



ANNUAL REPORT

**FOR THE YEAR ENDED
30TH JUNE 2011**

MISSION STATEMENT

To build on our history to create our future

SHIRE OF YORK

TABLE OF CONTENTS

PART A – ANNUAL REPORT

Introduction	3
President's Report	4
Mission Statement	5
Our Vision	5
Council's Values	6
Senior Staff	7
Human Resources	8
Chief Executive Officer's Report	9 to 28

PART B – ANNUAL FINANCIAL REPORT 1 to 69

PART C – INDEPENDENT AUDITORS REPORT 1 & 2

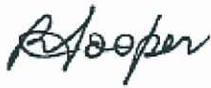
Introduction

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 faced 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 2010/11 Annual Report as your newly appointed Shire President.

On reflection 2010/11 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.

The storm event on the 29th January 2011 saw the community faced with the enormous challenge of rebuilding a town left devastated by the natural disaster, yet in true York spirit society rallied together over the following months to restore York to its beautiful state.

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 November 2011.

The first stages of the Balladong Estates Aged Care Facility are now completed and in use providing fantastic benefit to the community.

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
SHIRE OF YORK

Mission Statement

To build on our history to create our future

Our Vision

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:

Judith Anderson	Environmental Health Officer
Tabitha Bateman	Senior Finance Officer
Matthew Davies	Payroll/ Finance Officer
Lindy Dewar	Customer Service Officer/ Library
Nicole Fleay	Records Officer
Susan Johns	Records Officer
George Johnson	Compliance Officer Health/Planning
Tim Jurmann	Building Surveyor
Lyn Kay	Youth Co-ordinator
Cindy Keeble	Library Officer
Jody Lilleyman	Technical Services Officer
Carol Littlefair	Museum Curator
Bill Livingstone	Swimming Pool Manager
Gail Maziuk	Senior Administration Officer/Projects/Finance
Tracy McInnes	Customer Service Officer/ Library
Nicole McNamara	Development Services Officer
Pat Mogridge	Rates/Cemetery
Michelle Purdy	Cleaner
Kristy Robinson	Planning Assistant
Matthew Sharpe	Ranger
Melanie Van de Pol	Cleaner
Helen D'Arcy-Walker	Executive Support Officer

ADMINISTRATION AND CORPORATE SERVICES SECTOR

The 2010/2011 Financial Year has again proved to be an extremely busy period for Council staff, predominantly as a result of increased development pressures, Local Government Structural reform projects, new government funding programs such as the Federal Government's economic stimulus funding and the State Government's "Royalties for Regions" program and more accounting reforms required as a result of amendments to the Local Government Act and associated Regulations. The Severe Storm experienced on 29 January 2011 caused a significant amount of disruption to the administration services sector due to the high level of enquiry and interaction with residents and ratepayers requiring assistance and support.

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

Pamela Law	Information Services Officer
Vicki Robinson	Information Services Officer
Tracy McInnes	Customer Services Officer
Susan Johns	Records Officer
Lyn Kay	Youth Development Officer
Jacky Jurmann	Manager Planning Services
Tim Jurmann	Building Surveyor
George Johnson	Compliance Officer, Planning and Building

Elections

There were no Local Government elections held during the 2010/11 Financial Year, and the York Shire Councillors for this period were as follows:

<u>Councillors</u>	<u>Expiry of Term</u>
Tony Boyle	Oct 2013
Roy Scott	Oct 2013
Brian Lawrance – Deputy Shire President	Oct 2013
Pat Hooper – Shire President	Oct 2011
Trevor Randell	Oct 2011
Tricia Walters	Oct 2011

End of Year Financial Situation

The York Shire Council recorded a surplus of \$1,395,991 for the 2010/2011 Financial Year. Some of the surplus can be attributed to Country Local Government Funding, Regional Component, as a contribution to the construction of the Recreation and Convention Centre. Other contributors to the surplus include incomplete road construction works, unspent SEARTG funds, reduced staff costs due to a number of positions not being filled or only filled for part of the year and some existing positions becoming vacant during the year thus not being filled for a full 12 months. Most of the non-completed works have been included in the 2010/2011 budget. These unspent grants and SEAVROC funds have been placed into reserves to be drawn upon in 2010/11.

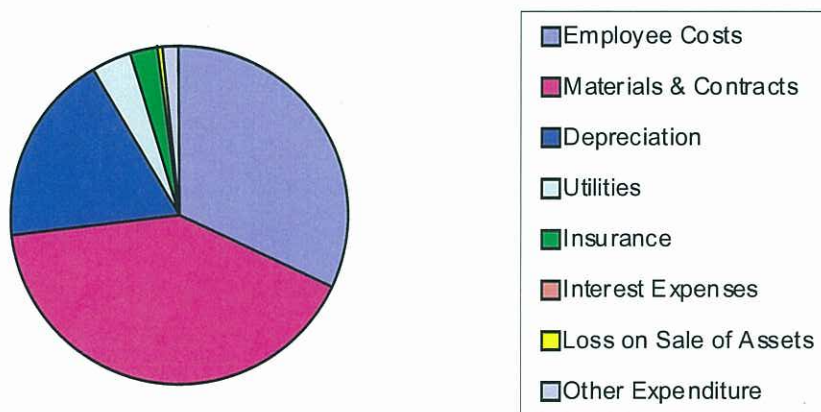
Valuations

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 values remained the same as 2006/07 due to GRV revaluation only being carried out by the Department of Land Information every five years. The next GRV valuation will be applied in financial year 2011/12.

Revenue and Expenditure

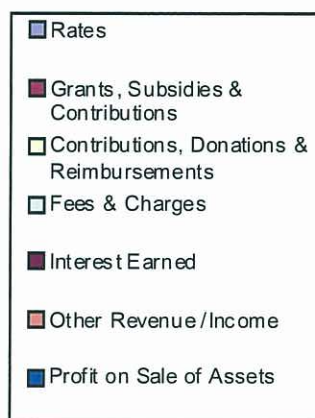
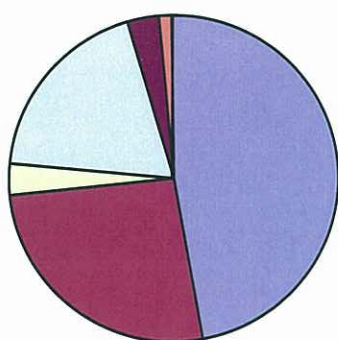
Operating Expenditure

Employee Costs	\$ 2,427,958.00	32.20%
Materials & Contracts	\$ 3,076,101.00	40.79%
Depreciation	\$ 1,383,660.00	18.35%
Utilities	\$ 300,219.00	3.98%
Insurance	\$ 203,230.00	2.69%
Interest Expenses	\$ 11,962.00	0.16%
Loss on Sale of Assets	\$ 13,717.00	0.18%
Other Expenditure	\$ 124,502.00	1.65%
TOTAL	\$ 7,541,349.00	100.00%



Operating Income

Rates	\$ 3,277,297.00	47.01%
Grants, Subsidies & Contributions	\$ 1,820,863.00	26.12%
Contributions, Donations & Reimbursements	\$ 230,301.00	3.30%
Fees & Charges	\$ 1,337,391.00	19.19%
Interest Earned	\$ 216,219.00	3.10%
Other Revenue/Income	\$ 88,804.00	1.27%
Profit on Sale of Assets	\$	0.00%
TOTAL	\$ 6,970,875.00	100.00%



Rates Incentive Prize

SHIRE OF YORK RATES INCENTIVE PRIZES WINNERS

FIRST PRIZE— Beaton Developments Pty Ltd

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

SECOND PRIZE— Mr Christopher Winton

200 litres of Unleaded Petrol donated by Fuel Distributors of WA Pty Ltd.

THIRD PRIZE— Ms Janice Barker

One night's accommodation supplied by Aspen Parks.

FOURTH PRIZE—Mr Graeme Mills

Tickets to the Western Australian Symphony Orchestra **for Lazarev Conducts Tchaikovsky** on Saturday 13 November 2010 at Perth Concert Hall



Fuel Distributors
of Western Australia Pty Ltd

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, and Western Australia Symphony and Aspen Parks for their contributions to the 2010/2011 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 2010/2011 were as follows:

Name	Purpose	Funds
York Junior Netball Club	Funding for Development Day and for purchase of representative uniforms	\$815.00
York Community Christmas Cantara	Community Entertainment/Choir operating costs	\$250.00
Wheatbelt Men's Health (Inc)	York Biannual Well Men's Health Day	\$1600.00
York Men's Shed	Assist in establishment of facility to provide support for health and social issues for York residents	\$5000.00
York Branch CWA of WA Inc	Addition of disabled/men's toilet and refurbishment of ladies toilet	\$5300.00
York Branch CWA of WA Inc	Assist with travel requirements to hold 'Blessing of the Bonnets' ceremony	\$250.00
Central Group of Affiliated Agricultural Societies	Assistance with the District Display at the Perth Royal Show	\$500.00
York District High School	Presentation Night Book Awards	\$500.00
York District High School	Purchase of trees for National Tree Day 2010	\$500.00
York Children's Christmas Party	Funding for York Children's Christmas Party	\$4000.00
York District High School P&C	Cross Walk Attendant service	\$4000.00
York Youth Care	Chaplaincy at YDHS	\$3000.00
First York Scout Group	Security upgrade and maintenance of Scout Hall	\$3382.00
York Society	Production of Calico Bags for the Royal WA Historical Society	\$1500.00

York Society	New residents packs, Photographic Awards, Archives and Historical Research	\$1750.00
Talbot Brook Community Group	Improvements and Maintenance for Talbot Hall	\$4200.00
Greenhills Progress Association	Improvements and Maintenance for Greenhills Hall	\$4200.00
York Telecentre	Public area computer upgrades	\$2000.00
	Total Sponsorship 2010/11	\$42,747.00

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

Library

The York Library is now able to purchase its own stock as a result of the State Library granting approval for us to be a purchasing Library. This will allow us to have more control over the types of books we have for our borrowers. The aim is to build up our stock of large print, audio and popular fiction and to include recent publications and popular authors where possible.

As a purchasing library we are also able to select our own exchange stock enabling us to select popular authors and to bulk our subject areas where there is local reader demand.

Once again this year we have received many donations of quality books and express our thanks for this additional stock. Our local stock has increased by nearly 1000 with much of that being attributable to donations.

Library membership has also increased over the year with more family and junior memberships being issued. Story time continues to be a well patronised weekly event with young families attending to enjoy the company, the story, and the craft activity. Our library continues to participate in the Better Beginnings programme and we are currently considering participating in the Better Beginnings Kindy and Pre School Programmes.

Our general statics indicate that our readers continue to make good use of the interlibrary loan system and that requests for information have risen significantly.

Items Issued	Adult Non Fiction	4832
	Adult Fiction	12085
	Junior Library	5027
	Paperbacks, Magazines	717
	Total	22661

Membership	Adults	983
	Family	292
	Junior	100
	Total	1,375
General Statistics	Library was opened for	2129 hrs
	Books issued per hour	10.64
	Items requested by other libraries	201
	Items requested from other libraries	965
	Requests for information	683
Local Stock On Hand	Adult Non Fiction	2947
	Adult Fiction	2924
	Junior	1209
	Total	7080
State Library Stock	Adult Non Fiction	1724
	Adult Fiction	1239
	Junior	1216
	Total	4179

Residency Museum

The Museum had a busy year as usual. In addition to the ongoing collections care, answering of public enquiries and other museum management matters, some of the special projects/achievements this year have been:

Further Development of the Ballardong Noongar Six Seasons Garden Walk

The formal opening of the garden Walk took place in early December 2010, with Noongar Elder Kevin Fitzgerald from the South-West land and Sea Council 'doing the honours' and snipping the ribbon across the path. This project has been funded through the Wheatbelt Natural Resource Management Community Incentive Scheme and a second grant has provided further native plants and some most interesting interpretive features. There are now multi-language labels with plant names in Noongar language, common English name and botanical name. These were specially designed by Good Design Management in weatherproof aluminium and add a richness to the layers of understanding of the garden.

Another feature undertaken within the same grant was involvement by two Aboriginal artists, *Noongali* [Dennis Kickett] and Philip Narkle who have painted beautiful symbolic rocks to go in the centres of the 'family camp circles'. Several local Ballardong Noongar families have chosen to be represented by a symbolic camp circle and their circles are now marked with a rock depicting the family name and flora and fauna chosen by the families.



The Museum also benefited from a generous gift from Megan Wellstead, daughter of Phyllis Rogers, a dedicated Museum volunteer who was sadly killed in a car crash in 2007. Megan wished to make a donation to improve the gardens and so a selection of Heritage Roses was purchased and planted last winter. They are now thriving and beginning to bloom, beautifying two areas, the Settler's kitchen garden, where some of Phyllis' ashes are scattered, and a group in the space left by the big tree at the front of the Museum that was lost in the January storm.

Fortunately the Museum building only suffered very minor damage in that storm, soon rectified by the hardworking Shire team.

Publications feature Museum photographic collection

The Museum has been involved in assisting authors with photographs for publications and been given complimentary copies of: Ian Gill's *Bloody Angle, Bullecourt and Beyond, 16th Battalion A.I.F., 1914-19*, Geon Advance Press, Bassendean, Western Australia, 2008 and Bill Marwick's *The Marwicks of York, privately published, 2011* for which we thank the respective authors and are pleased to have been able to help them in their research.

Record Keeping

A complete review of the Shire of York's Record Keeping Plan was carried out in early 2010. Staff worked together to ensure compliance by the due date.

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.

The State Records Commission provided the following details on the 23rd June 2010:

At its meeting on 18 June 2010, the State Records Commission APPROVED the amended Recordkeeping Plan (the Plan) for the Shire of York (the Shire).

The Plan demonstrates progress towards better practice recordkeeping and compliance with the minimum requirements of SRC Standard 2: Recordkeeping Plans and SRC Standard 6: Outsourcing.

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 2010/11 there were three formal Freedom of Information application received.

Planning for the Future

On 5th September 2009, Council adopted a Plan for the Future for the District with the following objectives:

- To obtain Federal and State grant monies that allow the provision of works and services for the growing district
- Maintain Rates and Charges increases that are commensurate with regional and State growth and rate of inflation
- Where practical and necessary, obtain new loans borrowings that allow capital and infrastructure development
- Incorporate the programs and activities proposed in the Plan for the Future in the Annual Budget
- Expend 95% of Capital Works by 30 June each year.

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 2010/11 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.

Amendments were made to the planning strategy in January 2011. The significant change resulted in flexibility being incorporated into the provisions to enable subdivisions creating less than 3 lots to be approved without first preparing an Outline Development (Structure) Plan, which will help small developers to maximise the subdivision potential of their lot. Staging was also removed from some of the strategy maps in the town centre and surrounds to enable facilitation of development.

In this period there were three major scheme amendments gazetted:

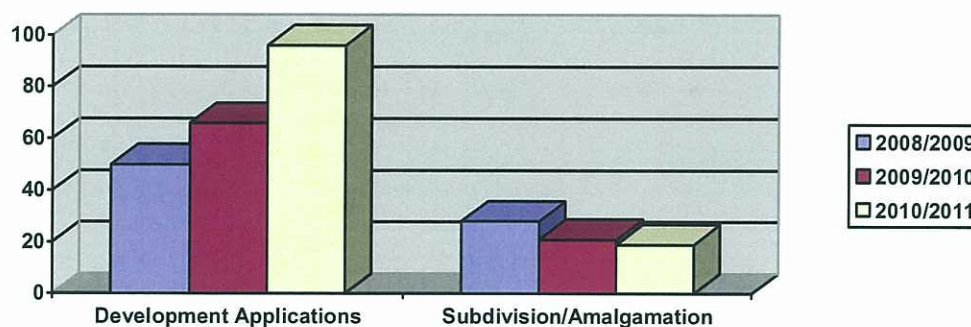
1. Mount Matilda rezoning a number of properties to Rural Residential to create up to 152 lots varying in size from 1 to 4 hectares. This will enable smaller lots with the benefits of being able to build residential housing in a rural setting.
2. Daliak Estate rezoning 139 hectares of agricultural land to a development zone to enable development that will include aged care, hospital, school, commercial centre and residential lots.
3. Mt Hardey rural-residential area was rezoned, which will enable landowners to subdivide larger lots into lots of 1-4 hectares in size to provide rural lifestyle lots.

There have been 46 scheme amendments initiated and it is envisaged that a review of the strategy and scheme will be undertaken in the near future. The current scheme amendments will allow more housing for aged persons and families.

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 96 development applications were received in the 2010/2011 period, which is 30 more than the previous year.

Subdivision applications are referred to Council for assessment by the Western Australian Planning Commission. In this period, 19 subdivision applications were referred, compared to 21 in the previous period. It is expected that the number of subdivision applications will increase in the next period as a result of the amendments to the Planning Strategy.

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 was instigated in late May 2011. Over 200 inspections were undertaken in May and June on approvals issued between 2006 and 2010, and it was found that the majority of applicants have complied with their conditions.

The Planning team consists of a Manager, Assistant and Compliance Officer and 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 two Environmental Health Officers, Mr Gordon Tester and Ms Judith Anderson are responsible for monitoring various aspects of public health within the Shire. This includes the inspection of food premises to ensure compliance with the relevant legislation, public building inspections, swimming pool inspections and offensive trade monitoring.

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

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

43 effluent disposal systems were approved for installation.

5 existing effluent disposal systems were noted to have 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.

The following health related industries are currently operating in the Shire.

Offensive Trades:	1
Public Buildings:	11
Food Premises	64
Public Accommodation (incl B & B)	29
Public Swimming Pools (Health Department Approved)	3

Food Act 2008

The Shire of York has established a free Online Food Safety Training course to assist food businesses to meet their food safety training requirements under the Act. The Online Food Safety Training was developed by Environmental Health Australia and is being used extensively throughout Australia.

It is pleasing to note the enthusiastic use of this free service provided by Council to 277 food handlers engaged in both community groups and commercial business to gain an online qualification to enable them to work safely in the food industry.

Built Environment

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

Disposal of asbestos was undertaken by work safe licensed contractors.

Effluent disposal systems requiring 240 volt power for pumping of effluent were adversely affected due to the extended power outage requiring onsite generators to continue to function.

Disposal of spoiled food due to lack of power to both commercial and domestic refrigerators was also undertaken.

Prior to the storm event a house on Council's Municipal Inventory was declared dangerous following a structural engineers report and is now required to be demolished.

Swimming Pools

The York Public War Memorial Swimming Pool was inspected and sampled regularly.

Inspection and sampling three public swimming pools as defined by the Health Act was undertaken throughout the season.

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

The Health Department of WA conducted an audit of all 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.

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

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

Building

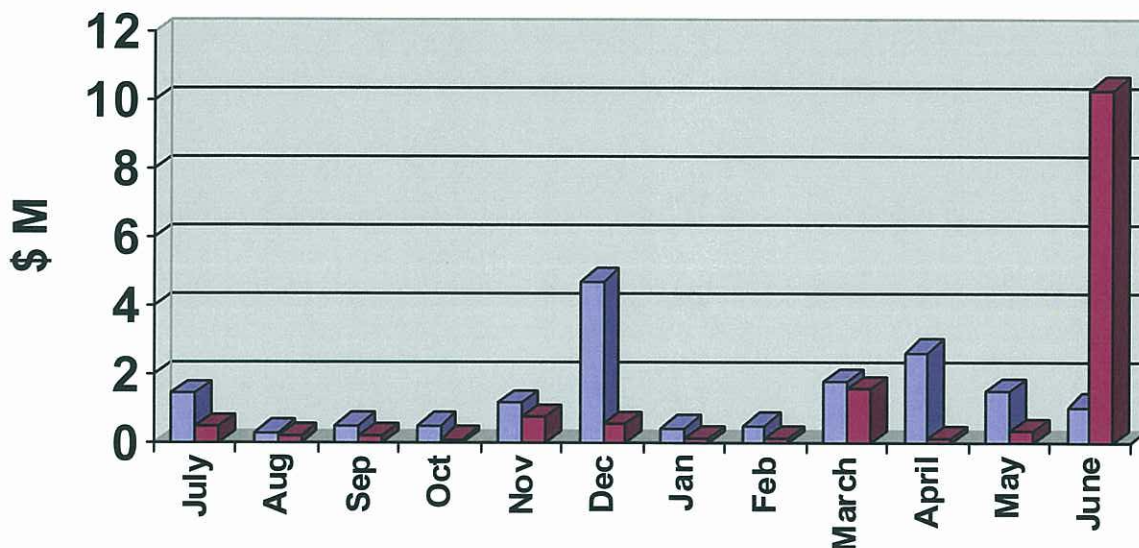
In order to improve the level of customer service in regards to building matters, Council contracted a professional Building Surveyor who also undertakes building surveying activities in the Shires of Tammin, Quairading and Cunderdin.

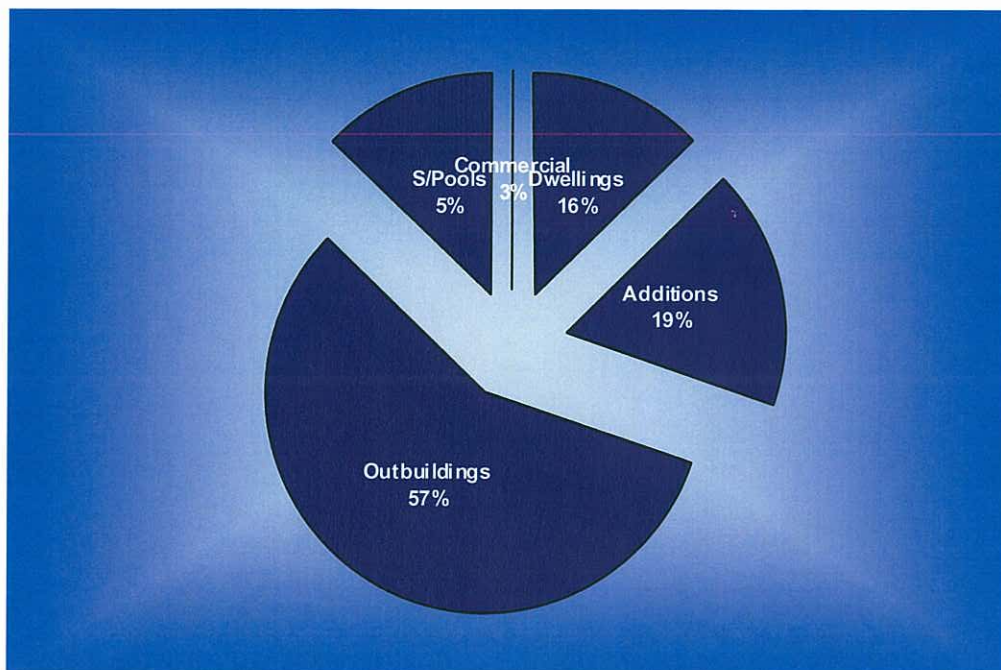
In 2010/2011 the Building Control Section of the Council processed 197 building applications. These applications were split into the following categories:

Comparison table for previous years are as follows:

	2010/11	2009/10	2008/09	2007/08	2006/07	2005/06	2004/05
Dwellings	30	16	22	46	42	44	31
Additions	50	22	23	30	60	59	35
Outbuildings	97	77	78	124	75	78	65
S/ Pools	13	2	10	8	10	7	8
Commercial	7	2	7	10	4	8	7
Total	197	119	140	218	191	196	146

Construction Values





The 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.

The approximate value of building works in the Shire was \$16.3 million, down 18% in value, from \$20.1 million in 2009/10.

While the number of building licences issued was up 65% on the previous years number of licences issued, the value of the total amount of construction decreased by approximately 18%. This was due to the previous years inclusion of two major commercial projects in the York Townsite, being the Recreation Centre and the Balladong Estate.

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.

Notwithstanding this the corrected figures when storm damaged rectification works were removed, still show an overall increase from 2009/10 to the 2010/2011 Financial Year of around 21%.

In the 2011/2012 Financial Year it is expected there will be an increase in workload due to new Building Act Regulation and processes requiring a splitting of the Building Certification and Building Licencing 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 is not expected to impact on the workloads within the Shire of York, as similar processes introduced in other states has shown minimal uptake within regional areas. In addition the new model would only be attractive to developers of large projects and/or where regional/remote area service is inefficient or non-existent.

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. 3054 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.

A total of 2576 tonnes of waste were transported to the Shire of Northam landfill site for the 2010/11 financial year. This is 792 Tonnes more waste than last financial year reflecting the large amount of storm damage waste collected following the January 29 2011 storm disaster.

A significant amount of recyclable material and 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 2010/11 and will continue into the future.

Building Construction and Maintenance

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

- Fencing of Spencers Brook Road.
- Fencing of Transfer Station.
- Commencement of Forrest Oval Recreation and Convention Centre.

Ranger Services

Council’s Ranger Mr. Matthew Sharpe has continued his role with vigor and enthusiasm.

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

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 is still steady.

There were approximately 650 dogs registered in the Shire.

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.

Ranger Services maintains a constant vigilance with the RSPCA regarding animal cruelty within the district.

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 completion expected in November 2011.

A full review of Council's Disability Access Plan will be 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 2010/2011 was:

Mike Gill	Geoff Crossing
Simon Patterson	Robert Mackenzie
Peter Atkins	Neil Thomas
Robbie Windsor	Les Burrow
Richard Smith	Glenn Plaisted
Trevor Barrett	Michael Ashworth
Shane Fewster	Donald Randell
Aaron Mortimore	Christian Tarou

Plant

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

- WA Hino Truck
- Street Sweeper
- Crane Jib for John Deere Loader
- 2 x Trailers

Capital Works

Roads to Recovery

2010/11 the second year of Stage 3 of the Federally Funded Roads to Recovery Programmes. \$1,195,356 will be provided over four (4) years for local road projects.

Specific road works undertaken through Roads to Recovery Funding in 2010/11 include the following:

- Top Beverley Road \$ 12,995
- Talbot West Road \$299,974
- Avon Terrace \$125,111

Regional Roads

The Western Australian Government provided \$210,000 for works on designated regional roads and Council provided an additional contribution of \$125,000.

Works were undertaken on:

- York-Tammin (Goldfields) Road – Widen and upgrade to 7 metre seal - \$323,458

Black Spots

Council was fortunate to receive \$36,799 funding to improve intersections on Avon Terrace through the State Black Spot programme. Council contributed an additional \$18,303 towards these projects. 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 \$1,703,691 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 and construction. Income of \$120,739 was received in 2009/10 to partly offset this expenditure.

Major Works undertaken were:

➤ Road Maintenance	\$584,469
➤ Greenhills South Road – gravel & seal	\$ 40,535
➤ Mackie Road – Gravel	\$ 49,309
➤ East Gwambygine – final seal	\$ 59,440
➤ Ashworth Road – extend seal	\$ 57,693
➤ Avon Terrace – streetscape	\$100,969
➤ Footpaths	\$ 20,250
➤ Carparking	\$ 49,339
➤ Street Lighting	\$ 51,042

It is programmed that similar levels of expenditure will be in place for the next four (4) 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.

Bridges

The Shire of York did not receive bridge funding through the WA Grants Commission for bridge upgrading in 2010/11, however \$8000 surplus from the 2009/2010 financial year was spent on Spencers Brook Bridge upgrade. The next major upgrade of bridges in York is programmed for 2012/13.

Private Works

Private works income generated in response to works requests amounted to \$182,902 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

The redevelopment of Forrest Oval moved ahead throughout 2010/11. Activities in Stage 2 of the project included the development of three new plexi paved netball courts at a cost of \$149,269, relocation of cricket practise nets and new bowling pad \$14,382.

The construction of the new Recreation and Convention Centre commenced in November 2010 and a total of \$1,977,600 plus GST was made in progress payments during the 2010/11 financial year. Additionally, progress payments of \$50,662 plus GST were expended for architectural and contract administration consultancy.

Other recreational facility upgrades include:

Motor cross track upgrade	\$ 8,181
Swimming Pool	\$ 2,375
Candice Bateman Park	\$43,206
Centennial Park	\$ 7,465
Town Hall	\$17,506
War Memorial Park	\$ 8,438

COMMUNITY

Australia Day Breakfast

This year's Australia Day celebration was blessed with perfect weather and saw a large crowd of more than 300 people turned up for a great Aussie breakfast in the park and to celebrate being Australian.

Shire of York Youth Development Officer Lyn Kay supervised children on the bouncy castle. 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 2011 Head Boy Mitchell Henderson and Head Girl Emily McDonnell 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 & supplying the youth games / entertainment.
- York Scouts 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 – Tony Boyle, Tim Hooper, Gordon Marwick, Gail Maziuk, Wayne Collins, Graeme Hunt, Joanne Allen
- 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:

Tegan Ashworth – Tayla Kneller

Winner: Tayla Kneller - Nominated by Phil Furey

Citizen of the Year

Nominees:

Deborah Phoenix-Gent, Denese Smythe, David Wallace, Phil Furey

Winner: Phil Furey - Nominated by various nominators

Junior Sports Star of the Year

Nominees:

Justin Smith, Emma Fewster

Winner: Emma Fewster - Nominated by GKR Karate (York)

Sports Star of the Year

Nominees:

Richard Devlin, Adrian Lister, Helen Guinness

Winner: Helen Guinness - Nominated by the York Hockey Club

Community Group or Event

Nominees:

York Agricultural Society, York Branch Country Women's Association, York Hockey Club

Winner: York Hockey Club Inc - Nominated by Mr John Weeks

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

2010-2011



SHIRE OF YORK
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2011

TABLE OF CONTENTS	PAGE
Statement by Chief Executive Officer	1
Statement of Comprehensive Income by Program	2
Statement of Comprehensive Income by Nature and Type	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Rate Setting Statement	7
Statement of Rating Information	8
Notes to and forming part of the Financial Report	
1. Significant Accounting Policies	9-17
2. Revenues and Expenses	18
3. Description of Functions/Activities	18-19
4. Cash and Cash Equivalents	19
5. Fixed Assets	19-20
6. Borrowings Information	21
7. Reserves Information	22-27
8. Cash Flow Information	27
9. Trust Fund Information	28
10. Comparison with Rate Setting Statement	29
11. Rating Information	29
12. Service Charges	29
13. Information about Discounts, Incentives, Concessions, Write Offs	30
14. Interest Charges for the Late Payment of Rates and Other Debts	30-31
15. Fees and Charges Information	31
16. Council Members - Fees, Expenses and Allowances	32
17. Investment Earnings Information	32
18. Depreciation on Non-Current Assets	32
19. Major Land Transactions Information	32
20. Trading Undertakings Information	33
21. Joint Ventures Information	33
22. Capital and Leasing Commitments Information	33
23. Financial Instruments Information	33-34
24. Position at Commencement of Financial Year	34
25. Capital Expenditure by Program	35
26. Financial Information by Ratio	35-36
27. Trade and Other Receivables Information	36
28. Inventories Information	36
29. Trade and Other Payables Information	37
30. Provisions Information	37
31. Employee Numbers and Remuneration Information	37
32. Economic Dependency Information	37
33. Contingent Liabilities Information	37
Supplementary Information	
- Detailed Operating and Non-Operating Statements by Program	38-69



FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2011

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

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

Signed on the 14 of November 2011

Ray Hooper
Chief Executive Officer



SHIRE OF YORK
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2011

2009/10 ACTUAL		NOTES	2010/11 BUDGET	2010/11 ACTUAL
	EXPENSES EXCLUDING FINANCE COSTS		\$	\$
(88,151)	General Purpose Funding		(191,499)	(217,043)
(514,697)	Governance		(1,024,748)	(779,584)
(321,886)	Law, Order, Public Safety		(420,625)	(369,687)
(178,169)	Health		(330,397)	(262,010)
(59,373)	Education and Welfare		(83,708)	(59,290)
(1,000,408)	Community Amenities		(1,267,581)	(1,045,016)
(1,192,419)	Recreation and Culture		(1,512,444)	(1,338,972)
(1,472,122)	Transport		(1,214,108)	(1,429,754)
(496,008)	Economic Services		(473,094)	(544,192)
(267,966)	Other Property and Services		(87,550)	(1,478,323)
(5,591,199)			(6,605,754)	(7,523,870)
	REVENUE			
4,443,254	General Purpose Funding		4,465,319	4,813,668
400,787	Governance		166,550	461,130
181,540	Law, Order, Public Safety		418,875	265,198
18,532	Health		56,800	43,754
19,843	Education and Welfare		22,029	22,823
661,876	Community Amenities		618,092	804,215
1,007,264	Recreation and Culture		1,399,927	221,025
1,043,106	Transport		1,034,949	737,908
134,048	Economic Services		130,500	171,926
235,307	Other Property & Services		129,235	1,059,553
8,145,557			8,442,276	8,601,200
	FINANCE COSTS			
(4,380)	Law, Order, Public Safety		-	-
-	Community Amenities		(3,762)	(3,762)
(4,380)		6	(3,762)	(3,762)
	ASSET DISPOSALS			
80,821	Profit on Asset Disposals		494,963	37,104
0	Loss on Asset Disposals			(50,821)
80,821		5	494,963	(13,717)
2,630,799	NET RESULT		2,327,723	1,059,851
	Other Comprehensive Income			
34,226,105	Changes on Revaluation of Non-Current Assets	5.5, 7.28	-	18,425,457
34,226,105	Total Other Comprehensive Income		-	18,425,457
36,856,904	TOTAL COMPREHENSIVE INCOME		2,327,723	19,485,308

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 2011

2009/10 ACTUAL		NOTES	2010/11 BUDGET	2010/11 ACTUAL
	REVENUE			
3,048,720	Rates		3,301,373	3,277,297
1,839,937	Operating Grants and Subsidies	2, 32	1,227,161	1,820,863
-	Operating Contributions and Reimbursements		217,479	230,301
896,806	Fees and Charges		1,116,695	1,337,391
188,544	Interest Earnings		224,758	216,219
148,865	Other Revenue		194,686	88,804
6,122,872		4	6,282,152	6,970,874
	EXPENSES			
(1,662,441)	Employee Costs		(2,670,386)	(2,427,958)
(1,673,567)	Materials and Contracts		(2,504,047)	(3,076,101)
(1,103,167)	Depreciation on Non-Current Assets		(934,959)	(1,383,660)
(199,693)	Utility Charges (gas, electricity, water. etc)		(84,504)	(300,219)
(172,170)	Insurance Expenses		(170,445)	(203,230)
(4,380)	Interest Expenses		(83,503)	(11,962)
(780,161)	Other Expenditure		(161,672)	(124,502)
(5,595,579)		4	(6,609,516)	(7,527,632)
527,293			(327,364)	(556,758)
2,022,685	Non-Operating Grants and Subsidies	2, 32	2,160,124	792,866
-	Non-Operating Contributions and Reimbursements		-	837,460
80,821	Profit on Asset Disposals	2, 5	494,963	37,104
-	Loss on Asset Disposals	2, 5	-	(50,821)
2,630,799	NET RESULT		2,327,723	1,059,851
	Other Comprehensive Income			
34,226,105	Changes on Revaluation of Non-Current Assets	7.28	-	18,425,457
34,226,105	Total Other Comprehensive Income		-	18,425,457
36,856,904	TOTAL COMPREHENSIVE INCOME		2,327,723	19,485,308

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



SHIRE OF YORK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2011

	Note	Actual 2009/10 \$	Actual 2010/11 \$
Current assets			
Cash and cash equivalents	4	2,700,136	2,199,583
Trade and other receivables	27	1,528,120	1,543,966
Inventories/Stock	28	13,414	7,497
Total current assets		4,241,670	3,751,047
Non-current assets			
Trade and other receivables	27	78,771	86,642
Property, infrastructure, plant and equipment	5	59,592,274	80,952,638
Total non-current assets		59,671,045	81,039,280
Total assets		63,912,715	84,790,327
Current liabilities			
Trade and other payables	29	267,326	250,772
Borrowings	6	-	44,262
Provisions	30	497,387	585,698
Total current liabilities		764,713	880,732
Non-current liabilities			
Borrowings	6	58,066	1,335,336
Provisions	30	31,427	30,442
Total non-current liabilities		89,493	1,365,778
Total liabilities		854,206	2,246,510
Net assets		63,058,509	82,543,817
Equity			
Retained surplus		25,997,116	28,216,896
Asset revaluation reserve		34,226,105	52,651,562
Other reserves		2,835,288	1,675,359
Total equity		63,058,509	82,543,817



SHIRE OF YORK
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2011

	NOTES	RETAINED SURPLUS	RESERVES CASH BACKED	ASSET REVALUATION RESERVE	TOTAL EQUITY
Balance as at 1 July 2009		23,387,811	2,813,794	-	26,201,605
Net Result		2,630,799	-	-	2,630,799
Total Other Comprehensive Income		-	-	34,226,105	34,226,105
Reserve Transfers		(21,494)	21,494	-	-
Balance as at 30 June 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



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

2009/10 ACTUAL		NOTES	2010/11 BUDGET	2010/11 ACTUAL
	Cash Flows from operating activities			
	EXPENDITURE			
(1,590,335)	Employee Costs		(2,639,142)	(2,272,093)
(1,745,021)	Materials & Contracts		(2,488,047)	(3,163,404)
(199,693)	Utilities		(105,504)	(300,219)
(172,170)	Insurance		(170,445)	(203,230)
(4,382)	Interest Expenses		(83,503)	(3,972)
(351,307)	GST		(395,000)	(573,546)
(743,353)	Other		(161,661)	(124,366)
(\$4,806,260)			(\$6,043,302)	(\$6,640,830)
	REVENUE			
2,949,317	Rates		3,301,373	3,268,776
1,128,130	Operating Grants and Subsidies		1,222,161	1,820,863
2,022,685	Non-operating Grants & Subsidies		2,165,124	792,866
-	Contributions and Donations Reimbursements		217,479	1,067,761
897,411	Fees and Charges		2,141,130	1,320,375
188,544	Interest Received		224,758	216,219
262,947	GST		395,000	566,397
156,710	Other		194,686	88,804
\$7,605,744			\$9,861,711	\$9,142,061
\$2,799,484	Net Cash flows from Operating Activities	8	\$3,818,410	\$2,501,231
	Cash flows from investing activities			
	Payments			
(464,795)	Purchase Land and Buildings		(3,108,104)	(352,074)
(2,976,189)	Purchase Infrastructure Assets- Roads		(1,778,837)	(1,272,623)
-	Purchase Infrastructure Assets - Recreational Facilities		(2,279,000)	(2,198,882)
-	Purchase Infrastructure Assets - Other		(50,979)	(37,394)
(772,030)	Purchase Plant and Equipment		(868,640)	(597,571)
(69,919)	Purchase Furniture and Equipment		(115,600)	(79,255)
(4,282,933)			(8,201,160)	(4,537,799)
	Receipts			
40,000	Disposal of Land		650,000	-
211,867	Disposal of Plant and Equipment		344,400	205,514
251,867			994,400	205,514
(\$4,031,066)	Net cash flows from investing activities		(\$7,206,760)	(\$4,332,285)
	Cash flows from financing activities			
-	Proceeds from Borrowings		2,130,500	1,330,500
(8,363)	Loan Repayments - Principal		(52,882)	(8,968)
8,363	Principal Repayments Received		8,968	8,968
\$ -	Net cash flows from financing activities		\$2,086,586	\$1,330,500
(\$1,231,582)	Net (decrease)/increase in cash held		(\$1,301,764)	(\$500,555)
3,931,718	Cash at the Beginning of Reporting Period		2,700,136	2,700,136
\$2,700,136	Cash at the End of Reporting Period	8	\$1,398,372	\$2,199,583



**SHIRE OF YORK
RATE SETTING STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2011**

2009/10 ACTUAL		NOTES	2010/11 BUDGET	2010/11 ACTUAL
	REVENUE		\$	\$
1,394,533	General Purpose Funding		1,171,231	1,536,371
400,787	Governance		166,550	461,130
181,540	Law, Order Public Safety		418,875	265,198
18,532	Health		56,800	43,754
19,843	Education and Welfare		22,029	22,823
661,876	Community Amenities		618,092	804,215
1,007,264	Recreation and Culture		1,399,927	221,025
1,123,927	Transport		1,034,949	775,012
134,048	Economic Services		130,500	171,926
235,307	Other Property and Services		129,235	1,059,553
\$5,177,657			\$5,148,188	\$5,361,007
	EXPENSES			
(88,151)	General Purpose Funding		(191,499)	(217,043)
(514,697)	Governance		(1,024,748)	(799,105)
(326,266)	Law, Order, Public Safety		(420,625)	(369,687)
(178,169)	Health		(330,397)	(272,119)
(59,373)	Education and Welfare		(83,708)	(59,290)
(1,000,408)	Community Amenities		(1,271,343)	(1,057,741)
(1,192,419)	Recreation and Culture		(1,512,444)	(1,341,352)
(1,472,122)	Transport		(1,214,108)	(1,435,008)
(496,008)	Economic Services		(473,094)	(548,786)
(267,966)	Other Property & Services		(87,550)	(1,478,323)
(5,595,579)			(6,609,516)	(7,578,453)
(417,922)	<i>Net Operating Result Excluding Rates</i>		(1,461,328)	(2,217,446)
	Adjustments for Cash Budget Requirements			
8,363	Principal Repayment Received -Loans		8,968	8,968
(80,821)	(Profit)/Loss on the disposal of assets		494,963	13,717
5,702	Increase/(Decrease) in LSL - Cash at Bank		-	39,651
(3,025)	Increase/(Decrease) in Accrued Leave Provisions		-	(985)
431	(Increase)/Decrease in Non-Current Debtors		-	(8,520)
1,103,167	Depreciation Written Back		934,970	1,383,660
251,866	Proceeds from Sale of Assets		499,437	205,514
\$1,285,683			\$1,938,338	\$1,642,005
\$867,761	<i>Sub Total</i>		\$477,010	(575,441)
	LESS CAPITAL EXPENDITURE AND REVENUE			
(464,795)	Purchase Land & Buildings		(3,108,104)	(352,074)
(2,114,559)	Infrastructure Assets - Roads		(1,778,837)	(1,272,624)
(836,332)	Infrastructure Assets - Recreation Facilities		(2,279,000)	(2,198,882)
(25,298)	Infrastructure Assets - Other		(50,979)	(37,394)
(772,030)	Purchase Plant and Equipment		(868,640)	(597,570)
(69,919)	Purchase Furniture and Equipment		(115,600)	(79,255)
(8,363)	Repayment of Debt - SS Loan Principal		(52,882)	(8,968)
-	New Loans Raised		2,130,500	1,330,500
(796,682)	Transfer to Reserves (Restricted Assets)		(466,286)	(447,117)
775,188	Transfer from Reserves (Restricted Assets)		2,068,256	1,607,046
(4,312,790)			(4,521,572)	(2,056,338)
(3,445,029)	<i>Sub Total</i>		(4,044,561)	(2,631,779)
1,146,781	ADD Opening Funds		750,473	750,473
(750,473)	LESS Closing Funds		-	(1,395,991)
(3,048,721)	Amount Required to be Raised from Rates		(3,294,088)	(3,277,297)



**SHIRE OF YORK
STATEMENT OF RATING INFORMATION
FOR THE YEAR ENDED 30 JUNE 2011**

	CURRENT YEAR ESTIMATED 2010/11										CURRENT YEAR ACTUAL 2010/11										
	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.	976	10,064,469	0.107943	1,086,389	1,800,550	904	790.00	714.160		1,800,550	976	10,064,469	0.107943	1,086,389		904	790.00	714.160		1,800,549	
General Rate UV.	381	246,769,041	0.004863	1,200,038	1,455,038	255	35,146.622	255.000		1,455,038	381	246,769,041	0.004863	1,200,038		255	35,146.622	1,000.00	255.000		1,455,038
SUB TOTAL GENERAL RATE	1,357	256,833,510		2,286,427	3,255,588	1,159	35,146.622	969,160		3,255,588	1,357	256,833,510		2,286,427		1,159	35,146.622		969,160		3,255,587
Interim Rates					38,000					38,000				21,710							21,710
Back Rates					500					500											-
SUB TOTAL GENERAL RATE	-	-		-	38,500	-	-	-	-	38,500	-	-		21,710		-	-	-	-	-	21,710
GRAND TOTAL	1,357	256,833,510		2,286,427	3,294,088	1,159	35,146.622	969,160		3,294,088	1,357	256,833,510		2,308,137		1,159	35,146.622		969,160		3,277,297



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

(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.

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 2011

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.

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.

The "Roman" Road Inventory System is the method used by Council to value its road network. The class of asset is valued at Replacement Cost and depreciated after taking into account the condition of the roads. Physical inspections of the road network are continually undertaken.

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

(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).



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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
<u>Infrastructure</u>	
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

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.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the 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.

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 equity.

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.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

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

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

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



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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.

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.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Adoption of New and Revised Accounting Standards

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

These new and revised standards were:

AASB 2009 – 5
AASB 2009 – 8
AASB 2009 –10
AASB 2009 –13
AASB 2010 – 1
AASB 2010 – 3
Interpretation 19

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



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.27 New Accounting Standards and Interpretations for Application in Future Periods

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ended 30 June 2011. Council's assessment of these new standards and interpretations is set out below.

Title and topic	Issued	Applicable	Impact
(i) AASB 9 – Financial Instruments	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
(ii) AASB 124 – Related Party Disclosures	Dec-09	1-Jan-11	Nil – It is not anticipated the Council will have any related parties as defined by the Standard.
(iii) AASB 1053 – Application of Tiers of Australian Accounting Standards	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.
(iv) AASB 2009-12 Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052]	Dec-09	1-Jan-11	Nil – The revisions embodied in this standard relate to standards which do not apply to local government (ie AASB 8) or are largely editorial in nature and will have minimal effect (if any) on the accounting practices of the Council.
(v) AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102,108, 112, 118, 121, 127, 128,131, 132, 136, 139, 1023 & 1038 and interpretations 10 & 12]	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).
(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.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and topic	Issued	Applicable	Impact
(vii) AASB 2010 – 4 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 1, AASB 7, AASB 101 & AASB134 and Interpretation 13]	Jun-10	1-Jan-11	Nil – The revisions are part of the AASB's annual improvement project to help ensure consistency with presentation, recognition and measurement criteria of IFRSs. It is not anticipated these will have any effect on the Council.
(viii) AASB 2010 – 5 Amendments to Australian Accounting Standards [AASB 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Interpretations 112, 115, 127, 132 & 1042]	Oct-10	1-Jan-11	Nil – The revisions embodied in this standard are largely editorial in nature or relate to standards not applicable to the Council and will have minimal effect (if any) on the accounting practices of the Council.
(ix) AASB 2010 – 6 Amendments to Australian Accounting Standards – Disclosure on Transfer of Financial Assets [AASB 1 & AASB 7]	Nov-10	1-Jul-11	Nil – The revisions embodied in this standard amend disclosures required on transfer of financial assets. The Council is not expected to have any qualifying transfer.
(x) AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	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 – Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters [AASB 1]	Dec-10	1-Jul-11	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2009- 14 Amendments to Australian Interpretations – Prepayments of a minimum Funding Requirement [AASB Interpretation 14]	Dec-09	1-Jan-11	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2010 – 10 Further Amendments to Australian Accounting Standards – Removal of Fixed Dates for First-time Adopters [AASB 2009-11 & AASB 2010-7]	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.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

2 REVENUES AND EXPENSES

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

Actual 2009/10 \$		Adopted Budget 2010/11 \$	Actual 2010/2011 \$
<u>1,103,167</u>	Charging as Expenses Depreciation on Non-Current Assets	<u>934,970</u>	<u>1,383,659</u>
<u>10,840</u>	Charging as Expenses Auditors Remuneration	<u>12,480</u>	<u>13,266</u>
	Crediting as Revenue		
	Profit(Loss) on Sale of Non-Current Assets		
-	Land	460,410	-
-	Building	-	-
80,821	Plant and Equipment	34,553	(11,336)
-	Furniture and Equipment	-	(2,381)
<u>80,821</u>		<u>494,963</u>	<u>(13,717)</u>
	Grants, Subsidies and Contributions		
1,839,937	Grants and Subsidies used in Operations	1,227,161	1,820,863
-	Contributions & Donations used in Operations	217,479	230,301
<u>1,839,937</u>		<u>1,444,640</u>	<u>2,051,164</u>
2,022,685	Grants and Subsidies used for the Development of Assets	2,160,124	792,866
-	Contributions & Donations used for the Development of Assets	-	837,460
<u>2,022,685</u>		<u>2,160,124</u>	<u>1,630,326</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 practioners.

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.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

3 DESCRIPTION OF FUNCTIONS/ACTIVITIES (continued)

ECONOMIC SERVICES

Area promotion, support to tourism, building control, the community bus, the Business Enterprise Centre and

OTHER PROPERTY AND SERVICES

Private works carried out by Council, Public Works Overhead allocations, Plant Operation Cost allocations and Stock.

4 CASH AND CASH EQUIVALENTS

4.1	Actual 2009/10		Adopted Budget 2010/11		Actual 2010/2011
	\$		\$		\$
	850	Cash on Hand	850		850
	269,308	Cash at Bank	164,193		523,375
	2,429,978	Investments	1,233,318		1,675,358
	<u>2,700,136</u>	Total Cash - Sub Total	<u>1,398,361</u>		<u>2,199,583</u>
		Represented by:-			
	2,835,288	Restricted Cash*	1,233,318		1,675,358
	(\$135,152)	Unrestricted Cash	165,043		524,225
	<u>2,700,136</u>		<u>1,398,361</u>		<u>2,199,583</u>

***Restrictions on Cash**

Council recognises that restrictions on cash have been imposed by regulations or other externally imposed requirements. Refer to note 7.

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:

Asset by Class	Proceeds Sale of Assets		Written Down Value		Gain(Loss) on Disposal	
	2010/2011	2010/2011	2010/2011	2010/2011	2010/2011	2010/2011
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	-	-	-	2,381	-	(2,381)
Plant and Equipment	344,400	205,514	309,847	216,850	34,553	(11,336)
Land	650,000	-	189,590	-	460,410	-
TOTAL BY CLASS OF ASSETS	<u>994,400</u>	<u>205,514</u>	<u>499,437</u>	<u>219,231</u>	<u>494,963</u>	<u>(13,717)</u>

5.2 Disposal of Assets by Program

	Proceeds Sale of Assets		Written Down Value		Gain/(Loss) on Disposal	
	2010/2011	2010/2011	2010/2011	2010/2011	2010/2011	2010/2011
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual
	\$	\$	\$	\$	\$	\$
Governance	118,000	44,611	125,200	64,131	(7,200)	(19,520)
Law, Order & Public Safety	-	-	-	-	-	-
Health	50,000	19,298	53,300	29,408	(3,300)	(10,109)
Education & Welfare	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Community Amenities	50,000	17,298	52,500	26,261	(2,500)	(8,962)
Recreation & Culture	-	-	-	2,381	-	(2,381)
Transport	126,400	110,670	78,847	78,821	47,553	31,850
Economic Services	-	13,636	-	18,230	-	(4,594)
Other Property & Services	650,000	-	189,590	-	460,410	-
TOTAL BY PROGRAM	<u>994,400</u>	<u>205,514</u>	<u>499,437</u>	<u>219,231</u>	<u>494,963</u>	<u>(13,717)</u>

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



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

5 FIXED ASSETS (continued)

5.4 Fixed Assets according to Class

Actual 2009/2010			Actual 2010/2011	
\$	\$		\$	\$
769,311	769,311	Land (at cost)	770,316	770,316
5,671,509	3,950,166	Buildings (at cost)	6,001,389	4,153,944
<u>(1,721,343)</u>		Less Accumulated Depreciation	<u>(1,847,445)</u>	
917,970	222,963	Furniture and Fittings (at cost)	990,295	247,317
<u>(695,007)</u>		Less Accumulated Depreciation	<u>(742,978)</u>	
3,725,904	1,978,710	Plant and Equipment (at cost)	3,978,205	1,959,985
<u>(1,747,194)</u>		Less Accumulated Depreciation	<u>(2,018,220)</u>	
Infrastructure Assets				
52,919,582	47,858,444	Roads (at valuation)	73,752,358	66,950,942
<u>(5,061,138)</u>		Less Accumulated Depreciation	<u>(6,801,416)</u>	
465,254	395,514	Drainage (at cost)	465,254	389,466
<u>(69,740)</u>		Less Accumulated Depreciation	<u>(75,788)</u>	
721,590	278,912	Park Plant & Equipment (at cost)	721,590	251,651
<u>(442,678)</u>		Less Accumulated Depreciation	<u>(469,939)</u>	
104,398	104,398	Parks & Ovals (at cost)	104,398	104,398
-		Less Accumulated Depreciation	-	
4,307,576	4,033,857	Other Structures (at cost)	6,615,413	6,124,621
<u>(273,719)</u>		Less Accumulated Depreciation	<u>(490,792)</u>	
<u>59,592,274</u>		TOTAL PROPERTY, PLANT, EQUIPMENT AND INFRASTRUCTURE	<u>80,952,638</u>	

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	769,311	5,671,509	917,970	3,725,904	58,518,400	69,603,094
Assets Acquired during the year	1,005	351,068	79,255	597,570	3,508,900	4,537,798
Assets Disposed during the year	-	(21,189)	(6,930)	(345,270)	-	(373,389)
Revaluation Increments/(Decrements)	-	-	-	-	19,631,713	19,631,713
Asset Balance at the end of the year	770,316	6,001,389	990,295	3,978,205	81,659,012	93,399,217
Depreciation at the beginning of the year	-	1,721,343	695,007	1,747,194	5,847,275	10,010,820
Depreciation Expense Raised	-	147,290	52,520	399,446	784,404	1,383,660
Depreciation Expense Written Back on	-	(21,189)	(4,549)	(128,419)	-	(154,157)
Revaluation Increments/(Decrements)	-	-	-	-	1,206,256	1,206,256
Depreciation at the End of Year	-	1,847,445	742,978	2,018,221	7,837,935	12,446,579
Net Asset Values at the end of year	<u>770,316</u>	<u>4,153,944</u>	<u>247,317</u>	<u>1,959,984</u>	<u>73,821,077</u>	<u>80,952,638</u>



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

6 BORROWINGS INFORMATION

6.1 Loan Borrowings

Actual 2009/2010 \$		Adopted Budget 2010/11 \$	Actual 2010/11 \$
8,968	Current Borrowings		
	Loan Debentures	9,617	44,262
<u>8,968</u>	BALANCE AS AT 30TH JUNE	<u>9,617</u>	<u>44,262</u>
	Non Current Borrowings		
49,098	Loan Debentures	2,117,705	1,335,336
<u>49,098</u>	BALANCE AS AT 30TH JUNE	<u>2,117,705</u>	<u>1,335,336</u>
<u>58,066</u>	TOTAL BORROWINGS AS AT 30TH JUNE	<u>2,127,322</u>	<u>1,379,598</u>

6.2 Loans Raised during the Financial Year

	Adopted Budget 2010/11 \$	Actual 2010/11 \$
Archives Facility	200,000	-
Community Resource Centre	600,000	-
Forrest Oval Redevelopment Stage 1*	1,330,500	1,330,500
	<u>2,130,500</u>	<u>1,330,500</u>

*Purpose of new debenture loan from WA Treasury Department was for the Forrest Oval Redevelopment Stage 1 (\$1,330,500 at 6.30%). Amount fully utilised.

6.3 Loan Repayments

Council's Loan Liability is summarised as:

Program	Loan No.	Principal 1/07/10 \$	Loans Raised 2010/2011 \$	Interest		Loan Repayment		Principal 30/6/11 \$
				Adopted Budget 2010/2011 \$	Actual 2010/2011 \$	Adopted Budget 2010/2011 \$	Actual 2010/2011 \$	
Community Amenities								
(*) Water Supply - Loan 60		58,067	-	3,762	3,762	8,968	8,968	49,098
Recreation & Culture								
Archive Facility		-	-	6,500	-	17,246	-	-
Forrest Oval Stage 1		-	1,330,500	43,241	-	16,668	-	1,330,500
Other Property & Services								
Community Resource Centre		-	-	30,000		10,000	-	-
TOTAL		<u>58,067</u>	<u>1,330,500</u>	<u>83,503</u>	<u>3,762</u>	<u>52,882</u>	<u>8,968</u>	<u>1,379,598</u>
Loan Repayments to be financed by Council								
				49,741	-	43,914	-	
Loan Repayments reimbursed from external sources								
				3,762	3,762	8,968	8,968	
TOTAL				<u>53,503</u>	<u>3,762</u>	<u>52,882</u>	<u>8,968</u>	

(*) 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 2011

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 2009/2010 \$		Adopted Budget 2010/2011 \$	Actual 2010/2011 \$
343,415	Balance brought forward 1st July	360,887	360,887
17,472	Plus Transfer from Accumulated Surplus		
	- Interest Received	15,127	19,002
	- Other	254,869	256,609
	Less Transfer To Accumulated Surplus		
	- Other Plant Purchases	(304,200)	(267,777)
<u>360,887</u>	BALANCE AS AT 30th JUNE	<u>326,683</u>	<u>368,720</u>

7.2 Avon River Reserve (Cash Backed)

Purpose - Maintain and protect Avon River and its environs

19,401	Balance brought forward 1st July	20,388	20,388
987	Plus Transfer from Accumulated Surplus		
	- Interest Received	855	1,470
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other foreshore works	(10,000)	(1,170)
<u>20,388</u>	BALANCE AS AT 30th JUNE	<u>11,243</u>	<u>20,688</u>

7.3 Recreation Complex Reserve (Cash backed)

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

320,410	Balance brought forward 1st July	114,977	114,977
14,567	Plus Transfer from Accumulated Surplus		
(220,000)	- Interest Received	4,819	5,087
	- Other		
	Less Transfer To Accumulated Surplus		
	- Construction of Recreation Complex	(119,500)	(119,500)
<u>114,977</u>	BALANCE AS AT 30th JUNE	<u>296</u>	<u>564</u>

7.4 Town Planning Reserve (Cash backed)

Purpose - Develop and review York Town Planning Schemes and amendments

11,870	Balance brought forward 1st July	12,474	12,474
	Plus Transfer from Accumulated Surplus		
604	- Interest Received	523	916
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other		
<u>12,474</u>	BALANCE AS AT 30th JUNE	<u>12,997</u>	<u>13,390</u>

7.5 Refuse Site Development Reserve (Cash Backed)

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

188,346	Balance brought forward 1st July	197,928	197,928
	Plus Transfer from Accumulated Surplus		
9,582	- Interest Received	8,296	13,934
	- Other	10,000	9,865
	Less Transfer To Accumulated Surplus		
	- Other - Fencing & green waste upgrade	(39,000)	(36,400)
<u>197,928</u>	BALANCE AS AT 30th JUNE	<u>177,224</u>	<u>185,327</u>



Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2011**

7 RESERVES (continued)

		Adopted Budget 2010/2011	Actual 2010/2011
	<u>Actual 2009/2010</u>	<u>\$</u>	<u>\$</u>
7.6 Industrial Land Reserve (Cash backed)			
	Purpose - Development and expansion of an industrial subdivision within the Shire		
	88,764	Balance brought forward 1st July	93,280
		Plus Transfer from Accumulated Surplus	
	4,516	- Interest Received	
		- Other	3,910
		Less Transfer To Accumulated Surplus	
		- Other	6,851
	<u>93,280</u>	BALANCE AS AT 30th JUNE	<u>100,131</u>
7.7 Residency Museum Reserve (Cash Backed)			
	Purpose - Fund capital expenditure and maintenance of the historical museum		
	19,136	Balance brought forward 1st July	20,109
		Plus Transfer from Accumulated Surplus	
	973	- Interest Received	
		- Other	843
		Less Transfer To Accumulated Surplus	
		- Other - Replace ceiling & upgrade to comply with BCA	(15,000)
	<u>20,109</u>	BALANCE AS AT 30th JUNE	<u>9,754</u>
7.8 Pioneer Memorial Lodge Reserve (Cash Backed)			
	Purpose - Finance capital improvements and extensions to seniors village (from operational surpluses of the Lodge)		
	129,464	Balance brought forward 1st July	131,467
		Plus Transfer from Accumulated Surplus	
	6,625	- Interest Received	
		- Other	5,510
		Less Transfer To Accumulated Surplus	
	(4,622)	- Other - Sewer Connection & wheel chair access	(12,000)
	<u>131,467</u>	BALANCE AS AT 30th JUNE	<u>129,386</u>
7.9 Public Open Space Reserve (Cash Backed)			
	Purpose - Expansion and development of passive recreation areas within the Shire		
	302	Balance brought forward 1st July	317
		Plus Transfer from Accumulated Surplus	
	15	- Interest Received	
		- Other	13
		Less Transfer To Accumulated Surplus	
		- Other	23
	<u>317</u>	BALANCE AS AT 30th JUNE	<u>340</u>
7.10 Community Bus Reserve (Cash Backed)			
	Purpose - Finance the changeover of the Community Bus (funded from operational surpluses of the Community Bus)		
	36,650	Balance brought forward 1st July	40,142
		Plus Transfer from Accumulated Surplus	
	3,492	- Interest Received	
		- Other	1,682
		Less Transfer To Accumulated Surplus	
		- Other	1,317
	<u>40,142</u>	BALANCE AS AT 30th JUNE	<u>48,598</u>
7.11 Centennial Gardens Reserve (cash backed)			
	Purpose - Further expansion and capital repairs of the existing units		
	105,827	Balance brought forward 1st July	106,652
		Plus Transfer from Accumulated Surplus	
	5,384	- Interest Received	
		- Other	4,470
		Less Transfer To Accumulated Surplus	
		- Other - upgrade car parking	(16,000)
	<u>106,652</u>	BALANCE AS AT 30th JUNE	<u>107,550</u>



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

7 RESERVES (continued)

Actual 2009/2010 \$		Adopted Budget 2010/2011 \$	Actual 2010/2011 \$
7.12 Car Parking Reserve (cash backed)			
Purpose - The Management and control of parking facilities in accordance with Councils Parking Plan			
56,671	Balance brought forward 1st July	59,554	59,554
	Plus Transfer from Accumulated Surplus		
2,883	- Interest Received	2,496	3,362
	- Other	89,100	
	Less Transfer To Accumulated Surplus		
	- Other - Car Park Deelopment	(100,000)	(43,312)
<u>59,554</u>	BALANCE AS AT 30th JUNE	<u>51,150</u>	<u>19,604</u>
7.13 Archives Reserve (cash backed)			
Purpose - To provide a secure building for the safe storage of Councils archival records			
21,246	Balance brought forward 1st July	22,327	22,327
	Plus Transfer from Accumulated Surplus		
1,081	- Interest Received	936	1,486
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(14,000)	(6,586)
<u>22,327</u>	BALANCE AS AT 30th JUNE	<u>9,263</u>	<u>17,227</u>
7.14 Disaster Reserve (cash backed)			
Purpose - To help fund recover from a natural disaster			
22,962	Balance brought forward 1st July	24,130	24,130
	Plus Transfer from Accumulated Surplus		
1,168	- Interest Received	1,011	1,772
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other Plant Purchases		
<u>24,130</u>	BALANCE AS AT 30th JUNE	<u>25,141</u>	<u>25,902</u>
7.15 Water Supply Reserve (cash backed)			
Purpose - To hold funds raised through water supply charge until loan repaymty is 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			
765,174	Balance brought forward 1st July	919,886	919,886
	Plus Transfer from Accumulated Surplus		
	- Interest Received		20,991
692,873	- Other		
	Less Transfer To Accumulated Surplus		
(538,161)	- Other SEAVROC	(147,537)	(117,683)
	- Other Regional Waste Management Strategy	(45,000)	
	- Other Royalties for Regions Co-Location Facility	(608,157)	
	- Other Royalties for Regions Recreation Complex	-	(629,148)
	- Other Crime prevention	(20,000)	
	- Other Mannavale, Qualen West & Spencers Brook Bridges	(8,000)	(8,000)
	- Other Avon Terrace - Ford St	(54,862)	(54,862)
<u>919,886</u>	BALANCE AS AT 30th JUNE	<u>36,330</u>	<u>131,184</u>



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

7 RESERVES (continued)

Actual 2009/2010 \$		Adopted Budget 2010/2011 \$	Actual 2010/2011 \$
7.17 Staff Leave Reserve (cash backed)			
Purpose - To fund annual and long service leave requirements			
112,069	Balance brought forward 1st July	117,771	117,771
	Plus Transfer from Accumulated Surplus		
5,702	- Interest Received	4,936	8,652
	- Other	31,000	31,000
	Less Transfer To Accumulated Surplus		
	- Other		
<u>117,771</u>	BALANCE AS AT 30th JUNE	<u>153,707</u>	<u>157,422</u>
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			
113,053	Balance brought forward 1st July	118,805	118,805
	Plus Transfer from Accumulated Surplus		
5,752	- Interest Received	4,980	6,972
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(115,000)	(75,000)
<u>118,805</u>	BALANCE AS AT 30th JUNE	<u>8,785</u>	<u>50,777</u>
7.19 Buildings Reserve (cash backed)			
Purpose - To provide for the construction and major capital improvements to all Council buildings			
57,852	Balance brought forward 1st July	60,795	60,795
	Plus Transfer from Accumulated Surplus		
2,942	- Interest Received	2,548	4,465
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(60,000)	
<u>60,794</u>	BALANCE AS AT 30th JUNE	<u>3,343</u>	<u>65,260</u>
7.20 Strategic Planning Reserve (cash backed)			
Purpose - To provide for the preparation, ongoing replacement, amendment & printing costs associated with the Strategic Plan			
18,653	Balance brought forward 1st July	11,755	11,755
	Plus Transfer from Accumulated Surplus		
949	- Interest Received	493	863
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other		
<u>(7,847)</u>			
<u>11,755</u>	BALANCE AS AT 30th JUNE	<u>12,248</u>	<u>12,619</u>
7.21 Cemetery Reserve (cash backed)			
Purpose - To provide for ongoing development of the York Cemetery or development of a new cemetery site			
26,009	Balance brought forward 1st July	27,332	27,332
	Plus Transfer from Accumulated Surplus		
1,323	- Interest Received	1,146	1,928
	Less Transfer To Accumulated Surplus		
	- Other Cemetery Upgrades	(26,000)	(3,395)
<u>27,332</u>	BALANCE AS AT 30th JUNE	<u>2,478</u>	<u>25,865</u>
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			
39,022	Balance brought forward 1st July	41,007	41,007
	Plus Transfer from Accumulated Surplus		
1,985	- Interest Received	1,719	3,012
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(41,000)	
<u>41,007</u>	BALANCE AS AT 30th JUNE	<u>1,726</u>	<u>44,019</u>



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

7 RESERVES (continued)

		Adopted Budget 2010/2011	Actual 2010/2011
	<u>Actual 2009/2010</u>	<u>\$</u>	<u>\$</u>
7.23 Youth Capital Works Reserve (cash backed)			
	Purpose - To provide for youth related infrastructure		
	22,209	Balance brought forward 1st July	23,339
		Plus Transfer from Accumulated Surplus	23,339
	1,130	- Interest Received	1,714
		- Other	
		Less Transfer To Accumulated Surplus	
		- Other	(2,201)
	<u>23,339</u>	BALANCE AS AT 30th JUNE	<u>22,852</u>
			<u>1,317</u>
7.24 Roads Reserve (cash backed)			
	Purpose - To provide for future road resealing requirements		
	57,387	Balance brought forward 1st July	60,307
		Plus Transfer from Accumulated Surplus	60,307
	2,920	- Interest Received	4,429
		- Other	
		Less Transfer To Accumulated Surplus	
		- Other	(50,000)
	<u>60,307</u>	BALANCE AS AT 30th JUNE	<u>64,736</u>
			<u>12,835</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		
	191,315	Balance brought forward 1st July	201,048
		Plus Transfer from Accumulated Surplus	201,049
		- Interest Received	9,147
	9,733	- Other	
		Less Transfer To Accumulated Surplus	
		- Other Forrest Oval Development	(200,000)
	<u>201,048</u>	BALANCE AS AT 30th JUNE	<u>10,195</u>
			<u>9,475</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		
	20,867	Balance brought forward 1st July	21,929
		Plus Transfer from Accumulated Surplus	21,929
	1,062	- Interest Received	1,611
		- Other	
		Less Transfer To Accumulated Surplus	
		- Other	(21,000)
	<u>21,929</u>	BALANCE AS AT 30th JUNE	<u>23,539</u>
			<u>1,848</u>
7.27 RSL Memorial Reserve (cash backed)			
	Purpose - To provide for the upgrading of the RSL memorial		
	18,942	Balance brought forward 1st July	19,906
		Plus Transfer from Accumulated Surplus	19,906
	964	- Interest Received	1,462
		- Other	
		Less Transfer To Accumulated Surplus	
		- Other	(19,000)
	<u>19,906</u>	BALANCE AS AT 30th JUNE	<u>12,930</u>
			<u>1,740</u>
	<u>2,835,288</u>	TOTAL RESERVES - CASH BACKED	<u>1,675,358</u>
			<u>1,233,319</u>

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.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

7 RESERVES (continued)

7.28 Reserves - Asset Revaluation

During 2010/2011 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 2009/2010		Adopted Budget 2010/2011	Actual 2010/2011
\$		\$	\$
-	Asset Revaluation Reserve (Roads)		
	Balance brought forward 1st July	34,226,105	34,226,105
34,226,105	Revaluation of Assets during current financial year	-	18,425,457
34,226,105	BALANCE AS AT 30th JUNE	34,226,105	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 2009/2010		Adopted Budget 2010/2011	Actual 2010/2011
\$		\$	\$
2,630,799	Net Result	2,327,724	1,059,851
	Non cash flows in change in Net Equity		
1,103,167	Depreciation	934,970	1,383,660
(80,821)	Profit/(loss) on sale of Fixed Assets	(494,963)	13,717
(8,363)	Principal Payment Received - SS Loan	8,968	(8,968)
	Change in Assets and Liabilities		
7,522	(Increase)/Decrease in Inventory	(5,000)	5,917
(855,217)	(Increase)/Decrease in Accounts Receivables	1,015,467	(23,718)
72,159	(Increase)/Decrease in Provisions	31,244	87,326
(69,762)	Increase/(Decrease) in Accounts Payables		(16,554)
2,799,484	Cash flows from Operations	3,818,410	2,501,231
	Credit stand by arrangement and loan facilities		
	Council has a Credit Card facility of :-		
10,000	Credit Card Limit	10,000	10,000
(3,237)	Amount Utilised		(4,375)
	Council has Bank Overdraft facilities of:-		
200,000	Credit Facility	200,000	200,000
	Amount Utilised		
206,763	Unused Facility available	210,000	205,625
	RECONCILIATION OF CASH		
(135,152)	Cash at Bank - Operating	(135,152)	524,225
2,835,288	- Restricted Reserves	2,835,288	1,675,359
2,700,136	TOTAL CASH	2,700,136	2,199,583



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

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 2011

PARTICULARS	OPENING BALANCE	RECEIPTS		PAYMENTS		CLOSING BALANCE	
		ADOPTED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL	ADOPTED BUDGET	ACTUAL
		1/07/2010	2010/2011	2010/2011	2010/2011	2010/2011	30/06/2011
	\$	\$	\$	\$	\$	\$	\$
DEPOSITS							
BCITF	127	15,000	20,016	15,000	20,016	127	127
Cat Trap Bond	100	100	750	100	800	100	50
Bond Quarry Licence	4,500	-	-	-	-	4,500	4,500
Footpath & Kerb Bonds	26,000	5,000	7,500	7,000	4,000	24,000	29,500
Bonds Halls etc	5,820	3,000	4,400	3,000	5,400	5,820	4,820
Bonds Rental Properties	1,744	-	-	-	-	1,744	1,744
Builders Registration Board	24	5,000	7,409	5,000	7,225	25	160
Bonds Building	8,800	-	5,000	-	7,300	8,800	6,500
Cash Adjustments	631	-	11,232	-	11,232	631	631
Greenhills Bushfire Brigade	114	-	-	-	-	114	114
Intersection Bonds	22,295	-	1,354	-	-	22,295	23,649
Key Bonds	2,220	200	780	150	880	2,270	2,120
Leeuwin Contributions	800	-	-	-	-	800	800
Motor Cross Track	1,927	-	-	-	-	1,927	1,927
Palmbrook Defects Bond	1,424	-	-	-	1,424	1,424	-
Palmbrook Public Open	130,269	-	10,917	70,000	41,930	60,269	99,256
Sale of Property - Non	8,041	-	-	-	-	8,041	8,041
Subdivision Bonds	24,236	-	-	-	-	24,236	24,236
Water Loan	15,830	-	-	3,000	3,019	12,830	12,811
Youth Advisory Board	9,741	-	1,364	-	-	9,741	11,105
Crossovers Palmbrook	54,904	-	3,487	4,950	-	49,954	58,391
Footpath Palmbrook	49,396	-	2,984	46,000	-	3,396	52,380
Rural Numbering Palmbrook	1,820	-	-	-	-	1,820	1,820
Police Licencing	-	2,000,000	1,300,013	2,000,000	1,300,011	-	2
Bond Land/Building Sales	-	-	-	-	-	-	-
Town Planning Bond	2,900	-	-	-	-	2,900	2,900
Staff Social Club	224	400	465	400	231	224	458
Bawden - Subdivision	16,797	-	-	16,386	7,549	411	9,248
Pioneer Memorial Lodge	280	-	-	-	-	280	280
Preisig - Subdivision Deposit							
Meares Rd	25,447	-	-	-	238	25,447	25,208
Settlers House Bond -	13,127	-	230	12,500	-	627	13,357
Crossover Bond - Astone	6,000	-	-	-	-	6,000	6,000
Crossover Bond - Avon							
Valley	8,250	-	-	-	2,310	8,250	5,940
Crossover Bond - N Bliss	1,650	-	-	-	-	1,650	1,650
Crossover Bond -	1,650	-	-	-	-	1,650	1,650
Subdivision Bonds- M Chitty	3,300	-	-	-	3,300	3,300	-
Funds Held for Non-Inc							
Bodies	-	-	265	-	265	-	-
Community Bus Bonds	-	-	2,550	-	1,950	-	600
Bonds Parks/Council							
Properties	-	-	4,500	-	3,500	-	1,000
TOTAL	450,340	2,028,700	1,385,215	2,183,486	1,422,580	295,553	412,975



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

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 2009/2010		Adopted Budget 2010/2011	Actual 2010/2011
\$		\$	\$
775,188	Non Operating Income		
	Transfer from Reserves	2,068,256	1,607,046
<u>775,188</u>	TOTAL	<u>2,068,256</u>	<u>1,607,046</u>
	Non Operating Expenditure		
796,682	Transfer to Reserves	466,286	447,117
<u>796,682</u>	TOTAL	<u>466,286</u>	<u>447,117</u>

11 RATING INFORMATION

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

11.1 General and Minimum Rate

Actual 2009/2010		Adopted Budget 2010/2011	Actual 2010/2011
\$		\$	\$
0.104986	-General Rate Gross Rental Valued	0.107943	0.107943
\$710 pa	- Minimum Rate Gross Rental Valued	\$790 p.a.	\$790 p.a.
0.004699	-General Rate Unimproved Valued	0.004863	0.004863
\$830 pa	- Minimum Rate Unimproved Valued	\$1,000 p.a.	\$1,000 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 2010/2011 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 2010/2011.

12 SERVICE CHARGE

No Service Charges were imposed during 2010/2011.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

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 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
- 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 Lazarev Conducts Tchaikovsky - 13 November 2010.

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 for the Town hall, and \$66 per day or \$363 per year where they use the venue of a regular basis for a period of 12 times.

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;

Actual 2009/2010 \$		Adopted Budget 2010/2011 \$	Actual 2010/2011 \$
-	Rates	-	-
-	General Purpose Revenue	-	-
255	Law, Order and Public Safety	-	80
-	Community Amenities	-	142
138	Recreation & Culture	-	51,621
-	Transport	-	200,000
39	Economic Activities	-	133
-	Other Property and Services	-	92
432		-	252,067

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 \$56,033.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

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, 4 October 2010
2nd Instalment	Monday, 6 December 2010
3rd Instalment	Monday, 7 February 2011
4th Instalment	Monday, 4 April 2011

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

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

<u>Actual</u> <u>2009/2010</u>		<u>Adopted</u> <u>Budget</u> <u>2010/2011</u>	<u>Actual</u> <u>2010/2011</u>
\$		\$	\$
41,771	Interest Charges for the late Payment of Rates Charged	40,598	56,033
13,259	Instalment Interest Charges	13,500	16,794
1,505	Pensioner Deferred Rates Interest Charges	1,560	1,703
15,224	Administration Charges for Instalment Options	15,600	16,984
1,173	Interest charges for the late payment of ESL	1,100	1,671

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:

<u>Actual</u> <u>2009/2010</u>		<u>Adopted</u> <u>Budget</u> <u>2010/2011</u>	<u>Actual</u> <u>2010/2011</u>
\$		\$	\$
42,214	Governance	5,550	5,315
10,288	General Purpose Funding	28,750	86,990
9,000	Law, Order, Public Safety	32,325	31,428
18,336	Health	56,800	43,754
17,239	Education and Welfare	20,592	21,516
528,945	Community Amenities	535,170	735,454
72,178	Recreation and Culture	126,973	92,196
-	Transport	80,000	230
131,546	Economic Services	115,300	130,576
67,060	Other Property and Services	115,235	189,932
<u>896,806</u>	TOTAL FEES AND CHARGES	<u>1,116,695</u>	<u>1,337,391</u>

15.2 Fees and Charges Amendments

No amendments were made during the 2010/2011 financial year.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

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 2009/2010 \$		Adopted Budget 2010/2011 \$	Actual 2010/2011 \$
	- Annual Attendance Fee		
25,750	Councillor (5) - \$5,380 per annum	26,900	26,900
10,300	President - \$10,760 per annum	10,760	10,760
	- Expenses		
6,960	- Telecommunications Allowance	7,320	7,320
-	- Travel Expenses	1,500	-
6,000	- Information Technology Allowance	6,000	6,000
	- Annual Local Government Allowance		
8,900	- President	9,300	9,300
2,225	- Deputy President	2,325	2,325
60,135		64,105	62,605

17 INVESTMENT EARNINGS

The Earnings from Investments are summarised as follows:

Actual 2009/2010 \$		Adopted Budget 2010/2011 \$	Actual 2010/2011 \$
86,362	General Account	88,000	55,678
102,182	Reserve Funds	80,000	140,720
-	Rates - Late payment & Instalment Interest	56,758	76,201
188,544	TOTAL	224,758	272,599

18 DEPRECIATION ON NON-CURRENT ASSETS

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

Actual 2009/2010 \$		Adopted Budget 2010/2011 \$	Actual 2010/2011 \$
180	General Purpose Funding	180	180
75,783	Governance	79,938	78,434
89,108	Law, Order, Public Safety	87,508	89,800
19,094	Health	11,140	9,934
9,760	Education and Welfare	19,213	19,523
25,371	Community Amenities	26,096	26,298
107,262	Recreation and Culture	96,630	258,975
516,490	Transport	329,353	612,924
11,620	Economic Services	11,930	15,825
248,499	Other Property and Services	272,982	271,767
1,103,167	TOTAL	934,970	1,383,660

19 MAJOR LAND TRANSACTIONS

Council identified in its 2010/2011 budget that it had prepared a Business Plan in relation to a major land transaction for the purchase of the Old York Primary School. The Council did not proceed with the project and therefore did not participate in any major land transactions during 2010/2011.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

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 the Council's exposure to financial risks, including interest rate risk, price risk, credit risk, etc as at 30th June 2011.

	Average Interest %	Variable Interest Rate	Interest Bearing	Non Interest Bearing	Carrying Value	Fair Value
		\$	\$	\$	\$	\$
Financial Assets						
Cash	5.48	6.00	2,198,733	850	2,199,583	2,199,583
Receivables	-	-		1,543,966	1,543,966	1,543,966
			<u>2,198,733</u>	<u>1,544,816</u>	<u>3,743,549</u>	<u>3,743,549</u>
Financial Liabilities						
Payables	-	-	-	250,772	250,772	250,772
Employee entitlements	-	-	-	585,698	585,698	585,698
Borrowings	6.30	6.30	1,379,598	-	1,379,598	757,580
			<u>1,379,598</u>	<u>836,470</u>	<u>2,216,068</u>	<u>1,594,050</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

Currently 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 2011/12 Financial Year.

23.5 Credit Risk

Council's receivables are classified as Rates and Annual Charges, Self Supporting Loans, Goods and Services Tax 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. Good and Services Tax represents monies owed by the Australian Taxation Office to Council. 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 2011

23 FINANCIAL INSTRUMENTS (continued)

2009/2010			2010/2011	
Current	Non Current		Current	Non Current
\$	\$		\$	\$
307,342	29,672	Financial Assets	559,683	38,193
8,968	49,099	Rates and Annual Charges	1,797	48,449
88,360	-	Self Supporting Loans	95,509	-
1,123,450	-	Goods and Services Tax	886,977	-
<u>1,528,120</u>	<u>78,771</u>	General Debtors	<u>1,543,966</u>	<u>86,642</u>

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 2009/2010		Actual 2010/2011
\$		\$
35,574	Impact of 1% Movement in Interest Rates on Investment Earnings (+/-)	35,839
88,936	Impact of 2.5% Movement in Interest Rates on Investment Earnings (+/-)	89,598

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	172,750	0	0	172,750
Borrowings	44,262	594,486	1,768,933	2,407,681
	<u>217,012</u>	<u>594,486</u>	<u>1,768,933</u>	<u>2,580,431</u>

24 POSITION AT COMMENCEMENT OF FINANCIAL YEAR

24.1 DETERMINATION OF OPENING FUNDS

ACTUAL 2009/2010		Adopted Budget 2010/2011	ACTUAL 2010/2011
\$		\$	\$
	Current Assets		
269,308	Cash at Bank - (Overdraft)	164,193	523,375
2,429,978	Investments	1,233,318	1,675,359
850	Cash on Hand	850	850
1,528,120	Receivables	581,256	1,543,966
13,414	Stock on Hand	18,414	7,497
4,241,673		1,998,031	3,751,047
	Less Current Liabilities		
(267,326)	Accounts Payable	(267,326)	(250,773)
(497,387)	Accrued Annual Leave	(497,387)	(585,698)
(8,968)	Current Loan Liability	-	(44,262)
(773,681)		(764,713)	(880,733)
3,467,992	SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	1,233,318	2,870,314
	ADJUSTMENTS		
8,968	Add Back Current Loan Liability	-	44,262
(8,968)	Less Current Assets for Self Supporting Loan Repayments	-	(649)
(2,717,517)	Less Cash Backed Reserves & Restricted Funds (excluding LSL)	(1,233,318)	(1,517,937)
<u>750,473</u>	OPENING/CLOSING FUNDS	<u>-</u>	<u>1,395,991</u>

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 2010/2011 Annual Budget.

Net Current Asset detailed in the 2010/2011 Annual Budget	<u>750,473</u>
Net Current Assets Brought Forward as at 1st July 2010.	<u>750,473</u>



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2011

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	Roads	Infrastructure Recreation Facilities	Other	Total
	\$	\$	\$	\$	\$	\$	\$
Governance	16,629	5,407	72,871				94,908
Law, Order, Public Safety			171,216			13,555	184,771
Health	24,870		30,506				55,376
Education and Welfare		16,065					16,065
Housing							0
Community Amenities		23,830	30,452			20,795	75,076
Recreation and Culture	37,756	305,766			2,198,882		2,542,404
Transport			261,973	1,272,623			1,534,596
Economic Services			24,748			3,043	27,791
Other Property & Services		1,005	5,805				6,810
TOTAL	79,255	352,073	597,571	1,272,623	2,198,882	37,394	4,537,798

26 FINANCIAL INFORMATION BY RATIO

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

2008/2009 Percent	2009/2010 Percent			2010/2011 Percent
2.49:1	1.97:1	(a)	Current Ratio <u>(Current Assets Minus Restricted Assets)</u> (Current Liabilities-Liabilities Associated with Restricted Assets)	2.36:1
3.18%	1.34%	(b)	Debt Ratio <u>Total Liabilities</u> Total Assets	3.40%
0.18%	0.21%	(c)	Debt Service Ratio <u>Debt Service Cost</u> Available Operating Revenue	0.20%
40%	37%	(d)	Rate Coverage Ratio <u>Net Rate Revenue</u> Operating Revenue	39%
8.63%	9.28%	(e)	Outstanding Rates Ratio (Excluding Deferred Rates) <u>Rates Outstanding</u> Rates Collectable	14.30%
0.92%	0.71%	(f)	Gross Debt to Revenue Ratio <u>Gross Debt</u> Total Revenue	19.80%
3.31:1	0:1	(f)	Untied Cash to Trade Creditors Ratio <u>Untied Cash</u> Unpaid Trade Creditors	3.035:1
0.60%	0.52%	(f)	Gross Debt to Economically Realisable Assets Ratio <u>Gross Debt</u> Economically Realisable Assets	12.60%

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 2011

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:

<u>ACTUAL</u> <u>2009/2010</u>		<u>ACTUAL</u> <u>2010/2011</u>
\$		\$
	Current	
307,342	Rates	525,363
37,898	LSL Due from Other Councils	34,321
1,156,403	Sundry Debtors	910,610
(70,851)	Less Provision for Doubtful Debts	(23,633)
8,968	Long Term Loans-Interest Free & Self Supporting	649
-	Accrued Income - Self Supporting Loans	1,148
88,360	Goods and Services Tax	95,509
-	Prepayments	
<u>1,528,120</u>		<u>1,543,966</u>
	Non Current	
29,672	Rates Outstanding-Pensioner Deferred	38,193
49,099	Long Term Loans-Interest Free and Self Supporting	48,449
<u>78,771</u>		<u>86,642</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 Deferrals) Act 1992.

28 INVENTORIES

<u>ACTUAL</u> <u>2009/2010</u>		<u>ACTUAL</u> <u>2010/2011</u>
\$		\$
<u>13,414</u>	Comprises of Construction Materials, Fuels and Consumables	<u>7,497</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 2011

29 TRADE AND OTHER PAYABLES

<u>ACTUAL</u> <u>2009/2010</u>		<u>ACTUAL</u> <u>2010/2011</u>
\$		\$
265,969	Sundry Creditors	172,750
1,357	Accrued Expenses - Interest on Loans	9,348
-	Accrued Expenses - Salaries and Wages	9,346
-	Accrued Expenses - Time in Lieu	4,774
-	Other Payables - ESL Charges collected	136
-	Other Payables - PAYG Tax	54,418
<u>267,326</u>	Total	<u>250,772</u>

30 PROVISIONS

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

<u>ACTUAL</u> <u>2009/2010</u>		<u>ACTUAL</u> <u>2010/2011</u>
\$		\$
Current		
265,789	- Provision for Annual Leave	291,630
144,606	- Provision for Long Service Leave	208,407
74,931	- Provision for Sick Leave	67,583
12,061	- LSL Leave Owed To Other Local Governments	18,078
<u>497,387</u>		<u>585,698</u>
Non Current		
31,427	- Provision for Long Service Leave	30,442
<u>31,427</u>		<u>30,442</u>
<u>528,814</u>		<u>616,140</u>

31 EMPLOYEE NUMBERS AND REMUNERATION

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

No. of Employees

<u>2009/2010</u>		<u>2010/2011</u>
1	Annual Salary Range \$130,000 up to \$140,000 per annum	1
39.5	Total Number of Employees The number of full time equivalent employees at 30 June	44.76

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> <u>2009/2010</u>		<u>ACTUAL</u> <u>2010/2011</u>
\$		\$
1,839,937	By Nature/Type: Operating Grants	1,820,863
2,022,685	Non-operating Grants	792,866
<u>3,862,622</u>	Total	<u>2,613,728</u>
1,103,321	General Purpose Funding	1,213,641
260,000	Governance	401,487
156,655	Law, Order and Public Safety	223,692
110,816	Community Amenities	32,011
865,181	Recreation and Culture	80,154
1,258,493	Transport	641,343
-	Economic Services	21,400
108,156	Other Property & Services	-
<u>3,862,622</u>		<u>2,613,728</u>

33 CONTINGENT LIABILITIES

Council does not have any known contingent liabilities at 30th June 2011

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets				
042232 Proceeds Sale Of Assets - Admin Vehicles	(\$44,611)	\$0	(\$118,000)	\$0
051228 Proceeds Sale Of Assets - Ranger's Vehicle	\$0	\$0	\$0	\$0
077276 Proceeds Sale Of Assets - EHO Vehicle	(\$19,298)	\$0	(\$50,000)	\$0
079224 Proceeds Sale Of Asset - Doctors' Vehicles	\$0	\$0	\$0	\$0
106210 Proceeds Sale Of Assets - Planning Vehicle	(\$17,298)	\$0	(\$50,000)	\$0
133297 Proceeds From Sale Of Assets - Building	(\$13,636)	\$0	\$0	\$0
127297 Proceeds Sale Of Assets - Works Plant	(\$110,670)	\$0	(\$76,400)	\$0
139297 Proceeds Sale Of Assets - Community Bus	\$0	\$0	\$0	\$0
143295 Proceeds Sale Of Assets - Pwo Vehicles	\$0	\$0	(\$50,000)	\$0
144297 Proceeds - Sale Of Land	\$0	\$0	(\$650,000)	\$0
127298 Profit on Sale of Asset - Works Plant	(\$37,104)	\$203,133	\$0	\$25,847
144298 Written Down Value - Land	\$0	\$0	\$0	\$189,590
042198 Loss on Sale of Assets - Admin Vehicles	\$0	\$19,520	\$0	\$125,200
051198 Written Down Value - Ranger Vehicle	\$0	\$2,381	\$0	\$0
071901 Loss on Sale of Asset - EHO Vehicle	\$0	\$10,109	\$0	\$53,300
106198 Loss On Sale Of Assets	\$0	\$8,962	\$0	\$52,500
113198 Loss On Sale Of Assets	\$0	\$2,381	\$0	\$0
127198 Loss on Sale of Asset - Workers Plant	\$0	\$5,254	\$0	\$0
133198 Loss On Sale Of Assets - Building Vehicle	\$0	\$4,594	\$0	\$0
42251 Realisation on Sale of Assets	\$0	\$0	\$0	\$0
79223 Realisation on Sale of Assets	\$0	\$0	\$0	\$0
106223 Realisation on Sale of Assets	\$0	\$0	\$0	\$0
Realisation on Sale of Assets	\$0	\$0	\$0	\$0
127197 Realisation on Sale of Assets	\$0	\$0	\$0	\$0
133296 Realisation on Sale of Assets	\$0	\$0	\$0	\$0
Building Surveyor Y837	\$0	\$0	\$0	\$0
128198 Loss On Sale Of Assets	\$0	\$0	\$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
143198 Written Down Value Loss On Sale Of Assets - P.W.O. Vehicles	\$0	\$0	\$0	\$53,000
Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$242,618)	\$256,335	(\$994,400)	\$499,437
Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$242,618)	\$256,335	(\$994,400)	\$499,437
ABNORMAL ITEMS				
	\$0	\$0	\$0	\$0
Sub Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0
Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0
Total - OPERATING STATEMENT	(\$242,618)	\$256,335	(\$994,400)	\$499,437

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
RATES				
OPERATING EXPENDITURE				
031120 Admin O/Head & Labour Costs	\$0	\$77,344	\$0	\$79,344
031118 Rates - Salaries	\$0	\$52,606	\$0	\$49,185
031119 Rates - Superannuation	\$0	\$6,756	\$0	\$6,886
031121 Long Service Leave	\$0	\$1,707	\$0	\$1,454
031122 Cash Discrepancy	\$0	\$0	\$0	\$10
031124 Doubtful Debts Provision	\$0	\$2,782	\$0	\$5,000
031127 Rate Incentive	\$0	\$500	\$0	\$500
031128 Map Purchases	\$0	\$0	\$0	\$1,000
031129 Valuation Expenses	\$0	\$57,189	\$0	\$32,440
031130 Rate Write Offs Non Taxable	\$0	\$0	\$0	\$1,000
031131 Other Expenses-Rates	\$0	\$150	\$0	\$500
031132 Rate Debt Recovery Cost	\$0	\$16,651	\$0	\$7,500
039107 Write Offs Taxable	\$0	\$1,178	\$0	\$2,500
Sub Total - GENERAL RATES OP EXP	\$0	\$216,863	\$0	\$187,319
OPERATING INCOME				
031212 Rates	(\$3,255,587)	\$0	(\$3,255,588)	\$0
031213 Ex Gratia Rates	(\$7,946)	\$0	(\$7,285)	\$0
031214 Rates Non Payment Penalty	(\$56,033)	\$0	(\$40,598)	\$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	(\$21,710)	\$0	(\$38,000)	\$0
031219 Interest On Rates Instalments	(\$16,794)	\$0	(\$13,500)	\$0
031220 Instalment Admin Fee	(\$16,984)	\$0	(\$15,600)	\$0
031221 Back Rates Prior Year	\$0	\$0	(\$500)	\$0
031222 Pensioner Deferred Rate Interest	(\$1,703)	\$0	(\$1,560)	\$0
031223 ESL Non-Payment Penalty Interest	(\$1,671)	\$0	(\$1,100)	\$0
031230 Property Enquiry Fees	(\$12,303)	\$0	(\$13,000)	\$0
031231 Rate Debt Recovery Non Taxable	(\$11,575)	\$0	(\$6,000)	\$0
031232 Rates Debt Recovery Taxable	\$0	\$0	(\$7,500)	\$0
Sub Total - GENERAL RATES OP INC	(\$3,402,306)	\$0	(\$3,400,231)	\$0
Total - GENERAL RATES	(\$3,402,306)	\$216,863	(\$3,400,231)	\$187,319

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
OTHER GENERAL PURPOSE FUNDING				
OPERATING EXPENDITURE				
039104 Provision For Stock Write Off	\$0	\$0	\$0	\$3,000
039105 Sundry Expenses	\$0	\$0	\$0	\$500
039106 Debt Recovery	\$0	\$0	\$0	\$500
039199 Depreciation	\$0	\$180	\$0	\$180
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$0	\$180	\$0	\$4,180
OPERATING INCOME				
032250 Grants Comm - General Purpose	\$0	\$0	\$0	\$0
032260 Grant Funds (Untied)	(\$631,038)	\$0	(\$472,136)	\$0
032270 Grant Local Road (Untied)	(\$582,603)	\$0	(\$424,802)	\$0
039219 Charges Legal Costs	\$0	\$0	(\$100)	\$0
039222 Interest Earned Muni & Trust	(\$55,678)	\$0	(\$88,000)	\$0
039227 Interest Earned Reserve Funds	(\$142,043)	\$0	(\$80,000)	\$0
039228 Charges Legal Rates Non Tax	\$0	\$0	(\$50)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$1,411,362)	\$0	(\$1,065,088)	\$0
Total - OTHER GENERAL PURPOSE FUNDING	(\$1,411,362)	\$180	(\$1,065,088)	\$4,180
Total - GENERAL PURPOSE FUNDING	(\$4,813,668)	\$217,043	(\$4,465,319)	\$191,499

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL				
OPERATING EXPENDITURE				
041101 Attendance Fees	\$0	\$37,660	\$0	\$37,660
041102 Conference Expenses	\$0	\$17,598	\$0	\$25,300
041103 Election Expenses	\$0	\$0	\$0	\$1,500
041104 Presidential Allowance	\$0	\$11,625	\$0	\$11,625
041106 Refreshments & Receptions	\$0	\$19,512	\$0	\$22,000
041107 Citizenships & Presentations	\$0	\$985	\$0	\$250
041108 Printing & Stationery	\$0	\$279	\$0	\$1,800
041109 Communication Allowance	\$0	\$7,320	\$0	\$7,320
041110 Insurance	\$0	\$1,718	\$0	\$1,688
041111 Subscriptions	\$0	\$10,857	\$0	\$11,687
041112 Public Relations	\$0	\$44,665	\$0	\$50,132
041113 Community Projects	\$0	\$0	\$0	\$0
041114 Other-Sundry	\$0	\$0	\$0	\$2,000
041115 Legal Fees	\$0	\$0	\$0	\$500
041116 Portraits & Plaques	\$0	\$0	\$0	\$1,000
041117 It Allowance	\$0	\$6,000	\$0	\$6,000
041118 Travel Expenses	\$0	\$0	\$0	\$1,500
041121 Maintenance - Chambers	\$0	\$2,275	\$0	\$1,900
041122 Admin O/Head & Labour Costs	\$0	\$180,469	\$0	\$185,135
041124 Strategic Planning	\$0	\$0	\$0	\$7,000
041125 Long Service Leave	\$0	\$0	\$0	\$0
041127 SEAVROC	\$0	\$209	\$0	\$29,854
041128 SEAVROC Connect Lg Project Exp	\$0	\$168,048	\$0	\$225,888
041129 SEAVROC York Contribution To Projects	\$0	\$0	\$0	\$0
041130 SEAVROC Admin Overhead & Labour Cost	\$0	\$40,879	\$0	\$42,306
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	\$18,221	\$0	\$35,000
041160 South East Avon RTG Business Plan	\$0	\$59,960	\$0	\$150,000
041161 South East Avon RTG Asset Management	\$0	\$117,593	\$0	\$130,000
New Interest payable for 2010/11	\$0	\$0	\$0	\$0
041162 South East Avon RTG Expenditure	\$0	\$370	\$0	\$35,000
041163 R4R Business Plan Funding - Regional Component - CLGF Expe	\$0	\$2,000	\$0	\$0
041164 SEARTG Strategic Planning	\$0	\$16,898	\$0	\$0
041190 Depreciation Expense	\$0	\$703	\$0	\$703
Sub Total - MEMBERS OF COUNCIL OP/EXP	\$0	\$765,844	\$0	\$1,024,748
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	(\$2,772)	\$0	\$0	\$0
041232 Seavroc Infomaps Plum Project Grants	\$0	\$0	\$0	\$0
041237 Contributions And Donations	(\$4,027)	\$0	(\$100)	\$0
041238 Reimbursements Taxable Supply	(\$441)	\$0	(\$200)	\$0
041239 Reimbursements No Supply	(\$220)	\$0	\$0	\$0
041241 Seavroc Contributions	(\$29,668)	\$0	\$0	\$0
041242 Forward Capital Works Planning Income - CLGF	\$0	\$0	\$0	\$0
041260 South East Avon RTG Business Plan	(\$151,849)	\$0	(\$150,000)	\$0
041261 South East Avon RTG Asset Management	\$0	\$0	\$0	\$0
042163 South East Avon RTG Members Reimbursements	\$0	\$0	\$0	\$0
041264 Strategic Planning Capacity Building - Income	(\$110,000)	\$0	\$0	\$0
041265 Long Term Financial Planning Capacity Building Inc - RTG	(\$125,000)	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC	(\$423,977)	\$0	(\$150,300)	\$0
Total - MEMBERS OF COUNCIL	(\$423,977)	\$765,844	(\$150,300)	\$1,024,748

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
GOVERNANCE				
OPERATING EXPENDITURE				
042109 Administration - Salaries	\$0	\$650,007	\$0	\$667,000
042100 Less Allocated To Schedules	\$0	(\$1,289,065)	\$0	(\$1,322,395)
042104 Admin Garden Maintenance	\$0	\$4,283	\$0	\$10,488
042107 Insurance	\$0	\$75,873	\$0	\$67,038
042108 Superannuation Admin	\$0	\$73,471	\$0	\$93,380
042111 Housing Maintenance Fraser St - moved to Health	\$0	\$0	\$0	\$0
042112 Housing Mtnc - Forbes Street	\$0	\$3,244	\$0	\$6,155
042113 Bad Debts Written Off	\$0	\$0	\$0	\$250
042114 Motor Vehicle Expenses Allocated to Function 14	\$0	\$10,215	\$0	\$12,350
042115 Debt Recovery Costs - Sundry Debtors	\$0	\$0	\$0	\$0
042166 Minor Equipment Purchases	\$0	\$0	\$0	\$0
042167 Dishonour Cheque Fees	\$0	\$20	\$0	\$100
042168 Fringe Benefits General	\$0	\$44,713	\$0	\$41,000
042169 Consultant Fees	\$0	\$34,429	\$0	\$32,201
042171 Staff Training/Conferences	\$0	\$27,518	\$0	\$31,700
042173 Staff Telephone Expenses	\$0	\$2,550	\$0	\$2,870
042175 Long Service Leave	\$0	\$34,021	\$0	\$15,290
042176 Admin Building Maintenance	\$0	\$95,966	\$0	\$85,795
042178 Admin Telephone	\$0	\$10,852	\$0	\$12,000
042180 Admin Build - Internet Expense	\$0	\$7,759	\$0	\$7,716
042181 Purchase Admin Maps	\$0	\$0	\$0	\$500
042182 Staff Uniform Subsidy	\$0	\$5,466	\$0	\$5,000
042183 Office Expense - Printing	\$0	\$8,820	\$0	\$7,000
042184 Office Exp-Stationery	\$0	\$12,344	\$0	\$12,500
042185 Office Expenses-Advertising	\$0	\$19,077	\$0	\$8,000
042186 Office Exp-Office Equip Mtce	\$0	\$15,693	\$0	\$17,050
042187 Office Expenses-Bank Charges	\$0	\$12,194	\$0	\$13,150
042188 Office Exp-Computer Expenses - est. timeline LGS system 1/1/2	\$0	\$40,632	\$0	\$57,080
042189 Office Exp-Postage/Freight	\$0	\$11,451	\$0	\$10,000
042190 Office Expenses-Sundry	\$0	\$3,157	\$0	\$4,828
042191 Relocation Expenses	\$0	\$5,458	\$0	\$2,000
042193 Audit Fees	\$0	\$13,266	\$0	\$12,480
042195 Legal Expenses	\$0	\$2,596	\$0	\$8,000
042196 Title Search	\$0	\$0	\$0	\$250
042199 Depreciation Expense	\$0	\$77,731	\$0	\$79,224
Sub Total - GOVERNANCE - GENERAL OP/EXP	\$0	\$13,741	\$0	\$0
OPERATING INCOME				
042220 Contributions Taxable Supply	(\$55)	\$0	(\$100)	\$0
041236 Miscellaneous Grants	\$0	\$0	\$0	\$0
042221 Reimbursements Taxable Supply	(\$30,384)	\$0	(\$10,000)	\$0
042222 Donations	\$0	\$0	\$0	\$0
042223 Reimbursements Staff Uniform	(\$652)	\$0	(\$250)	\$0
042224 Charges-Other Taxable Supply	(\$47)	\$0	(\$200)	\$0
042225 Charges Other Non Tax Supply	(\$740)	\$0	(\$150)	\$0
042226 Charges-Legal Costs Taxable	\$0	\$0	\$0	\$0
042228 Reimbursements Non Tax Supply	(\$75)	\$0	(\$350)	\$0
042233 Housing Rent	(\$5,200)	\$0	(\$5,200)	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC	(\$37,153)	\$0	(\$16,250)	\$0
Total - GOVERNANCE - GENERAL	(\$37,153)	\$13,741	(\$16,250)	\$0
Total - GOVERNANCE	(\$461,130)	\$779,584	(\$166,550)	\$1,024,748

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
FIRE PREVENTION				
OPERATING EXPENDITURE				
051101 Admin O/Head & Labour Costs	\$0	\$51,563	\$0	\$52,896
051103 Fire Insurance	\$0	\$9,325	\$0	\$9,713
051104 Communication Mtce & Repairs	\$0	\$2,190	\$0	\$2,000
051105 Fire Control Expenses	\$0	\$23,171	\$0	\$12,510
051107 Fire Breaks - Shire Land	\$0	\$6,514	\$0	\$6,526
051108 Staff Training	\$0	\$2,474	\$0	\$4,200
051109 Ranger Vehicle Expenses	\$0	\$13,417	\$0	\$6,900
051113 Computer Maintenance	\$0	\$425	\$0	\$1,000
051115 Talbot Fire Base Maintenance	\$0	\$0	\$0	\$300
051120 Fire Control - Salaries	\$0	\$28,916	\$0	\$53,636
051121 Fire Control - Superannuation	\$0	\$4,376	\$0	\$7,509
051122 Fire Control - Long Service Leave	\$0	\$1,245	\$0	\$432
051125 Plant & Equipment Maintenance	\$0	\$454	\$0	\$1,400
051126 Vehicle Maintenance	\$0	\$14,341	\$0	\$9,000
051127 Land & Buildings Maintenance	\$0	\$136	\$0	\$14,660
051128 Protective Clothing	\$0	\$6,266	\$0	\$6,000
051129 Other Goods & Services	\$0	\$1,025	\$0	\$1,450
051130 Fire Breaks - Contractors	\$0	\$0	\$0	\$6,000
051199 Depreciation Expense	\$0	\$89,463	\$0	\$87,171
Sub Total - FIRE PREVENTION OP/EXP	\$0	\$255,298	\$0	\$283,303
OPERATING INCOME				
051201 ESL Commission	(\$4,000)	\$0	(\$4,000)	\$0
051214 Reimbursements Non Taxable	(\$133)	\$0	\$0	\$0
051217 Fines & Penalties Fire Prevention	(\$6,283)	\$0	(\$4,000)	\$0
051220 ESL Grants	(\$35,810)	\$0	(\$25,000)	\$0
051221 Reimbursements - Fire Break	(\$5,895)	\$0	(\$6,000)	\$0
051224 Reimbursements Taxable Supply	\$0	\$0	(\$10)	\$0
051225 FESA Capital Grants	(\$171,216)	\$0	(\$350,040)	\$0
Sub Total - FIRE PREVENTION OP/INC	(\$223,336)	\$0	(\$389,050)	\$0
Total - FIRE PREVENTION	(\$223,336)	\$255,298	(\$389,050)	\$283,303
ANIMAL CONTROL				
OPERATING EXPENDITURE				
052163 Animal Control - Salaries	\$0	\$39,887	\$0	\$55,797
052164 Animal Control - Superannuation	\$0	\$4,376	\$0	\$7,812
052165 Uniform Allowance	\$0	\$821	\$0	\$500
052166 Admin O/Head & Labour Costs	\$0	\$51,563	\$0	\$52,896
052167 Long Service Leave	\$0	\$0	\$0	\$0
052169 Sundry Expenditure	\$0	\$12,712	\$0	\$11,180
052170 Staff Training & Conferences	\$0	\$3,272	\$0	\$800
052199 Depreciation Expense	\$0	\$337	\$0	\$337
Sub Total - ANIMAL CONTROL OP/EXP	\$0	\$112,967	\$0	\$129,322

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
OPERATING INCOME				
052282 Fines & Penalties Animal Control	(\$605)	\$0	(\$1,000)	\$0
052283 Charges-Impounding Fees	(\$1,959)	\$0	(\$1,500)	\$0
052284 Charges-Dog Registration	(\$7,316)	\$0	(\$6,500)	\$0
052285 Sundry Income Tax Supply	(\$15,248)	\$0	(\$18,815)	\$0
052289 Dog Tag Replacements	(\$17)	\$0	(\$10)	\$0
Sub Total - ANIMAL CONTROL OP/INC	(\$25,146)	\$0	(\$27,825)	\$0
Total - ANIMAL CONTROL	(\$25,146)	\$112,967	(\$27,825)	\$129,322
OTHER LAW ORDER & PUBLIC SAFETY				
OPERATING EXPENDITURE				
053102 Crime Prevention Expenditure	\$0	\$67	\$0	\$1,200
51 - Office of Crime Prevention - Grafitti Tracking Project Grant - funds rec'd 10/11	\$0	\$0	\$0	\$0
51 - Office of Crime Prevention - Grafitti Tracking Project Annual Licence Fee	\$0	\$0	\$0	\$0
053111 Rural Street Numbering	\$0	\$963	\$0	\$800
053120 Abandoned Vehicle Expenditure	\$0	\$384	\$0	\$500
053140 Community Emergency Services Manager	\$0	\$0	\$0	\$0
053130 Local Emergency Planning Expenditure	\$0	\$8	\$0	\$5,500
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$0	\$1,421	\$0	\$8,000
OPERATING INCOME				
053201 Government Grants - Crime Prevention	(\$16,666)	\$0	(\$1,200)	\$0
053202 Developers' Contributions To Rural Numbers	(\$50)	\$0	(\$300)	\$0
053204 Government Grants	\$0	\$0	\$0	\$0
053220 Abandoned Vehicle Income	\$0	\$0	(\$500)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	(\$16,716)	\$0	(\$2,000)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY	(\$16,716)	\$1,421	(\$2,000)	\$8,000
Total - LAW ORDER & PUBLIC SAFETY	(\$265,198)	\$369,687	(\$418,875)	\$420,625

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

Current Year Actual 2010-11		Current Year Budget 2010-11	
Income	Expenditure	Income	Expenditure

EDUCATION & WELFARE

OTHER WELFARE

OPERATING EXPENDITURE

065101	Work for the Dole - Expenditure	\$0	\$0	\$0	\$0
066101	Admin O'Head & Labour Costs	\$0	\$6,445	\$0	\$6,612
067101	Cent Units Build/Garden Mtce	\$0	\$17,837	\$0	\$42,946
067199	Depreciation Expense	\$0	\$1,532	\$0	\$1,371
068101	Maintenance PML - Contingency	\$0	\$6,985	\$0	\$6,437
068199	Depreciation	\$0	\$17,990	\$0	\$17,842
069101	Education Expenses	\$0	\$8,500	\$0	\$8,500

Sub Total - OTHER WELFARE OP/EXP

\$0	\$59,290	\$0	\$83,708
-----	----------	-----	----------

OPERATING INCOME

065202	Work for the Dole - Income	\$0	\$0	\$0	\$0
067202	Rent Centennial Units	(\$21,516)	\$0	(\$20,592)	\$0
067205	Reimbursements Taxable Supply	\$0	\$0	(\$1,437)	\$0
068201	Contributions & Donations Pml refer to GL 67205	(\$1,307)	\$0	\$0	\$0
068204	Grants Income	\$0	\$0	\$0	\$0

Sub Total - OTHER WELFARE OP/INC

(\$22,823)	\$0	(\$22,029)	\$0
------------	-----	------------	-----

Total - OTHER WELFARE

(\$22,823)	\$59,290	(\$22,029)	\$83,708
------------	----------	------------	----------

Total - EDUCATION & WELFARE

(\$22,823)	\$59,290	(\$22,029)	\$83,708
------------	----------	------------	----------

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
	HEALTH			
HEALTH ADMINISTRATION & INSPECTION				
OPERATING EXPENDITURE				
077155 Health - Salaries	\$0	\$124,896	\$0	\$163,770
077156 Health - Superannuation	\$0	\$11,946	\$0	\$22,928
077157 Admin O/Head & Labour Costs	\$0	\$51,563	\$0	\$52,896
077158 Long Service Leave	\$0	\$2,937	\$0	\$560
077160 Health Control Expenses	\$0	\$24,254	\$0	\$15,443
077161 Staff Training EHO	\$0	\$1,914	\$0	\$6,000
077166 Health Promotions	\$0	\$800	\$0	\$600
077167 Provision for Doubtful Debts	\$0	\$0	\$0	\$0
077162 Vehicle Operating Expenses	\$0	\$5,738	\$0	\$12,600
077163 Housing Maintenance Fraser St	\$0	\$4,702	\$0	\$7,440
077199 Depreciation Expense	\$0	\$4,185	\$0	\$5,634
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$0	\$232,936	\$0	\$287,871
OPERATING INCOME				
077272 Housing Rent	(\$7,800)	\$0	(\$7,800)	\$0
077273 Health Prosecutions	\$0	\$0	(\$3,500)	\$0
077274 Septic Tank App Fee Charges	(\$4,180)	\$0	(\$3,500)	\$0
077275 Septic Inspection Fee	(\$2,870)	\$0	(\$3,500)	\$0
077277 Health Act -Charges	(\$10,336)	\$0	(\$5,500)	\$0
077278 Trading Public Places -Charges	(\$2,796)	\$0	(\$3,000)	\$0
077255 Health Reimbursements	(\$15,772)	\$0	(\$30,000)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$43,754)	\$0	(\$56,800)	\$0
Total - HEALTH ADMIN & INSPECTION	(\$43,754)	\$232,936	(\$56,800)	\$287,871
OTHER HEALTH				
OPERATING EXPENDITURE				
078113 Analytical Expenses	\$0	\$698	\$0	\$580
079158 Medical Pract Vehicle Expenses	\$0	\$13,346	\$0	\$13,116
079160 Housing Maintenance Med 24 Ford Street	\$0	\$2,924	\$0	\$10,657
079161 Housing Maintenance - 2 Dinsdale St	\$0	\$4,475	\$0	\$6,017
079162 Medical Pract Sundry Expenses	\$0	\$0	\$0	\$50
079199 Depreciation	\$0	\$5,749	\$0	\$5,506
079163 Medical Expenses Other	\$0	\$1,882	\$0	\$6,600
Sub Total - OTHER HEALTH OP/EXP	\$0	\$29,074	\$0	\$42,526
OPERATING INCOME				
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Sub Total - OTHER HEALTH OP/INC	\$0	\$0	\$0	\$0
Total - OTHER HEALTH	\$0	\$29,074	\$0	\$42,526
Total - HEALTH	(\$43,754)	\$262,010	(\$56,800)	\$330,397

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE				
OPERATING EXPENDITURE				
101101 Admin O/Head & Labour Costs	\$0	\$64,453	\$0	\$66,120
101103 Litter Control	\$0	\$0	\$0	\$550
101104 Recycling Services	\$0	\$65,406	\$0	\$69,650
101105 Seavroc Regional Waste Minimisation Strategy	\$0	\$17,950	\$0	\$69,963
101106 Waste Management Facility Mtce	\$0	\$2,110	\$0	\$6,443
51 - Materials and contracts - Termite		\$0		
101107 Advertising	\$0	\$0	\$0	\$1,000
101108 Avon Waste - Transfer Stn Op	\$0	\$115,073	\$0	\$103,500
101109 Refuse Collection (Contractor)	\$0	\$113,354	\$0	\$120,800
101110 Dumping/Disposal Fees	\$0	\$72,272	\$0	\$77,000
101113 Drum Muster Collection	\$0	\$6,566	\$0	\$4,435
101114 Skip Bins Verge Collection	\$0	\$21,437	\$0	\$19,280
101115 Bulk Rubbish Verge Collection	\$0	\$20,720	\$0	\$20,952
101199 Depreciation	\$0	\$9,666	\$0	\$9,455
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$0	\$509,007	\$0	\$569,148
OPERATING INCOME				
101214 Charges-Rubbish Service	(\$262,968)	\$0	(\$226,000)	\$0
101215 Bin Service-Additional Bins	(\$102,423)	\$0	(\$96,000)	\$0
101216 Waste Management Levy	(\$127,048)	\$0	(\$124,000)	\$0
101218 Reimbursements Taxable	(\$131)	\$0	-\$250	\$0
101219 Reimbursements Non Taxable	(\$4,650)	\$0	(\$1,000)	\$0
101221 Charges - Waste Removal Lic	\$0	\$0	\$0	\$0
101224 Fines & Infringements -Litter	\$0	\$0	\$0	\$0
101225 Operating Grants - Waste Management	(\$5,218)	\$0	\$0	\$0
101226 Grants Capital- Household Refuse	\$0	\$0	\$0	\$0
07 - Dept of Water - Fencing Waste Facility				
Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$502,438)	\$0	(\$447,250)	\$0
Total - SANITATION HOUSEHOLD REFUSE	(\$502,438)	\$509,007	(\$447,250)	\$569,148
SANITATION OTHER				
OPERATING EXPENDITURE				
102147 Street Bin Collection - Contract	\$0	\$6,539	\$0	\$5,190
102148 Main Street Bins - Mtce	\$0	\$323	\$0	\$1,500
102199 Depreciation Expense	\$0	\$153	\$0	\$153
Sub Total - SANITATION OTHER OP/EXP	\$0	\$7,015	\$0	\$6,843
OPERATING INCOME				
	\$0	\$0	\$0	\$0
Sub Total - SANITATION OTHER OP/INC	\$0	\$0	\$0	\$0
Total - SANITATION OTHER	\$0	\$7,015	\$0	\$6,843

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

Current Year Actual 2010-11		Current Year Budget 2010-11	
Income	Expenditure	Income	Expenditure

PROTECTION OF THE ENVIRONMENT

OPERATING EXPENDITURE

105101	Maintenance Exp Tree Planter	\$0	\$306	\$0	\$280
105102	Roadside Conservation	\$0	\$0	\$0	\$1,000
105103	Weed / Pest Control Programmes	\$0	\$0	\$0	\$1,000
105104	Environmental Control Expenses	\$0	\$597	\$0	\$12,420
105105	Rural Towns - Liquid Assets	\$0	\$24,979	\$0	\$25,000
105106	Greencorp Expenses	\$0	\$0	\$0	\$0

Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$25,882	\$0	\$39,700
---	--	-----	----------	-----	----------

OPERATING INCOME

105254	Charges - Tree Planter	\$0	\$0	(\$240)	\$0
105255	Reimbursements	(\$182)	\$0	(\$10)	\$0
05203	Weed / Pest Management Grants	(\$1,100)	\$0	\$0	\$0
105205	Liquid Assets - Income	(\$25,000)	\$0	-\$25,000	\$0
		\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$26,282)	\$0	(\$25,250)	\$0

Total - PROTECTION OF THE ENVIRONMENT		(\$26,282)	\$25,882	(\$25,250)	\$39,700
--	--	------------	----------	------------	----------

TOWN PLANNING & REGIONAL DEVELOPMENT

OPERATING EXPENDITURE

106180	Planning - Salaries	\$0	\$145,058	\$0	\$197,682
106181	Planning - Superannuation	\$0	\$19,010	\$0	\$27,676
106182	Planning - Long Service Leave	\$0	\$6,253	\$0	\$511
106184	Admin O/Head & Labour Costs	\$0	\$90,235	\$0	\$92,568
106185	Control Exp-Plan Consultant	\$0	\$1,000	\$0	\$5,000
106186	Control Expenses-Advertising	\$0	\$12,398	\$0	\$11,000
106187	Control Expenses-Legal Fees	\$0	\$14,404	\$0	\$27,000
106188	Control Expenses-Sundry	\$0	\$5,052	\$0	\$14,000
106191	Review Town Planning Scheme	\$0	\$0	\$0	\$5,000
106192	Vehicle Operating Expenses Planner	\$0	\$4,790	\$0	\$0
106193	Housing Mtc Osnaburg- Planner	\$0	\$5,295	\$0	\$4,546
106194	Heritage Review Guidelines	\$0	\$12,939	\$0	\$15,750
106199	Depreciation	\$0	\$12,033	\$0	\$12,048

Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$328,466	\$0	\$412,781
---	--	-----	-----------	-----	-----------

OPERATING INCOME

106200	Reimbursements-Advertising	(\$9,600)	\$0	(\$7,000)	\$0
106201	Sale Of Text Scheme Texts	(\$70)	\$0	\$0	\$0
106202	Appl Planning Consent Charges	(\$19,590)	\$0	(\$20,000)	\$0
106203	Rezoning Application Charges	(\$9,561)	\$0	(\$11,000)	\$0
106204	Sub Div/Amalgamate Clearance	(\$1,541)	\$0	(\$1,000)	\$0
106206	Planning/Engineering Supervision Fee	\$0	\$0	(\$7,000)	\$0
106209	Other Planning Income - Taxable	(\$14,069)	\$0	\$0	\$0
106211	Sale Planning Services To Seavroc	\$0	\$0	(\$5,000)	\$0
106212	Payment in Lieu Of Car Parking	(\$156,600)	\$0	(\$29,490)	\$0
106213	Fines & Penalties - Planning	\$0	\$0	\$0	\$0
106214	Rent Received Planner's House 2	(\$9,090)	\$0	(\$7,800)	\$0
106215	Reimburse- Planning Legal Expenses	\$0	\$0	(\$2,000)	\$0

Sub Total - TOWN PLAN & REG DEV OP/INC		(\$220,122)	\$0	(\$90,290)	\$0
---	--	-------------	-----	------------	-----

Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$220,122)	\$328,466	(\$90,290)	\$412,781
---	--	-------------	-----------	------------	-----------

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES				
OPERATING EXPENDITURE				
109101 Admin O'Head & Labour Costs - Cemetery	\$0	\$12,891	\$0	\$13,224
109137 Cemetery Maintenance	\$0	\$71,150	\$0	\$102,896
109141 Street Furniture Maintenance	\$0	\$2,296	\$0	\$2,875
109143 Toilets Howick St Maintenance	\$0	\$19,054	\$0	\$16,154
109144 Sewerage Ponds Maintenance	\$0	\$3,308	\$0	\$9,271
109145 Contribution To Sewerage Scheme Extension	\$0	\$0	\$0	\$22,000
109149 Youth Development Contribution	\$0	\$26	\$0	\$3,000
109151 Yac Funds Transferred To Trust	\$0	\$782	\$0	\$0
109152 Youth Scholarship Programs	\$0	\$0	\$0	\$0
109154 Loan 60 Redemption Interest	\$0	\$3,762	\$0	\$3,762
109155 Yac Fundraising Expenses	\$0	\$469	\$0	\$600
109156 Admin O/Head & Labour Costs	\$0	\$12,891	\$0	\$13,224
109158 Yac Grants Expenditure	\$0	\$12,730	\$0	\$12,000
109160 Youth Services - Salaries	\$0	\$32,155	\$0	\$34,363
109161 Youth Services - Superannuation	\$0	\$2,962	\$0	\$4,811
109163 Contributions To Youth Organisations	\$0	\$0	\$0	\$0
109171 Long Service Leave	\$0	(\$514)	\$0	\$251
109199 Depreciation Expense	\$0	\$4,447	\$0	\$4,440
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	\$0	\$178,407	\$0	\$242,871
OPERATING INCOME				
109250 Grave Reservation Fees	(\$1,950)	\$0	(\$1,500)	\$0
109251 Cemetery - Search & Copy Fees	\$0	\$0	(\$30)	\$0
109253 Cemetery Fees-Burial & Interment	(\$20,245)	\$0	(\$15,000)	\$0
109254 Cemetery-Plates	(\$1,064)	\$0	(\$1,600)	\$0
109255 Cemetery Monument Permit	(\$2,583)	\$0	(\$2,000)	\$0
109256 Cemetery-Undertaker License	(\$3,000)	\$0	(\$2,000)	\$0
109257 Grant Youth Plan	\$0	\$0	\$0	\$0
109260 Reimbursement Water Supply Ssl 60 (Principal & Interest)	(\$3,762)	\$0	(\$3,762)	\$0
109261 Grant - Bus Shelter	\$0	\$0	\$0	\$0
109262 Yac Fundraising Income	(\$1,251)	\$0	(\$4,500)	\$0
109264 Youth Development Income - Leeuwin	\$0	\$0	-\$9,300	\$0
109265 Youth Services Income	(\$2,310)	\$0	\$0	\$0
109266 Youth Development Grants	(\$693)	\$0	\$0	\$0
109267 Yac General Income- Holiday Programmes	(\$494)	\$0	(\$600)	\$0
109269 Charges Liquid Waste Removal	(\$16,337)	\$0	(\$15,000)	\$0
109270 Contributions & Donations Youth Advisory Council	(\$1,000)	\$0	(\$10)	\$0
109271 Reimbursements Non Taxable - Septic Ponds	\$0	\$0	\$0	\$0
109272 Reimbursements Non Taxable	(\$683)	\$0	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC	(\$55,373)	\$0	(\$55,302)	\$0
Total - OTHER COMMUNITY AMENITIES	(\$55,373)	\$178,407	(\$55,302)	\$242,871
Total - COMMUNITY AMENITIES	(\$804,215)	\$1,048,778	(\$618,092)	\$1,271,343

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11		
	Income	Expenditure	Income	Expenditure	
PUBLIC HALL & CIVIC CENTRES					
OPERATING EXPENDITURE					
111101	Old Fire Station	\$0	\$3,561	\$0	\$12,539
111102	Town Hall	\$0	\$126,937	\$0	\$141,755
111103	Scout Hall	\$0	\$331	\$0	\$326
111104	Greenhills Hall	\$0	\$4,200	\$0	\$4,200
111106	Interest On Loans - Community Resource Centre	\$0	\$0	\$0	\$30,000
111107	Talbot Hall	\$0	\$4,200	\$0	\$4,200
111108	Community Resource Centre Maintenance	\$0	\$0	\$0	\$24,750
111120	Admin O/Head & Labour Costs	\$0	\$32,227	\$0	\$33,060
111122	Loan Interest Repayments Town Hall	\$0	\$0	\$0	\$0
111199	Depreciation Expense	\$0	\$25,072	\$0	\$40,092
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$0	\$196,528	\$0	\$290,922
OPERATING INCOME					
111214	Community Resource Centre - Leases	\$0	\$0	(\$44,203)	\$0
111215	Reimbursements	(\$45)	\$0	(\$6,050)	\$0
111216	Hall Hire - Charges	(\$9,986)	\$0	(\$12,500)	\$0
111217	Lease - Scout Hall	\$0	\$0	\$0	\$0
111218	Liquor License Charges	(\$336)	\$0	(\$350)	\$0
111219	Grant Income	\$0	\$0	(\$250,000)	\$0
111220	Donations Multi Purpose Centre	\$0	\$0	\$0	\$0
111221	Grant Town Hall Heritage	(\$30,000)	\$0	(\$231,000)	\$0
111224	Tenant Charges Olde York Fire Station	(\$2,540)	\$0	(\$2,640)	\$0
111225	Grants - Royalties For Regions	\$0	\$0	(\$300,000)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$42,908)	\$0	(\$846,743)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		(\$42,908)	\$196,528	(\$846,743)	\$290,922

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11		
	Income	Expenditure	Income	Expenditure	
	OTHER RECREATION & SPORT				
OPERATING EXPENDITURE					
Public Parks, Gardens, Reserves Maintenance					
113100	Avon Park Maintenance	\$0	\$59,493	\$0	\$59,305
113101	Johanna Whitely Park Maintenance	\$0	\$6,036	\$0	\$13,572
113102	Peace Grove Maintenance	\$0	\$25,334	\$0	\$21,535
113103	War Memorial Gardens Maintenance	\$0	\$7,605	\$0	\$7,303
113104	Sundry Parks & Reserve	\$0	\$49,540	\$0	\$41,754
113105	Henrietta St Gardens Maintenance	\$0	\$494	\$0	\$1,390
113106	Gwamby/Avon Ascent Maintenance	\$0	\$17,826	\$0	\$19,455
113107	Arboretum Maintenance - Ford/Grey St	\$0	\$894	\$0	\$1,185
113108	Monger St Reserve Maintenance	\$0	\$5,328	\$0	\$1,052
113110	Information Bay	\$0	\$0	\$0	\$300
113111	Loan Redemption Interest - Forrest Oval	\$0	\$8,200	\$0	\$43,241
113112	Youth Skate Park	\$0	\$2,413	\$0	\$1,255
113115	Toilets Avon Park	\$0	\$30,515	\$0	\$26,193
113116	Mt Brown Park Maintenance	\$0	\$6,808	\$0	\$16,098
113117	Candice Bateman Park Maintenance	\$0	\$14,117	\$0	\$18,034
113118	Moto Cross Track Maintenance	\$0	\$3,449	\$0	\$4,113
113119	Avon Walk Trail Maintenance	\$0	\$3,713	\$0	\$6,528
113120	Gardener Vehicles	\$0	\$1,240	\$0	\$3,200
113121	Bowling Club Maintenance (part year only)	\$0	\$8,956	\$0	\$4,021
113122	Racecourse Maintenance	\$0	\$33,698	\$0	\$57,802
113124	Trotting Track Maintenance	\$0	\$4,709	\$0	\$30,000
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	\$103,125	\$0	\$105,792
113152	Long Service Leave	\$0	\$971	\$0	\$437
113153	Forrest Oval Stadium Mtce	\$0	\$27,861	\$0	\$48,919
113155	Forrest Oval Pavilion	\$0	\$5,061	\$0	\$11,283
113141	Forrest Oval Convention Centre	\$0	\$0	\$0	\$0
New	Forrest Oval Lights - Electricity	\$0	\$0	\$0	\$0
113156	Forrest Oval Grounds Maintenance	\$0	\$61,432	\$0	\$76,676
113157	Forrest Oval Water Supplies	\$0	\$39,071	\$0	\$41,757
113159	Regional Community Recreation Officer Scheme	\$0	\$0	\$0	\$0
113160	Recreation - Salaries	\$0	\$31,317	\$0	\$37,844
113161	Recreation - Superannuation	\$0	\$2,209	\$0	\$5,298
113167	Sporting Club Sponsorships	\$0	\$741	\$0	\$815
113169	Hockey Oval Maintenance	\$0	\$8,898	\$0	\$20,912
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	\$208,362	\$0	\$33,475
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$0	\$779,416	\$0	\$760,544

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
OPERATING INCOME				
113220 Reimbursements Taxable Supply	(\$1,476)	\$0	(\$20,350)	\$0
New Charges - Forrest Oval Lights	\$0	\$0	\$0	\$0
113241 Convention Centre - Memberships	\$0	\$0	\$0	\$0
113242 Convention Centre - Hire	\$0	\$0	\$0	\$0
113243 Convention Centre - Gym	\$0	\$0	\$0	\$0
113221 Stadium Hire Charges	(\$5,745)	\$0	(\$3,000)	\$0
113222 Avon Park - Charges	(\$64)	\$0	(\$30)	\$0
113223 Reimbursement Non Taxable Supp	\$0	\$0	\$0	\$0
113224 Leases - Charges	(\$30,029)	\$0	(\$18,800)	\$0
113226 Bowling Club - Power Reimb Gst Incl	(\$3,682)	\$0	(\$3,500)	\$0
113244 Convention Centre	\$0	\$0	\$0	\$0
113229 Recreation Grants	(\$47,154)	\$0	(\$230,000)	\$0
113239 Recreation Grants - Non Taxable	\$0	\$0	\$0	\$0
113230 Squash & Gym -Hire Fees	(\$11,097)	\$0	(\$12,200)	\$0
113231 Pavilion - Hire Charges	(\$433)	\$0	(\$750)	\$0
113258 Donations/Contrib Non Taxable	\$0	\$0	(\$8,000)	\$0
13260 Transfer From POS Trust Fund	(\$41,930)	\$0	(\$95,000)	\$0
113273 Government Grant Trails Master Plan	\$0	\$0	\$0	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC	(\$141,610)	\$0	(\$391,630)	\$0
Total - OTHER RECREATION & SPORT	(\$141,610)	\$779,416	(\$391,630)	\$760,544
SWIMMING POOL				
OPERATING EXPENDITURE				
112150 Swimming Pool - Salaries	\$0	\$54,530	\$0	\$78,749
112151 Swimming Pool - Superannuation	\$0	\$7,469	\$0	\$11,025
112153 Admin O/Head & Labour Costs	\$0	\$58,008	\$0	\$59,508
112154 Long Service Leave	\$0	\$2,001	\$0	\$1,350
112155 Swimming Pool-Water	\$0	\$9,356	\$0	\$8,551
112156 Swimming Pool-Electricity	\$0	\$9,497	\$0	\$10,000
112157 Swimming Pool - Chemicals	\$0	\$11,347	\$0	\$11,500
112158 General Maintenance Pool	\$0	\$11,687	\$0	\$18,484
2159 Telephone	\$0	\$602	\$0	\$800
112164 Pool Garden Maintenance	\$0	\$3,692	\$0	\$5,246
112199 Depreciation Expense	\$0	\$16,720	\$0	\$14,688
Sub Total - SWIMMING POOL OP/EXP	\$0	\$184,909	\$0	\$219,901
OPERATING INCOME				
112072 Grants Government	(\$3,000)	\$0	(\$117,604)	\$0
112273 Pool Admission Charges	(\$28,658)	\$0	(\$25,500)	\$0
112277 Reimbursements - Non Taxable	\$0	\$0	(\$10)	\$0
Sub Total - SWIMMING POOL OP/INC	(\$31,658)	\$0	(\$143,114)	\$0
Total - SWIMMING POOL	(\$31,658)	\$184,909	(\$143,114)	\$219,901

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11		
	Income	Expenditure	Income	Expenditure	
LIBRARIES					
OPERATING EXPENDITURE					
115110	Admin O/Head & Labour Costs	\$0	\$38,672	\$0	\$39,672
115111	Library Operating-Stationery	\$0	\$595	\$0	\$1,100
115112	Library Operating-Freight	\$0	\$265	\$0	\$400
115113	Office Expenses	\$0	\$1,334	\$0	\$1,850
115114	Lost Books	\$0	\$290	\$0	\$1,250
115115	Magazines/Newspapers	\$0	\$359	\$0	\$400
115116	Storytime Library	\$0	\$370	\$0	\$400
115117	Books - Purchases	\$0	\$1,737	\$0	\$7,500
115118	Long Service Leave	\$0	\$0	\$0	\$0
115120	Library - Salaries	\$0	\$22,972	\$0	\$52,140
115121	Library - Superannuation	\$0	\$1,270	\$0	\$7,300
115122	Doubtful Debts Provision Library	\$0	\$0	\$0	\$0
115124	Library Equipment	\$0	\$1,349	\$0	\$1,500
115126	Library Staff Training	\$0	\$0	\$0	\$500
115199	Depreciation Expense	\$0	\$284	\$0	\$283
Sub Total - LIBRARIES OP/EXP		\$0	\$69,497	\$0	\$114,295
OPERATING INCOME					
115229	Charges-Lost Books	\$120	\$0	(\$400)	\$0
115230	Sundry Income Taxable Supply	(\$214)	\$0	(\$6,020)	\$0
Sub Total - LIBRARIES OP/INC		(\$94)	\$0	(\$6,420)	\$0
Total - LIBRARIES		(\$94)	\$69,497	(\$6,420)	\$114,295
OTHER CULTURE					
OPERATING EXPENDITURE					
RESIDENCY MUSEUM					
118105	Heritage Council Project - Avon Tce	\$0	\$0	\$0	\$0
118111	Loan Interest Repayments-Archives Centre	\$0	\$0	\$0	\$6,500
118112	Archives Building Contribution	\$0	\$0	\$0	\$0
118165	Attendants' Fees	\$0	\$0	\$0	\$1,000
118166	Secretaries' Fees	\$0	\$0	\$0	\$300
118167	Museum Shop Stock Purchases	\$0	\$382	\$0	\$1,000
118172	Residency Museum Building Mtce	\$0	\$20,064	\$0	\$25,643
118173	Maintenance Exhibits	\$0	\$3,937	\$0	\$3,650
118175	Museum Promotion & Marketing	\$0	\$293	\$0	\$2,000
118176	Museum Phone, Internet & Computer	\$0	\$1,071	\$0	\$3,000
118177	Stationery/Postage	\$0	\$81	\$0	\$750
118178	Membership Fees	\$0	\$110	\$0	\$350
118179	Volunteers Police Clearances	\$0	\$82	\$0	\$130
118181	Refreshments	\$0	\$557	\$0	\$700
118182	Equipment	\$0	\$909	\$0	\$1,600
118183	Conferences, Travelling	\$0	\$160	\$0	\$860
118184	Research Projects	\$0	\$23	\$0	\$525
118185	Sundry Expenses	\$0	\$1,025	\$0	\$750
118188	Residency Museum Garden-Shire	\$0	\$2,708	\$0	\$7,440
118190	Interpretation Plan Expenditure	\$0	\$8,916	\$0	\$5,000
118191	Salaries Residency Museum	\$0	\$39,532	\$0	\$40,434
118192	Residency Museum - Superannuation	\$0	\$3,390	\$0	\$5,661
118193	Long Service Leave - Residency Museum	\$0	\$2,555	\$0	\$288
118199	Depreciation Expense	\$0	\$8,537	\$0	\$8,092

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
OTHER CULTURE				
		\$0		\$0
119116 Radio Station Maintenance - Barker St	\$0	\$2,475	\$0	\$2,110
119117 Old Convent - York History	\$0	\$11,815	\$0	\$9,000
119119 Old Convent- Sale Expenses	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/EXP	\$0	\$108,621	\$0	\$126,783
OPERATING INCOME				
118221 Museum Entry Fees	(\$2,905)	\$0	(\$6,500)	\$0
118222 Sale Postcards/Books	(\$400)	\$0	(\$500)	\$0
118223 Donations	(\$345)	\$0	(\$10)	\$0
118225 Reimbursements Taxable Supply	\$0	\$0	\$0	\$0
118227 Research Project Serv Charge	\$0	\$0	\$0	\$0
118228 Grant Income	\$0	\$0	(\$5,000)	\$0
19220 Other Culture - Sundry Income	(\$1,104)	\$0	(\$10)	\$0
Sub Total - OTHER CULTURE OP/INC	(\$4,755)	\$0	(\$12,020)	\$0
Total - OTHER CULTURE	(\$4,755)	\$108,621	(\$12,020)	\$126,783
Total - RECREATION AND CULTURE	(\$221,025)	\$1,338,972	(\$1,399,927)	\$1,512,444

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

Current Year Actual 2010-11		Current Year Budget 2010-11	
Income	Expenditure	Income	Expenditure

STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE

OPERATING EXPENDITURE

125109	Street Cleaning	\$0	\$19,308	\$0	\$20,000
125110	Road Safety Audits	\$0	\$0	\$0	\$10,000
125121	Traffic Signs - Warning and Directional - Road name plates to Jo	\$0	\$2,137	\$0	\$10,000
125125	Weed Control	\$0	\$4,526	\$0	\$15,000
125128	Lighting Of Streets	\$0	\$51,042	\$0	\$45,000
125129	Road Maintenance General	\$0	\$504,838	\$0	\$508,000
	Footpath Maintenance included in GL 125129		\$0		\$0
125132	Bridge Maintenance	\$0	\$24,919	\$0	\$18,719
125134	Doubtful Debts - Transport	\$0	\$0	\$0	\$5,000
125140	Crossover Rebate	\$0	\$964	\$0	\$5,000
125141	Crossovers - York Estates Stage 2	\$0	\$0	\$0	\$6,000
125165	Depot Maintenance	\$0	\$38,669	\$0	\$42,992
125170	Road Verge Maintenance	\$0	\$55,797	\$0	\$70,000
26199	Depreciation	\$0	\$590,040	\$0	\$312,911
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$1,292,240	\$0	\$1,068,622

OPERATING INCOME

121214	Contributions To Works	(\$15,342)	\$0	\$0	\$0
122204	Contrib/Donations-Rds Constr	\$0	\$0	\$0	\$0
122203	Contributions Taxable Supply	\$0	\$0	\$0	\$0
125201	Other Grants	(\$5,475)	\$0	(\$29,650)	\$0
125205	Reimbursements	\$0	\$0	\$0	\$0
121208	Reimbursements Taxable	(\$83)	\$0	(\$10)	\$0
121202	Road To Recovery Grants	(\$297,275)	\$0	(\$297,275)	\$0
121206	Reimbursements Non Taxable	\$0	\$0	(\$50)	\$0
125202	Grant Rrg - Direct	(\$91,373)	\$0	(\$91,373)	\$0
125203	Grant - Rrg - Roads	(\$210,440)	\$0	(\$263,078)	\$0
125220	Developers' Contributions - Subdivision Access Roads	\$0	\$0	(\$80,000)	\$0
125219	Reinstatements	\$0	\$0	-\$1,000	\$0
125221	Grant Government -Footpaths	\$0	\$0	\$0	\$0
125208	Grant Govt-Black Spot Funding	(\$36,781)	\$0	(\$124,127)	\$0
125209	Transfer From Trust-Contrib To Works	(\$7,549)	\$0	(\$68,386)	\$0
125210	Grants - Flood Damage	\$0	\$0	\$0	\$0
125211	Grants - R&Lcip	\$0	\$0	\$0	\$0
125212	Grants - Royalties For Regions	\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$664,317)	\$0	(\$954,949)	\$0

Total - MTCE STREETS ROADS DEPOTS

(\$664,317)	\$1,292,240	(\$954,949)	\$1,068,622
--------------------	--------------------	--------------------	--------------------

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11		
	Income	Expenditure	Income	Expenditure	
TRAFFIC CONTROL					
OPERATING EXPENDITURE					
PARKING					
128101	Paint Carparks/Park Bays Cbd	\$0	\$0	\$0	\$0
128102	Car Park Poliwka South Street	\$0	\$0	\$0	\$0
128103	Howick St Car Park	\$0	\$6,027	\$0	\$5,000
128104	Parking Enforcement	\$0	\$0	\$0	\$0
128199	Depreciation	\$0	\$17,134	\$0	\$11,904
LICENSING					
129102	Licensing Salaries	\$0	\$52,900	\$0	\$70,662
129103	Licensing Superannuation	\$0	\$5,126	\$0	\$9,893
129104	Licensing Leave Provisions	\$0	\$0	\$0	\$144
129401	Admin O'Heads And Labour Costs	\$0	\$38,672	\$0	\$39,672
AERODROMES					
129001	Aerodrome Maintenance	\$0	\$11,905	\$0	\$3,673
129199	Depreciation	\$0	\$5,750	\$0	\$4,538
Sub Total - TRAFFIC CONTROL OP/EXP		\$0	\$137,514	\$0	\$145,486
OPERATING INCOME					
129202	Commission Licensing	(\$73,361)	\$0	(\$80,000)	\$0
128204	Parking Fines	(\$230)		\$0	
AERODROMES					
129201	Hangar Lease	\$0	\$0	\$0	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$73,591)	\$0	(\$80,000)	\$0
Total - TRAFFIC CONTROL		(\$73,591)	\$137,514	(\$80,000)	\$145,486
Total - TRANSPORT		(\$737,908)	\$1,429,754	(\$1,034,949)	\$1,214,108
RURAL SERVICES					
OPERATING EXPENDITURE					
131108	Conservation Volunteers	\$0	\$1,208	\$0	\$4,357
131109	Conservation Volunteers	\$0	\$9,091	\$0	\$9,800
Sub Total - RURAL SERVICES OP/EXP		\$0	\$10,299	\$0	\$14,157
OPERATING INCOME					
131208	Fencing Grant	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/INC		\$0	\$0	\$0	\$0
Total - RURAL SERVICES		\$0	\$10,299	\$0	\$14,157

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

		Current Year Actual 2010-11		Current Year Budget 2010-11	
		Income	Expenditure	Income	Expenditure
TOURISM AND AREA PROMOTION					
OPERATING EXPENDITURE					
132101	Admin O'Heads & Labour Costs	\$0	\$0	\$0	\$0
132102	Town Promotions	\$0	\$756	\$0	\$20,000
132145	Area Promotion	\$0	\$28,091	\$0	\$26,000
New	Civic Celebration - York Town Hall Centenary		\$0		
New	Special Events	\$0	\$0	\$0	\$0
132146	Information Bays/Telephone Box	\$0	\$1,366	\$0	\$964
132103	York Information Centre - Salaries	\$0	\$50,691	\$0	\$41,014
132104	York Information Centre - Superannuation	\$0	\$5,875	\$0	\$5,742
132105	York Information Centre - Long Service Leave and Annual Leave	\$0	\$0	\$0	\$1,050
132148	Tourist Bureau-Contribution	\$0	\$36,260	\$0	\$30,000
132149	Tourist Bureau-Bldg Mtce	\$0	\$8,170	\$0	\$4,953
132150	Festival Assistance	\$0	\$31,687	\$0	\$27,410
132153	Xmas Decorations/Festivities	\$0	\$13,922	\$0	\$9,325
32154	Banner Installation & Removal	\$0	\$4,324	\$0	\$4,909
132156	Dry Season Community Resilience Events Expenditure		\$11,926		\$0
132199	Depreciation Expense	\$0	\$604	\$0	\$539
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$0	\$193,674	\$0	\$171,906
OPERATING INCOME					
132270	Contributions & Reimbursements Taxable	(\$16,966)	\$0	(\$12,000)	\$0
132248	Tourist Bureau Income	(\$14,018)		\$0	
132256	Dry SEASON Community Events Income	(\$21,400)		\$0	
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$52,384)	\$0	(\$12,000)	\$0
Total - TOURISM & AREA PROMOTION		(\$52,384)	\$193,674	(\$12,000)	\$171,906
BUILDING CONTROL					
OPERATING EXPENDITURE					
133160	Building - Salaries	\$0	\$115,566	\$0	\$76,988
133161	Building - Superannuation	\$0	\$14,045	\$0	\$10,778
133187	Engineering Advice	\$0	\$0	\$0	\$2,000
133189	Vehicle Operating Expenses - Y000 & Y837	\$0	\$6,124	\$0	\$0
133190	Admin O/Head & Labour Costs	\$0	\$103,125	\$0	\$105,792
133191	Long Service Leave	\$0	\$1,944	\$0	\$381
133192	Building Control Expenses-Other	\$0	\$8,081	\$0	\$23,978
133195	Building Licence Refunds	\$0	\$743	\$0	\$100
133196	Legal Advice Building	\$0	\$0	\$0	\$10,000
133199	Depreciation Expense	\$0	\$3,830	\$0	\$0
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$253,458	\$0	\$230,017

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
BUILDING CONTROL OP/INC				
133204 Charges-Building Permits	(\$30,225)	\$0	(\$60,000)	\$0
133205 Charges-Demolition Fees	(\$850)	\$0	(\$200)	\$0
133207 Bciff Commission	(\$276)	\$0	(\$450)	\$0
133208 Signs/Hoardings Charges	(\$320)	\$0	(\$600)	\$0
133209 Sign Application Fee	(\$74)	\$0	(\$400)	\$0
133210 Building Fees Taxable	(\$38,273)	\$0	(\$25,000)	\$0
133211 Brb Commission	(\$224)	\$0	(\$750)	\$0
133215 Building Fines & Penalties	\$0	\$0	-\$2,000	\$0
Sub Total - BUILDING CONTROL OP/INC	(\$70,242)	\$0	(\$89,400)	\$0
Total - BUILDING CONTROL	(\$70,242)	\$253,458	(\$89,400)	\$230,017
ECONOMIC DEVELOPMENT				
OPERATING EXPENDITURE				
138101 York Telecentre (Old Infant Health)	\$0	\$2,591	\$0	\$3,902
138102 Sponsorships/Donations	\$0	\$0	\$0	\$200
138160 Community Development Officer	\$0	\$0	\$0	\$16,594
Sub Total - ECONOMIC DEVELOPMENT OP/EXP	\$0	\$2,591	\$0	\$20,696
OPERATING INCOME				
138201 Bec Charges Other Tax Supply	\$0	\$0	\$0	\$0
138202 Telecentre Reimbursements	(\$1,176)	\$0	(\$1,200)	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/INC	(\$1,176)	\$0	(\$1,200)	\$0
Total - ECONOMIC DEVELOPMENT	(\$1,176)	\$2,591	(\$1,200)	\$20,696
OTHER ECONOMIC SERVICES				
OPERATING EXPENDITURE				
139142 Standpipes Water/Maintenance	\$0	\$3,582	\$0	\$2,205
139143 Standpipes-Water	\$0	\$65,943	\$0	\$16,000
139144 Community Bus Operation	\$0	\$3,255	\$0	\$6,722
139145 Disaster Relief	\$0	\$0	\$0	\$0
139199 Depreciation Expense	\$0	\$11,391	\$0	\$11,391
131146 Depreciation Expense Community Bus	\$0	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/EXP	\$0	\$84,171	\$0	\$36,318
OPERATING INCOME				
139255 Charges-Extractive Industry Licence	(\$565)	\$0	(\$400)	\$0
139256 Charges-Sale Water	(\$38,852)	\$0	(\$20,000)	\$0
139259 Community Bus Income	(\$8,706)	\$0	(\$7,500)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC	(\$48,124)	\$0	(\$27,900)	\$0
Total - OTHER ECONOMIC SERVICES	(\$48,124)	\$84,171	(\$27,900)	\$36,318
Total - ECONOMIC SERVICES	(\$171,926)	\$544,192	(\$130,500)	\$473,094

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

		Current Year Actual 2010-11		Current Year Budget 2010-11	
		Income	Expenditure	Income	Expenditure
PRIVATE WORKS					
OPERATING EXPENDITURE					
141001	Various Private Works	\$0	\$168,926	\$0	\$77,000
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$168,926	\$0	\$77,000
OPERATING INCOME					
142021	Charges-Private Works	(\$182,902)	\$0	(\$97,235)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$182,902)	\$0	(\$97,235)	\$0
Total - PRIVATE WORKS		(\$182,902)	\$168,926	(\$97,235)	\$77,000
PUBLIC WORKS OVERHEADS					
OPERATING EXPENDITURE					
001064	Less Allocated-Works/Services	\$0	(\$853,670)	\$0	(\$834,044)
143156	Unallocated Salaries Account	\$0	\$0	\$0	\$0
143157	Annual Leave Provision	\$0	\$0	\$0	\$0
143158	Admin O/Head & Labour Costs	\$0	\$283,594	\$0	\$290,927
143160	Engineering Office/Other Exp	\$0	\$21,918	\$0	\$15,946
143161	Superannuation Of Workmen	\$0	\$92,131	\$0	\$116,000
143162	Sick/Holiday Pay	\$0	\$136,733	\$0	\$109,000
143164	Protective Clothing	\$0	\$9,974	\$0	\$6,760
	Depot Utilities & Maintenance	\$0	\$0	\$0	\$0
143166	Salary Allowances	\$0	\$0	\$0	\$0
143167	Meeting Attendance	\$0	\$10,557	\$0	\$10,879
143168	Safety Management	\$0	\$1,886	\$0	\$2,202
143170	Fuel Costs Plant Hire	\$0	\$0	\$0	\$0
143171	Staff Training	\$0	\$33,569	\$0	\$15,840
143172	Service Pay-Workmen	\$0	\$6,569	\$0	\$6,000
143173	Eng Consultant/Surveying Fee	\$0	\$21,100	\$0	\$10,000
143175	Sundry Tools Purchase	\$0	\$1,098	\$0	\$1,000
143177	Vehicle Operating Expenses	\$0	\$0	\$0	\$5,210
143178	Long Service Leave	\$0	\$17,537	\$0	\$10,873
143179	Insurance	\$0	\$57,374	\$0	\$57,076
143180	Time In Lieu Taken	\$0	\$0	\$0	\$50
143181	Works Supervision Salaries	\$0	\$155,222	\$0	\$139,006
143182	Vehicle Operating Expenses Building Mtce	\$0	\$14,739	\$0	\$4,200
143183	Shire Engineer Vehicle Mtce Y96	\$0	\$4,613	\$0	\$9,220
143184	Housing Mtce Osnaburg Rd-Engineer	\$0	\$3,848	\$0	\$5,742
143199	Depreciation	\$0	\$15,159	\$0	\$18,113
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$33,953	\$0	(\$0)
OPERATING INCOME					
143214	Rent Received Engineer's House	(\$3,957)	\$0	(\$7,800)	\$0
143293	Reimbursements Non-Taxable Supply	(\$20,732)	\$0	(\$14,000)	\$0
143294	Reimbursement Taxable Supply	(\$11,293)	\$0	(\$10,000)	\$0
143297	Sundry Equipment Sales	(\$3,009)	\$0	(\$200)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$38,991)	\$0	(\$32,000)	\$0

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
Total - PUBLIC WORKS OVERHEADS	(\$38,991)	\$33,953	(\$32,000)	(\$0)
PLANT OPERATIONS COSTS				
OPERATING EXPENDITURE				
001084 Less Allocated-Works/Services	\$0	(\$444,719)	\$0	(\$659,523)
014203 Plant Repair Wages	\$0	\$21,931	\$0	\$25,000
014204 Tyres And Tubes	\$0	\$18,478	\$0	\$20,000
014205 Parts And Repairs	\$0	\$105,676	\$0	\$90,000
014206 Insurance And Licences	\$0	\$37,126	\$0	\$34,930
014207 Fuel And Oil	\$0	\$149,381	\$0	\$200,000
014209 Grader Blades And Cutting Edges	\$0	\$3,707	\$0	\$20,000
142102 General Administration Alloc	\$0	\$12,891	\$0	\$13,224
142101 Depreciation	\$0	\$256,609	\$0	\$254,869
42807 Tools For Plant Maintenance	\$0	\$230	\$0	\$1,500
Sub Total - PLANT OPERATIONS COSTS OP/EXP	\$0	\$161,309	\$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	\$161,309	\$0	(\$0)
MATERIALS AND STOCK				
OPERATING EXPENDITURE				
1100 Opening Stock	\$0	\$13,413	\$0	\$13,413
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	(\$18,413)
Sub Total - MATERIALS AND STOCK	\$0	\$0	\$0	\$0
Total - MATERIALS AND STOCK	\$0	\$0	\$0	\$0
SALARIES AND WAGES				
OPERATING EXPENDITURE				
001101 Gross Total For Year	\$0	\$2,377,370	\$0	\$2,670,386
001102 Less Salaries & Wages Alloc	\$0	(\$2,377,370)	\$0	(\$2,670,386)
001103 Unallocated Salaries & Wages	\$0	\$0	\$0	\$0
145141 Workers Compensation	\$0	\$3,771	\$0	\$0
	\$0	\$0	\$0	\$0
145250 Reimbursements-Workers Comp	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP	\$0	\$3,771	\$0	\$0
Total - SALARIES AND WAGES	\$0	\$3,771	\$0	\$0

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
OPERATING EXPENDITURE				
144181 Property Transaction Settlement Costs	\$0	\$4,222	\$0	\$9,050
146170 General Maintenance - Lots 2-6 Avon Tce	\$0	\$184	\$0	\$500
146167 Local Disaster-Fire/Flood Etc	\$0	\$1,105,958	\$0	\$1,000
Holding Account	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/EXP	\$0	\$1,110,364	\$0	\$10,550
OPERATING INCOME				
146274 Other-Lease Reserve	(\$200)	\$0	\$0	\$0
146267 Local Disaster- Donations & Contributions	(\$837,460)	\$0	\$0	\$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	(\$837,660)	\$0	\$0	\$0
Total - UNCLASSIFIED	(\$837,660)	\$1,110,364	\$0	\$10,550
Total - OTHER PROPERTY AND SERVICES	(\$1,059,553)	\$1,478,323	(\$129,235)	\$87,550
EXPENDITURE				
043143 Transfers To Reserve Funds	\$0	\$67,457	\$0	\$39,913
068301 Transfer To Reserve - Aged Facilities	\$0	\$20,560	\$0	\$9,980
101375 Transfer To Reserve	\$0	\$23,800	\$0	\$18,296
106301 Transfer To Reserve	\$0	\$7,767	\$0	\$4,433
109390 Transfer To Reserve	\$0	\$3,642	\$0	\$2,124
111305 Transfer To Reserve	\$0	\$3,012	\$0	\$1,719
113304 Transfer To Reserve	\$0	\$8,042	\$0	\$6,521
118303 Transfer To Reserve Funds	\$0	\$1,476	\$0	\$843
127308 Transfer To Reserve	\$0	\$275,611	\$0	\$269,996
4381 Transfer To Land & Infrastructure Development Reserve	\$0	\$9,147	\$0	\$8,427
146301 Transfer To Reserve	\$0	\$1,611	\$0	\$919
122405 Transfers To Reserve	\$0	\$11,402	\$0	\$7,508
128301 Transfers To Reserve	\$0	\$3,362	\$0	\$91,596
139502 Transfers To Community Bus Reserve	\$0	\$8,456	\$0	\$3,000
133302 Transfer To Disaster Reserve	\$0	\$1,772	\$0	\$1,011
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$447,117	\$0	\$466,286

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
INCOME				
041428 Transfer Of Seavroc Funds From Tied Funds Reserve	(\$117,683)	\$0	(\$147,537)	\$0
044050 Transfer From Reserve - Governance / Admin	(\$6,586)	\$0	(\$14,000)	\$0
067401 Transfer From Reserve -Centennial Units	(\$10,145)	\$0	(\$16,000)	\$0
068401 Transfer From Reserve Pml	(\$11,598)	\$0	(\$12,000)	\$0
101427 Transfer From Reserve - Waste Management Related	(\$36,400)	\$0	(\$84,000)	\$0
109403 Transfer From Reserve	(\$3,395)	\$0	(\$26,000)	\$0
109404 Transfer From Reserve	(\$2,201)	\$0	\$0	\$0
111401 Trans From Build Mtce Reserve	\$0	\$0	(\$60,000)	\$0
111402 Transfer From Reserve - Halls Civic Centres	\$0	\$0	(\$649,157)	\$0
114042 Trans From Hall Devel. Reserve	\$0	\$0	\$0	\$0
113401 Transfer From Rec Reserve	(\$629,148)	\$0	\$0	\$0
113402 Trans From Reserve - Recreation Related	(\$129,108)	\$0	(\$191,500)	\$0
118301 Transfer From Reserve Museum	(\$11,831)	\$0	(\$15,000)	\$0
127401 Transfer From Reserve Plant Replacement	(\$267,777)	\$0	(\$304,200)	\$0
146401 Transfer From Reserve Land Development Reserve	(\$200,000)	\$0	(\$200,000)	\$0
22504 Transfer From Reserve - Greenhills Projects	\$0	\$0	(\$21,000)	\$0
122501 Transfers From Reserve Tied Funds Bridges	(\$8,000)	\$0	(\$8,000)	\$0
122502 Transfer From Reserve (R2R Supp)	\$0	\$0	\$0	\$0
122503 Transfer From Reserve - Roads Reserve 49	(\$54,862)	\$0	(\$104,862)	\$0
122505 Transfers From Reserve - Main Street/Town Precinct Reserve 42	(\$75,000)	\$0	(\$115,000)	\$0
128403 Transfer From Carparking Reserve	(\$43,312)	\$0	(\$100,000)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS	(\$1,607,046)	\$0	(\$2,068,256)	\$0
Total - FUND TRANSFER	(\$1,607,046)	\$447,117	(\$2,068,256)	\$466,286
000000 (Surplus) / Deficit - Carried Forward	(\$750,473)	\$0	(\$750,473)	\$0
000000 (Surplus) / Deficit - Carried Forward	\$0	\$1,395,991	\$0	\$0
Sub Total - SURPLUS C/FWD	(\$750,473)	\$1,395,991	(\$750,473)	\$0
Total - SURPLUS	(\$750,473)	\$1,395,991	(\$750,473)	\$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	\$8,968	\$0	\$8,968
111303 Loan Redemption Principal - Community Resource Centre	\$0	\$0	\$0	\$10,000
111322 Loan Principal Repayments Town Hall	\$0	\$0	\$0	\$0
113308 Loan Redemption Principal - Forrest Oval Redevelopment	\$0	\$0	\$0	\$16,668
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	\$0	\$0	\$17,246
079306 Principal On Loans	\$0	\$0	\$0	\$0
Sub Total - LOAN REPAYMENTS	\$0	\$8,968	\$0	\$52,882

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
INCOME				
109405 Principal Repaid Ssl 60	(\$8,968)	\$0	(\$8,968)	\$0
111403 Loan Proceeds - Co-Location Building	\$0	\$0	(\$600,000)	\$0
111422 Loan Funding - Halls	\$0	\$0	\$0	\$0
118411 Loan Proceeds-Archives Facility	\$0	\$0	(\$200,000)	\$0
New Loan Proceeds - Town Hall	\$0	\$0	\$0	\$0
113405 Proceeds Loan - Forrest Oval Facilities	(\$1,330,500)	\$0	(\$1,330,500)	\$0
079408 Doctors Housing	\$0	\$0	\$0	\$0
Sub Total - LOANS RAISED	(\$1,339,468)	\$0	(\$2,139,468)	\$0
Total - NON CURRENT LIABILITIES	(\$1,339,468)	\$8,968	(\$2,139,468)	\$52,882
000000 Depreciation Written Back	\$0	(\$1,383,660)	\$0	(\$934,970)
000000 Book Value of Assets Sold Written Back	\$0	(\$219,231)	\$0	(\$499,437)
Sub Total - DEPRECIATION WRITTEN BACK	\$0	(\$1,633,037)	\$0	(\$1,434,407)
Total - DEPRECIATION	\$0	(\$1,633,037)	\$0	(\$1,434,407)

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

		Current Year Actual 2010-11		Current Year Budget 2010-11	
		Income	Expenditure	Income	Expenditure
FURNITURE & EQUIPMENT					
GOVERNANCE					
EXPENDITURE					
043142	Furniture & Equipment Admin	\$0	\$16,629	\$0	\$63,400
Sub Total - CAPITAL WORKS		\$0	\$16,629	\$0	\$63,400
Total - GOVERNANCE		\$0	\$16,629	\$0	\$63,400
HEALTH					
EXPENDITURE					
077304	Health Furniture & Equip-Capital	\$0	\$0	\$0	\$0
079301	Furniture Doctors	\$0	\$24,870	\$0	\$2,000
079307	R4R Regional Local Govt Infrastructure	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$24,870	\$0	\$2,000
Total - HEALTH		\$0	\$24,870	\$0	\$2,000
FURNITURE AND EQUIPMENT					
RECREATION AND CULTURE					
EXPENDITURE					
111302	Town Hall Furniture & Equipment	\$0	\$6,865	\$0	\$10,000
115343	Library Furniture & Equipment	\$0	\$0	\$0	\$0
118302	Museum - Furniture & Equipment	\$0	\$4,951	\$0	\$1,000
1172nev	Furniture & Equipment	\$0	\$0	\$0	\$0
113301	Avon Park Furniture Capital	\$0	\$12,999	\$0	\$11,000
113322	Gym Equipment - Forrest Oval	\$0	\$0	\$0	\$0
113320	Peace Park Light & Furniture	\$0	\$7,814	\$0	\$11,000
113321	Rec Complex Furniture & Equipment	\$0	\$0	\$0	\$2,200
113324	Skatepark Furniture	\$0	\$0	\$0	\$0
113341	Candice Bateman Park Furniture & Equipment	\$0	\$5,126	\$0	\$15,000
143303	Depot Capital Furniture & Equipment	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$37,756	\$0	\$50,200
Total - TRANSPORT		\$0	\$37,756	\$0	\$50,200
Total - FURNITURE AND EQUIPMENT		\$0	\$79,255	\$0	\$115,600

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

		Current Year Actual 2010-11		Current Year Budget 2010-11	
		Income	Expenditure	Income	Expenditure
GOVERNANCE					
EXPENDITURE					
043141	Admin Office - Land & Buildings	\$0	\$5,407	\$0	\$10,000
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$5,407	\$0	\$10,000
	TOTAL - GOVERNANCE	\$0	\$5,407	\$0	\$10,000
LAW ORDER AND PUBLIC SAFETY					
EXPENDITURE					
052301	Pound upgrade	\$0	\$0	\$0	\$0
NEW	FESA - Minor Capital Purchases	\$0	\$0	\$0	\$100,000
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$100,000
	TOTAL - LAW ORDER AND PUBLIC SAFETY	\$0	\$0	\$0	\$100,000
LAND AND BUILDINGS					
HEALTH					
EXPENDITURE					
079303	Housing Capital Osnaburg Road	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0
	TOTAL - HEALTH	\$0	\$0	\$0	\$0
WELFARE					
EXPENDITURE					
067304	Centennial Units - Building	\$0	\$16,065	\$0	\$14,500
		\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$16,065	\$0	\$14,500
	Total - HOUSING	\$0	\$16,065	\$0	\$14,500
COMMUNITY AMENITIES					
EXPENDITURE					
109386	Niche Wall Cemetery	\$0	\$0	\$0	\$0
106303	Housing Capital - Osnaburg Street	\$0	\$0	\$0	\$0
109305	Toilets Howick St Car Park	\$0	\$0	\$0	\$0
101371	Waste Management Land & Buildings	\$0	\$23,830	\$0	\$9,000
	Sub Total - CAPITAL WORKS	\$0	\$23,830	\$0	\$9,000
	Total - COMMUNITY AMENITIES	\$0	\$23,830	\$0	\$9,000

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
RECREATION AND CULTURE				
EXPENDITURE				
111301	\$0	\$1,469	\$0	\$1,750,000
111308	\$0	\$2,201	\$0	\$170,000
113029	\$0	\$17,506	\$0	\$332,000
112303	\$0	\$2,375	\$0	\$114,604
New	\$0	\$0	\$0	\$0
113319	\$0	\$8,181	\$0	\$10,000
113340	\$0	\$2,079	\$0	\$0
113342	\$0	\$0	\$0	\$15,000
113343	\$0	\$149,269	\$0	\$160,000
113344	\$0	\$14,382	\$0	\$30,000
113325	\$0	\$0	\$0	\$0
113326	\$0	\$50,662	\$0	\$90,000
113303	\$0	\$8,438	\$0	\$19,000
113306	\$0	\$0	\$0	\$0
113338	\$0	\$0	\$0	\$0
113309	\$0	\$0	\$0	\$0
New	\$0	\$0	\$0	\$0
113327	\$0	\$43,206	\$0	\$84,000
New	\$0	\$0	\$0	\$0
118304	\$0	\$6,000	\$0	\$200,000
Sub Total - CAPITAL WORKS	\$0	\$305,767	\$0	\$2,974,604
Total - RECREATION AND CULTURE	\$0	\$305,767	\$0	\$2,974,604
LAND AND BUILDINGS				
OTHER PROPERTY AND SERVICES				
EXPENDITURE				
146302	\$0	\$0	\$0	\$0
New	\$0	\$0	\$0	\$0
146303	\$0	\$1,005	\$0	\$0
	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$1,005	\$0	\$0
Total - OTHER PROPERTY AND SERVICES	\$0	\$1,005	\$0	\$0
Total - LAND AND BUILDINGS	\$0	\$352,074	\$0	\$3,108,104

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

		Current Year Actual 2010-11		Current Year Budget 2010-11	
		Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT					
GOVERNANCE					
EXPENDITURE					
042339	Vehicles Ceo/Dceo	\$0	\$72,871	\$0	\$138,000
		\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$72,871	\$0	\$138,000
Total - GOVERNANCE		\$0	\$72,871	\$0	\$138,000
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	\$171,216	\$0	\$270,040
051339	Ranger Vehicle	\$0	\$0	\$0	\$5,000
053035	Ranger Van Purchase	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$171,216	\$0	\$275,040
Total - LAW ORDER & PUBLIC SAFETY		\$0	\$171,216	\$0	\$275,040
HEALTH					
EXPENDITURE					
077305	Plant And Equipment Capital	\$0	\$30,506	\$0	\$60,000
079305	Doctors' Vehicles	\$0	\$0	\$0	\$0
	Purchase of Doctor's vehicle	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$30,506	\$0	\$60,000
Total - HEALTH		\$0	\$30,506	\$0	\$60,000
COMMUNITY AMENITIES					
EXPENDITURE					
106302	Town Planning Plant & Equipment	\$0	\$30,452	\$0	\$60,000
113315	Forrest Oval Water Supply	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$30,452	\$0	\$60,000
Total - COMMUNITY AMENITIES		\$0	\$30,452	\$0	\$60,000
ECONOMIC SERVICES					
EXPENDITURE					
133319	Building Surveyor's Motor Vehicle	\$0	\$24,748	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$24,748	\$0	\$0
Total - ECONOMIC SERVICES		\$0	\$24,748	\$0	\$0

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

		Current Year Actual 2010-11		Current Year Budget 2010-11	
		Income	Expenditure	Income	Expenditure
TRANSPORT					
EXPENDITURE					
127304	Plant Purchases Capital	\$0	\$261,973 \$0	\$0	\$269,000
Sub Total - CAPITAL WORKS		\$0	\$261,973	\$0	\$269,000
Total - TRANSPORT		\$0	\$261,973	\$0	\$269,000
OTHER PROPERTY AND SERVICES					
EXPENDITURE					
139301	Community Bus Capital purchase	\$0	\$0	\$0	\$0
143301	Depot Plant Capital Purchase	\$0	\$5,805	\$0	\$66,600
		\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$5,805	\$0	\$66,600
Total - OTHER PROPERTY AND SERVICES		\$0	\$5,805	\$0	\$66,600
Total - PLANT AND EQUIPMENT		\$0	\$597,570	\$0	\$868,640
EXPENDITURE					
New Tool Purchases - Capital		\$0	\$0	\$0	\$0
NEW PURCHASES		\$0	\$0	\$0	\$0
Total - TOOL PURCHASES		\$0	\$0	\$0	\$0

SHIRE OF YORK

ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11		
	Income	Expenditure	Income	Expenditure	
ROAD CONSTRUCTION					
128303	Howick Street Carpark	\$0	\$0	\$0	\$0
128305	Car Park Development	\$0	\$43,312	\$0	\$116,029
122400	Roads To Recovery Projects	\$0	\$438,080	\$0	\$434,931
122401	Regional Road Group Projects	\$0	\$323,458	\$0	\$394,620
122402	Municipal Road Construction Projects	\$0	\$307,946	\$0	\$408,567
122403	Municipal Footpath Construction Projects	\$0	\$20,250	\$0	\$86,000
122404	Municipal Bridge Construction Projects	\$0	\$8,000	\$0	\$8,000
122407	Blackspot Projects	\$0	\$55,092	\$0	\$186,190
122408	Subdivision Roads	\$0	\$18,265	\$0	\$90,000
122409	R&Lcip Projects	\$0	\$0	\$0	\$0
122410	Royalties For Regions Road Projects	\$0	\$58,222	\$0	\$54,500
122411	Townsite Drainage Construction	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$1,272,624	\$0	\$1,778,837
Total - ROADS		\$0	\$1,272,624	\$0	\$1,778,837
Total - INFRASTRUCTURE ASSETS ROAD RESERVES		\$0	\$1,272,624	\$0	\$1,778,837
RECREATION FACILITIES					
New	Gwambygine Park	\$0	\$0	\$0	\$0
New	Motocross Track Infrastructure	\$0	\$0	\$0	\$0
113345	Mount Brown Park Infrastructure	\$0	\$0	\$0	\$0
113302	Avon Park Infrastructure	\$0	\$0	\$0	\$0
113314	Candice Bateman Park - Infrastructure	\$0	\$0	\$0	\$0
113331	Forrest Oval Infrastructure	\$0	\$2,191,417	\$0	\$2,270,000
113334	Centennial Park Infrastructure	\$0	\$7,465	\$0	\$9,000
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	\$2,198,882	\$0	\$2,279,000
Total - RECREATION FACILITIES		\$0	\$2,198,882	\$0	\$2,279,000
Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES		\$0	\$2,198,882	\$0	\$2,279,000
INFRASTRUCTURE ASSETS - OTHER					
53304	Law, Order & Public Safety - Infrastructure	\$0	\$13,555	\$0	\$0
101370	Waste Management Infrastructure	\$0	\$17,400	\$0	\$20,000
109383	Cemetery Infrastructure	\$0	\$3,395	\$0	\$26,000
Sub Total - CAPITAL WORKS		\$0	\$34,351	\$0	\$46,000
Total - COMMUNITY AMENITIES		\$0	\$34,351	\$0	\$46,000
132304	Area Promotion Infrastructure	\$0	\$3,043	\$0	\$4,979
Sub Total - CAPITAL WORKS		\$0	\$3,043	\$0	\$4,979
Total - TOURISM & AREA PROMOTION		\$0	\$3,043	\$0	\$4,979
Total - INFRASTRUCTURE ASSETS - OTHER		\$0	\$37,394	\$0	\$50,979
GRAND TOTALS		(\$12,540,805)	\$12,540,805	(\$14,394,873)	\$14,394,875

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 2011 and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year ended on that date and a summary of significant accounting policies and other explanatory notes.

Council's Responsibility for the Financial Report

Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996. 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.

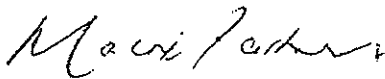
Auditor's Opinion

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

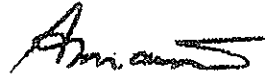
- (i) gives a true and fair view of the financial position of the Shire of York as at 30 June 2011 and of its financial performance for the year ended on that date; and
- (ii) complies with the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 and the Australian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



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



A MACRI
PARTNER

PERTH
DATED THIS 30th DAY OF NOVEMBER 2011.