenditure	Income	Expenditure
111403	Loan Proceeds - Co-Location Building	\$0	\$0	\$0	\$0
111422	Loan Funding - Halls	\$0	\$0	\$0	\$0
118411	Loan Proceeds-Archives Facility	(\$116,468)	\$0	(\$116,468)	\$0
New	Loan Proceeds - Town Hall	\$0	\$0	\$0	\$0
113405	Proceeds Loan - Forrest Oval Facilities	(\$819,155)	\$0	(\$819,155)	\$0
079408	Doctors Housing	\$0	\$0	(\$340,000)	\$0
Sub Total - LOANS RAISED		(\$945,240)	\$0	(\$1,285,240)	\$0
Total - NON CURRENT LIABILITIES		(\$945,240)	\$55,673	(\$1,285,240)	\$60,542
000000	Depreciation Written Back	\$0	(\$1,492,181)	\$0	(\$1,396,099)
000000	Book Value of Assets Sold Written Back	\$0	(\$397,728)	\$0	(\$417,661)
Sub Total - DEPRECIATION WRITTEN BACK		\$143,588	(\$1,974,086)	\$0	(\$1,844,669)
Total - DEPRECIATION		\$143,588	(\$1,974,086)	\$0	(\$1,844,669)
		\$41,955			
FURNITURE & EQUIPMENT		(\$3,762)			
		\$38,193			
GOVERNANCE					
EXPENDITURE					
043142	Furniture & Equipment Admin	\$0	\$10,886	\$0	\$54,625
Sub Total - CAPITAL WORKS		\$0	\$10,886	\$0	\$54,625
Total - GOVERNANCE		\$0	\$10,886	\$0	\$54,625
HEALTH					
EXPENDITURE					
077304	Health Furniture & Equip-Capital	\$0	\$0	\$0	\$0
079301	Furniture Doctors	\$0	\$6,800	\$0	\$2,000
079307	R4R Regional Local Govt Infrastructure	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$6,800	\$0	\$2,000
Total - HEALTH		\$0	\$6,800	\$0	\$2,000
FURNITURE AND EQUIPMENT					
RECREATION AND CULTURE					
EXPENDITURE					
111302	Town Hall Furniture & Equipment	\$0	\$2,950	\$0	\$0
115343	Library Furniture & Equipment	\$0	\$0	\$0	\$0
118302	Museum - Furniture & Equipment	\$0	\$0	\$0	\$0
01172nev	Furniture & Equipment	\$0	\$0	\$0	\$0
113301	Avon Park Furniture Capital	\$0	\$0	\$0	\$0
113322	Gym Equipment - Forrest Oval	\$0	\$0	\$0	\$0
113320	Peace Park Light & Furniture	\$0	\$4,547	\$0	\$3,185
113321	Rec Complex Furniture & Equipment	\$0	\$0	\$0	\$2,200
113324	Skatepark Furniture	\$0	\$0	\$0	\$0
113341	Candice Bateman Park Furniture & Equipment	\$0	\$0	\$0	\$10,000
113349	Recreation Convention Centre Furniture and Equipment	\$0	\$95,256	\$0	\$0

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		Income	Expenditure	Income	Expenditure
143303	Depot Capital Furniture & Equipment	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$102,754	\$0	\$15,385
	Total - TRANSPORT	\$0	\$102,754	\$0	\$15,385
	Total - FURNITURE AND EQUIPMENT	\$0	\$120,440	\$0	\$72,010
	GOVERNANCE				
	EXPENDITURE				
043141	Admin Office - Land & Buildings	\$0	\$0	\$0	\$5,000
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$5,000
	TOTAL - GOVERNANCE	\$0	\$0	\$0	\$5,000
	LAW ORDER AND PUBLIC SAFETY				
	EXPENDITURE				
052301	Pound upgrade	\$0	\$14,647	\$0	\$13,200
051340	FESA - Capital Purchases	\$0	\$30,464	\$0	\$100,000
	Sub Total - CAPITAL WORKS	\$0	\$45,112	\$0	\$113,200
	TOTAL - LAW ORDER AND PUBLIC SAFETY LAND AND BUILDINGS	\$0	\$45,112	\$0	\$113,200
	HEALTH				
	EXPENDITURE				
079303	Housing Capital Osnaburg Road	\$0	\$0	\$0	\$340,000
		\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$340,000
	TOTAL - HEALTH	\$0	\$0	\$0	\$340,000
	WELFARE				
	EXPENDITURE				
067304	Centennial Units - Building	\$0	\$5,948	\$0	\$15,000
		\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$5,948	\$0	\$15,000
	Total - HOUSING	\$0	\$5,948	\$0	\$15,000
	COMMUNITY AMENITIES				
	EXPENDITURE				

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	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
109386 Niche Wall Cemetery	\$0	\$0	\$0	\$32,000
106303 Housing Capital - Osnaburg Street	\$0	\$0	\$0	\$5,000
109305 Toilets Howick St Car Park	\$0	\$0	\$0	\$0
101371 Waste Management Land & Buildings	\$0	\$22,328	\$0	\$21,300
Sub Total - CAPITAL WORKS	\$0	\$22,328	\$0	\$58,300
Total - COMMUNITY AMENITIES	\$0	\$22,328	\$0	\$58,300
RECREATION AND CULTURE				
EXPENDITURE				
111301 Multipurpose Centre Construct	\$0	\$0	\$0	\$0
111308 Youth Centre Building	\$0	\$163,658	\$0	\$127,500
113029 Town Hall Building	\$0	\$150,134	\$0	\$199,000
112303 Building Pool	\$0	\$3,206	\$0	\$114,604
New Men's Shed	\$0	\$0	\$0	\$0
113319 Moto Cross Track - see Infrastructure Capital	\$0	\$0	\$0	\$0
113340 Hockey Club Change Rooms	\$0	\$0	\$0	\$0
113342 Hockey Field - Second Oval	\$0	\$15,000	\$0	\$15,000
113343 Netball Courts	\$0	\$10,474	\$0	\$10,731
113344 Cricket Club - Nets	\$0	\$5,448	\$0	\$6,000
113325 Grey St Park	\$0	\$1,044	\$0	\$4,000
113326 Recreation Centre Project Management - Arch & Drainage	\$0	\$49,319	\$0	\$58,670
113303 Rsl Memorial Park Upgrade	\$0	\$6,840	\$0	\$10,562
113306 Avon Park Capital-Buildings	\$0	\$0	\$0	\$3,500
113338 Race Club Buildings	\$0	\$0	\$0	\$90,000
113309 Forrest Oval Playground	\$0	\$0	\$0	\$0
New Swinging Bridge	\$0	\$0	\$0	\$0
113327 Candice Bateman Park Capital	\$0	\$35,375	\$0	\$43,500
New Gwambygine Park Building Capital	\$0	\$0	\$0	\$0
118304 Archives Building	\$0	\$0	\$0	\$194,000
Sub Total - CAPITAL WORKS	\$0	\$440,498	\$0	\$877,067
Total - RECREATION AND CULTURE LAND AND BUILDINGS	\$0	\$440,498	\$0	\$877,067
OTHER PROPERTY AND SERVICES				
EXPENDITURE				
146302 Housing Capital Osnaburg Road	\$0	\$0	\$0	\$0
New Housing Capital Fraser Street	\$0	\$0	\$0	\$0
146303 Land Purchase And Development	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0
Total - OTHER PROPERTY AND SERVICES	\$0	\$0	\$0	\$0
Total - LAND AND BUILDINGS	\$0	\$513,885	\$0	\$1,408,567
PLANT AND EQUIPMENT				
GOVERNANCE				
EXPENDITURE				

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And Type Of Activities Within The Programme

		Actuals 2011-12		ADOPTED BUDGET 2011-12	
		Income	Expenditure	Income	Expenditure
042339	Vehicles Ceo/Dceo	\$0	\$83,088	\$0	\$140,000
		\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$83,088	\$0	\$140,000
	Total - GOVERNANCE	\$0	\$83,088	\$0	\$140,000
LAW ORDER & PUBLIC SAFETY					
EXPENDITURE					
051334	Sundry Capital Plant	\$0	\$0	\$0	\$0
051333	Misc Fire Equipment	\$0	\$0	\$0	\$0
051336	Plant and Equipment Fire Brigades	\$0	\$0	\$0	\$132,370
051339	Ranger Vehicle	\$0	\$70,386	\$0	\$64,000
053035	Ranger Van Purchase	\$0	\$0		
	Sub Total - CAPITAL WORKS	\$0	\$70,386	\$0	\$196,370
	Total - LAW ORDER & PUBLIC SAFETY	\$0	\$70,386	\$0	\$196,370
HEALTH					
EXPENDITURE					
077305	Plant And Equipment Capital	\$0	\$60,802	\$0	\$60,000
079305	Doctors' Vehicles	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$60,802	\$0	\$60,000
	Total - HEALTH	\$0	\$60,802	\$0	\$60,000
COMMUNITY AMENITIES					
EXPENDITURE					
106302	Town Planning Plant & Equipment	\$0	\$30,601	\$0	\$30,000
113315	Forrest Oval Water Supply	\$0	\$45,081	\$0	\$45,100
	Sub Total - CAPITAL WORKS	\$0	\$75,681	\$0	\$75,100
	Total - COMMUNITY AMENITIES	\$0	\$75,681	\$0	\$75,100
ECONOMIC SERVICES					
EXPENDITURE					
133319	Building Surveyor's Motor Vehicle	\$0	\$25,999	\$0	\$25,000
	Sub Total - CAPITAL WORKS	\$0	\$25,999	\$0	\$25,000
	Total - ECONOMIC SERVICES	\$0	\$25,999	\$0	\$25,000
TRANSPORT					
EXPENDITURE					

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		Actuals 2011-12		ADOPTED BUDGET 2011-12	
		Income	Expenditure	Income	Expenditure
127304	Plant Purchases Capital	\$0	\$514,417	\$0	\$603,900
			\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$514,417	\$0	\$603,900
	Total - TRANSPORT	\$0	\$514,417	\$0	\$603,900
	OTHER PROPERTY AND SERVICES				
	EXPENDITURE				
139301	Community Bus Capital purchase	\$0	\$0	\$0	\$0
143301	Depot Plant Capital Purchase	\$0	\$30,070	\$0	\$55,000
		\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$30,070	\$0	\$55,000
	Total - OTHER PROPERTY AND SERVICES	\$0	\$30,070	\$0	\$55,000
	Total - PLANT AND EQUIPMENT	\$0	\$860,444	\$0	\$1,155,370
	EXPENDITURE				
	New Tool Purchases - Capital	\$0	\$0	\$0	\$0
	NEW PURCHASES	\$0	\$0	\$0	\$0
	Total - TOOL PURCHASES	\$0	\$0	\$0	\$0
	ROAD CONSTRUCTION				
128303	Howick Street Carpark	\$0	\$0	\$0	\$0
128305	Car Park Development	\$0	\$5,924	\$0	\$40,000
122400	Roads To Recovery Projects	\$0	\$222,941	\$0	\$292,000
122401	Regional Road Group Projects	\$0	\$352,015	\$0	\$502,680
122402	Municipal Road Construction Projects	\$0	\$182,654	\$0	\$622,892
122403	Municipal Footpath Construction Projects	\$0	\$15,539	\$0	\$145,000
122404	Municipal Bridge Construction Projects	\$0	\$0	\$0	\$0
122407	Blackspot Projects	\$0	\$15,861	\$0	\$302,580
122408	Subdivision Roads	\$0	\$6,955	\$0	\$48,300
122409	R&Lcip Projects	\$0	\$0	\$0	\$0
122410	Royalties For Regions Road Projects	\$0	\$0	\$0	\$800,000
122411	Townsite Drainage Construction	\$0	\$0	\$0	\$11,400
	Sub Total - CAPITAL WORKS	\$0	\$801,890	\$0	\$2,814,852
	Total - ROADS	\$0	\$801,890	\$0	\$2,814,852
	Total - INFRASTRUCTURE ASSETS ROAD RESERVES	\$0	\$801,890	\$0	\$2,814,852
	RECREATION FACILITIES				
New	Gwambygine Park	\$0	\$0	\$0	\$0
113346	Motocross Track Infrastructure	\$0	\$29,581	\$0	\$32,500
113345	Mount Brown Park Infrastructure	\$0	\$0	\$0	\$10,000
113302	Avon Park Infrastructure	\$0	\$0	\$0	\$0
113314	Candice Bateman Park - Infrastructure	\$0	\$0	\$0	\$0
113331	Forrest Oval Infrastructure	\$0	\$3,232,095	\$0	\$2,874,091
113334	Centennial Park Infrastructure	\$0	\$0	\$0	\$1,500

SHIRE OF YORK

Annual Budget 2011-2012

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

	Actuals 2011-12		ADOPTED BUDGET 2011-12	
	Income	Expenditure	Income	Expenditure
113335 Heritage Trails Infrastructure	\$0	\$0	\$0	\$0
113336 Trotting Training Track Infrastructure	\$0	\$0	\$0	\$0
113337 Race Course Infrastructure	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$3,261,676	\$0	\$2,918,091
Total - RECREATION FACILITIES	\$0	\$3,261,676	\$0	\$2,918,091
Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES	\$0	\$3,261,676	\$0	\$2,918,091
INFRASTRUCTURE ASSETS - OTHER				
53304 Law, Order & Public Safety - Infrastructure	\$0	\$0	\$0	\$1,500
101370 Waste Management Infrastructure	\$0	\$0	\$0	\$0
109383 Cemetery Infrastructure	\$0	\$0	\$0	\$16,000
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$17,500
Total - COMMUNITY AMENITIES	\$0	\$0	\$0	\$17,500
132304 Area Promotion Infrastructure	\$0	\$0	\$0	\$3,000
Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$3,000
Total - TOURISM & AREA PROMOTION	\$0	\$0	\$0	\$3,000
Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$0	\$0	\$20,500
GRAND TOTALS	(\$13,945,321)	\$11,927,535	(\$15,758,233)	\$15,758,233

Certified Practising Accountants

INDEPENDENT AUDITOR'S REPORT

TO: RATEPAYERS OF SHIRE OF YORK

We have audited the financial report of the Shire of York, which comprises the Statement of Financial Position as at 30 June 2012 and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year ended on that date and a summary of significant accounting policies and other explanatory notes.

Council's Responsibility for the Financial Report

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

Auditor's Responsibility

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

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

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

Independence

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



Auditor's Opinion

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

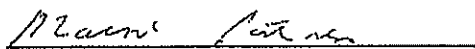
- (i) gives a true and fair view of the financial position of the Shire of York as at 30 June 2012 and of its financial performance for the year ended on that date; and
- (ii) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended)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

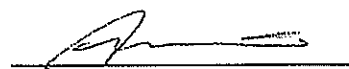
Statutory Compliance

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

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of Shire of York for the year ended 30 June 2012 included on the Shire of York website. The Council is responsible for the integrity of the Shire of York website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.


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


A MACRI
PARTNER

PERTH
DATED THIS 31ST DAY OF OCTOBER 2012.

