



APPENDICES

Ordinary Council Meeting

Monday, 17 December 2018

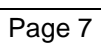
Table of Contents

SY174-12/18	Development Application: Grouped Dwelling in Heritage Precinct with Variation to External Wall Materials: Lot 1 (156) Avon Terrace, York	
	Appendix 1 Location Plan.....	5
	Appendix 2 Site Plan.....	6
	Appendix 3 Approved Subdivision Plan.....	7
	Appendix 4 Development Application	8
	Appendix 5 Copy of Submissions.....	18
SY175-12/18	Development Application: Building for Storage of Equipment to Maintain Property (Use Not Listed): Lot 22303 North Road, Burges	
	Appendix 1 Location Plan.....	25
	Appendix 2 Site Plan.....	26
	Appendix 3 Development Application	28
SY176-12/18	Balladong Street, Speed Zone	
	Appendix 1 Sign Location Map.....	45
SY177-12/18	Waste and Recycling Collection Services Update	
	Appendix 1 Waste Consultation	46
SY178-12/18	Proposal to Gazette Shire of York Cat Amendment Local Law 2018	
	Appendix 1 Minor Comments from Department of Local Government Sport and Cultural Industries.....	49
	Appendix 2 Shire of York Cat Local Law 2017	51
	Appendix 3 Proposed Shire of York Cat Amendment Local Law 2018	58
SY179-12/18	Disposal of St Patrick's Convent School, Old Tennis Courts, Lots 2,3,4,5,6 Avon Terrace and Lot 13 Redmile Road	
	Appendix 2 Timeline for disposal process	59
SY180-12/18	Annual Review of the Shire of York Register of Delegated Authority	
	Appendix 1 Register of Delegations Review 2018	60
SY185-12/18	Fixed Standpipe Review	
	Appendix 1 Shire of York Standpipe Map.....	147
	Appendix 2 Fixed Standpipe Review - Issues Paper	148
	Appendix 3 Fixed Standpipes Brochure	168
	Appendix 4 Frequently Asked Questions.....	176
SY186-12/18	Minutes of the Audit and Risk Committee Meeting held on 3 December 2018	
	Appendix 1 Minutes - Audit & Risk Committee Meeting.....	182
SY187-12/18	Annual Report 2017/18 and Annual Electors' Meeting	
	Appendix 1 2017/18 Annual Report.....	302
SY188-12/18	Finance Policy F1.8 Rates Exemptions for Charitable Purposes	
	Appendix 1 Submission 1.....	409

	Appendix 2	Submission 2.....	412
	Appendix 3	Proposed Finance Policy F1.8 Rates Exemptions for Charitable Purposes	413
SY190-12/18	Financial Report for November 2018		
	Appendix 1	Monthly Financial Report - November 2018.....	417
	Appendix 2	Creditors' Payments Listing - November 2018.....	427
	Appendix 3	Business Card Summary - October 2018	457
SY191-12/18	Investments - November 2018		
	Appendix 1	Investments - November 2018.....	459







M & P K-Guy Consultants Pty Ltd

To: Carly Rundle
Cc: B J MARSH PTY LTD
Subject: PROPOSED LOT 2 SUBDIVISION PLANNING APPLICATION

Hi Carly

Following up the geotechnical report by B J MARSH PTY LTD we attach our formal application for planning consent. The home elevated on steel piles will be constructed primarily in steel with Colorbond cladding in a colour approximating the enclosed print which matches the bark colour of the surrounding old York gums.

The laundry will be located in the corner cupboard of the large kitchen

The double glazed windows will open in selected upper panels to provide natural airflow when desired.

The house will be accessed by a fire resistant staircase & ramp.

A reinforced concrete pad will be laid under the house accommodating an open grill channel below the eaves to collect rainwater to run away from the site.

The design takes into account the YORK SHIRE heritage guidelines.

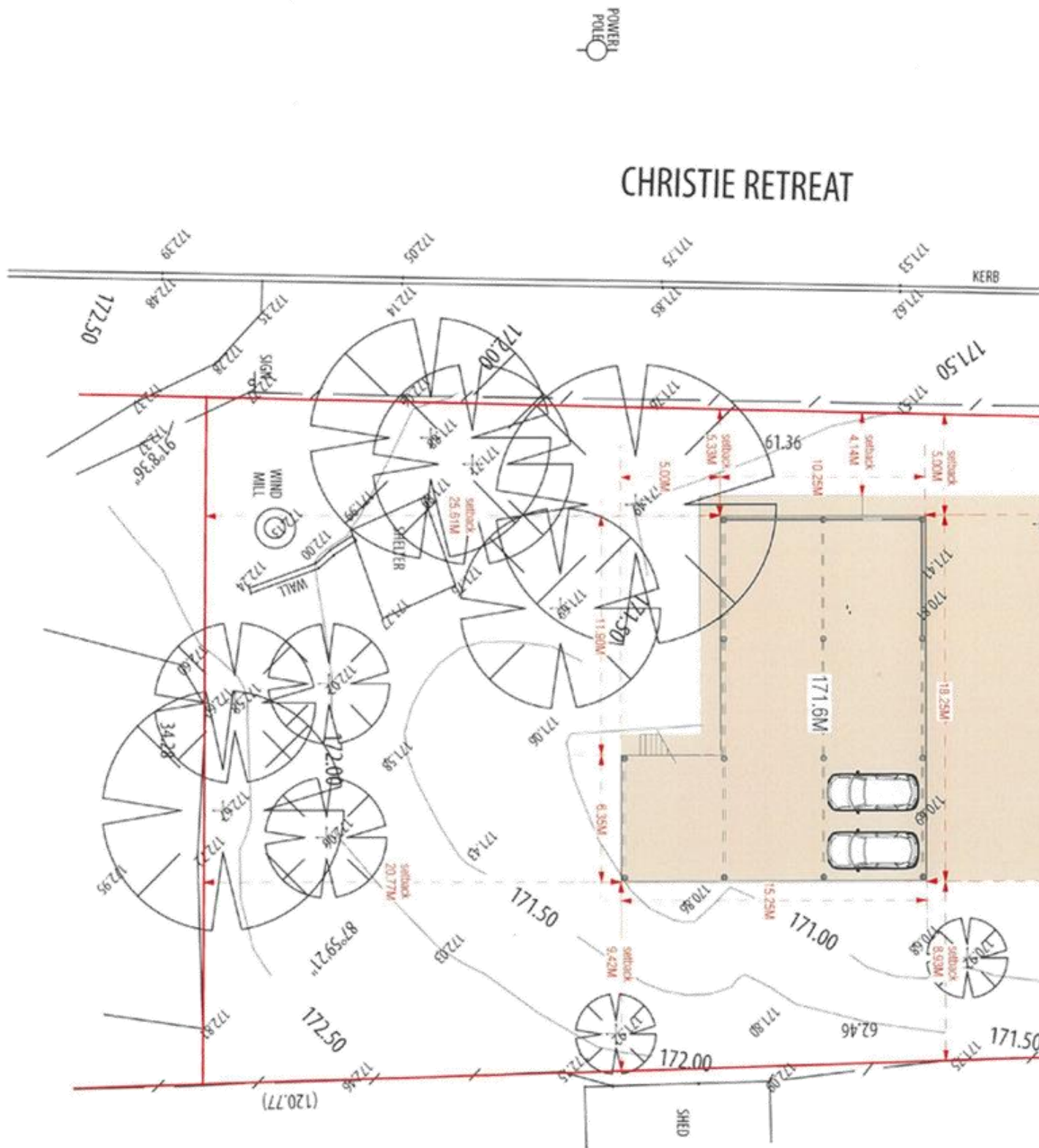
Regards Michael

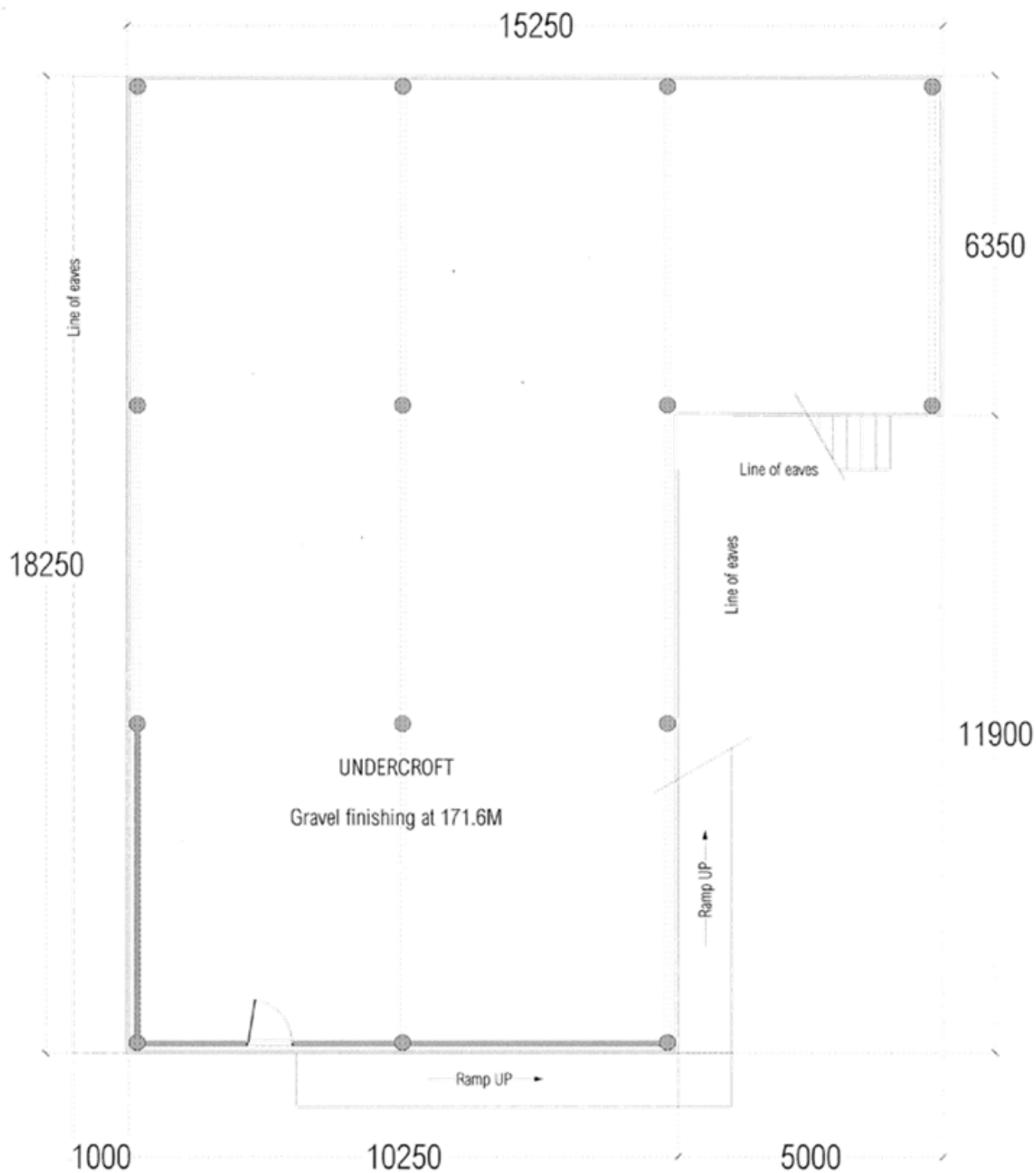
Michael Kilvington Guy

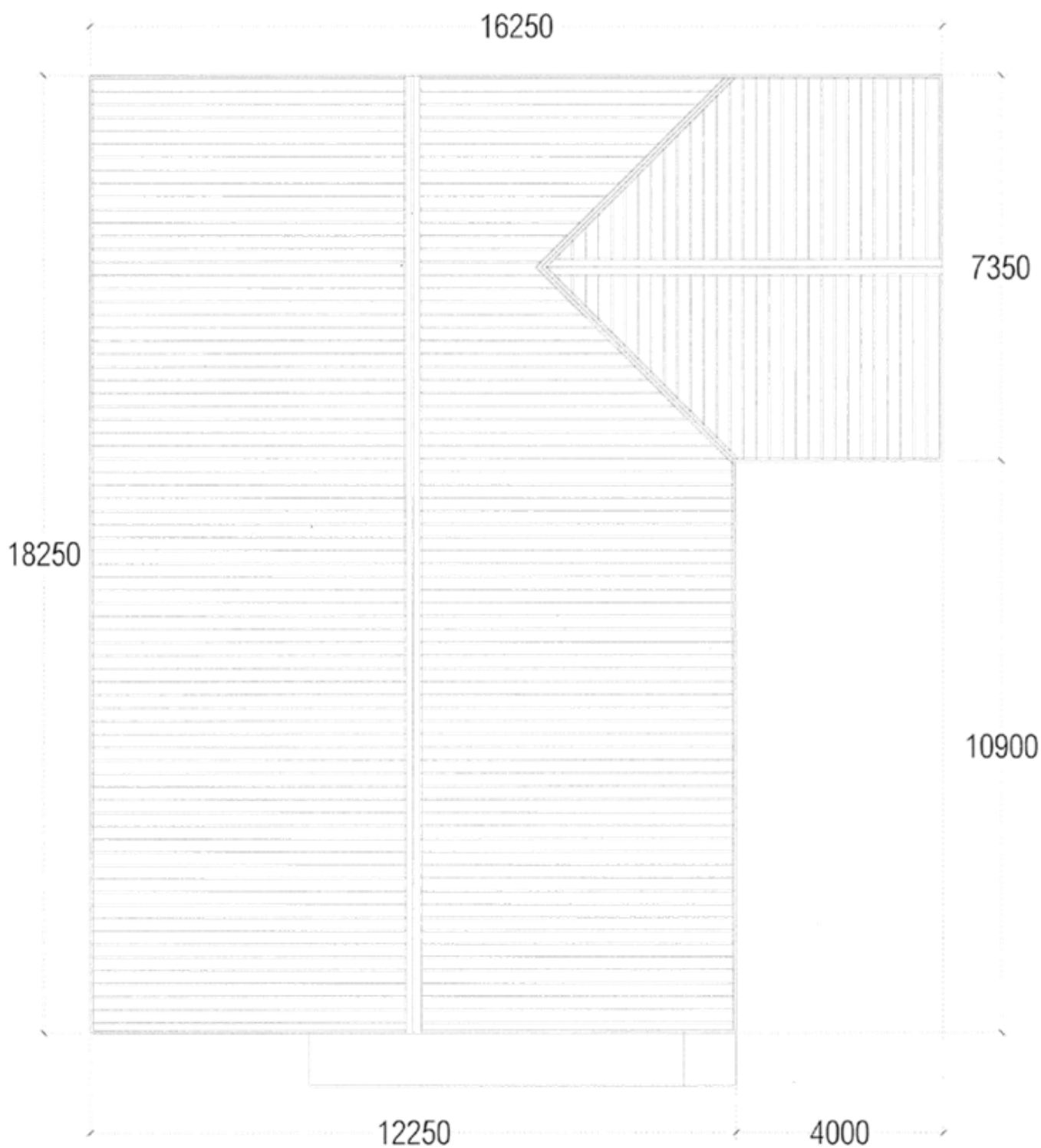
Mike - Mobile: 0488 344 082

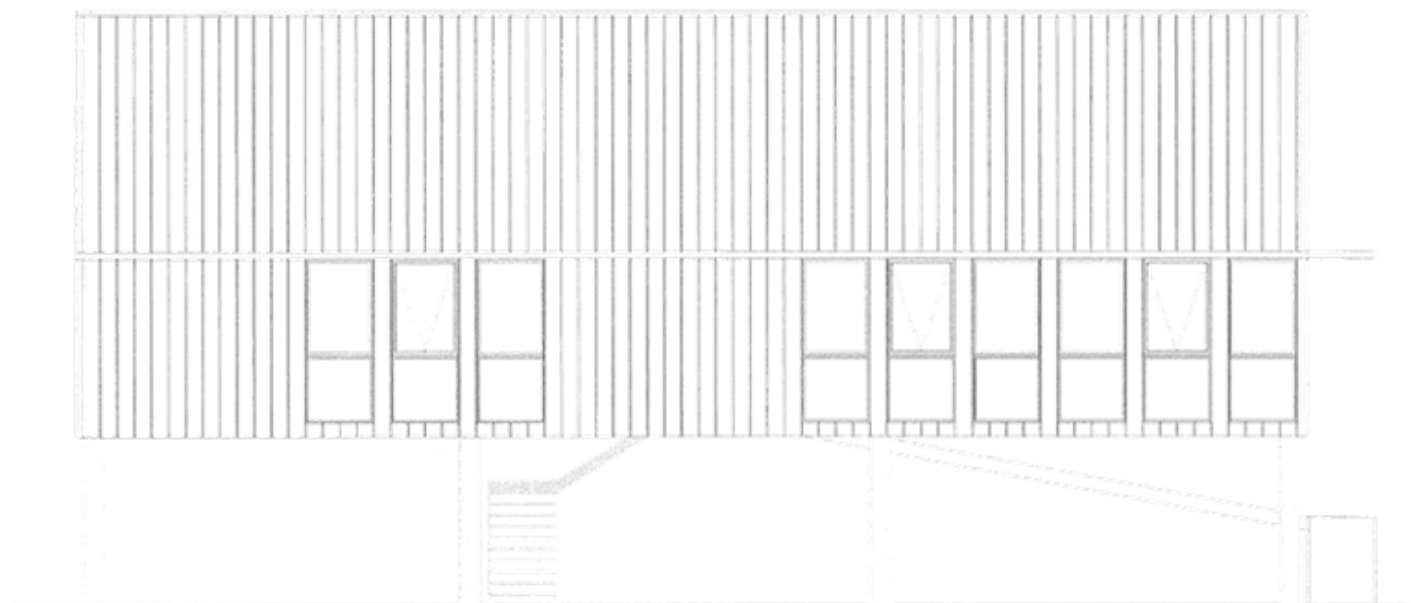
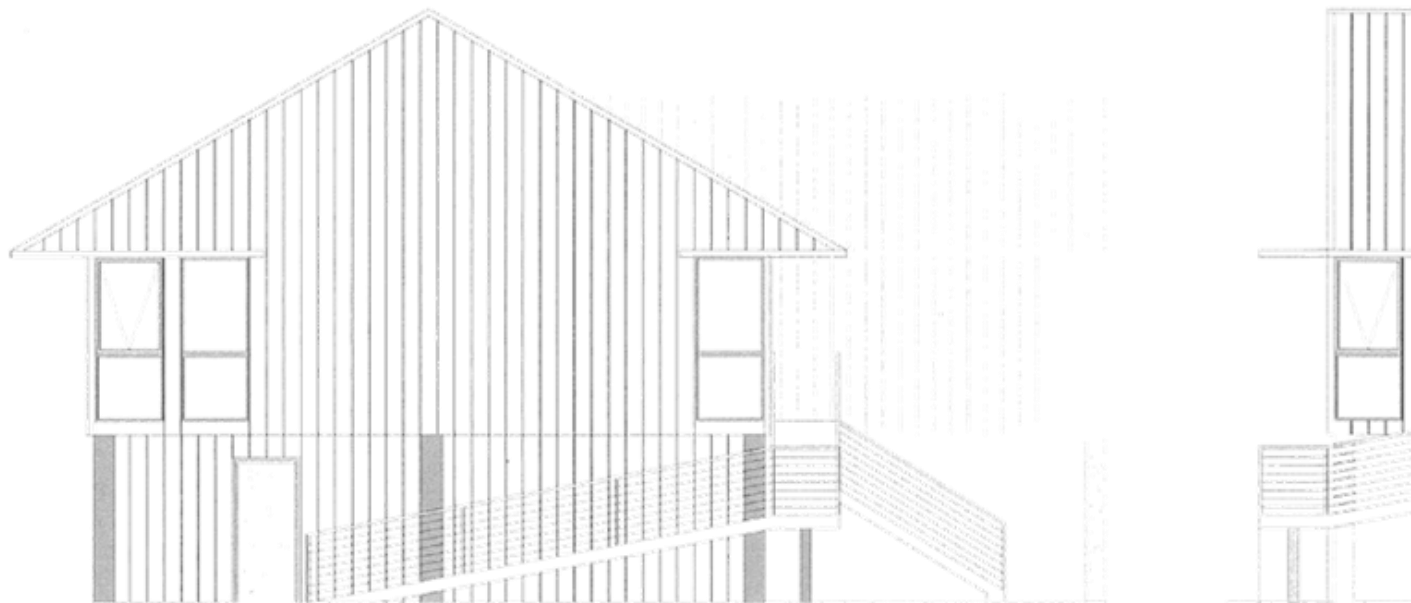
Trish - Mobile: 0437 775 339

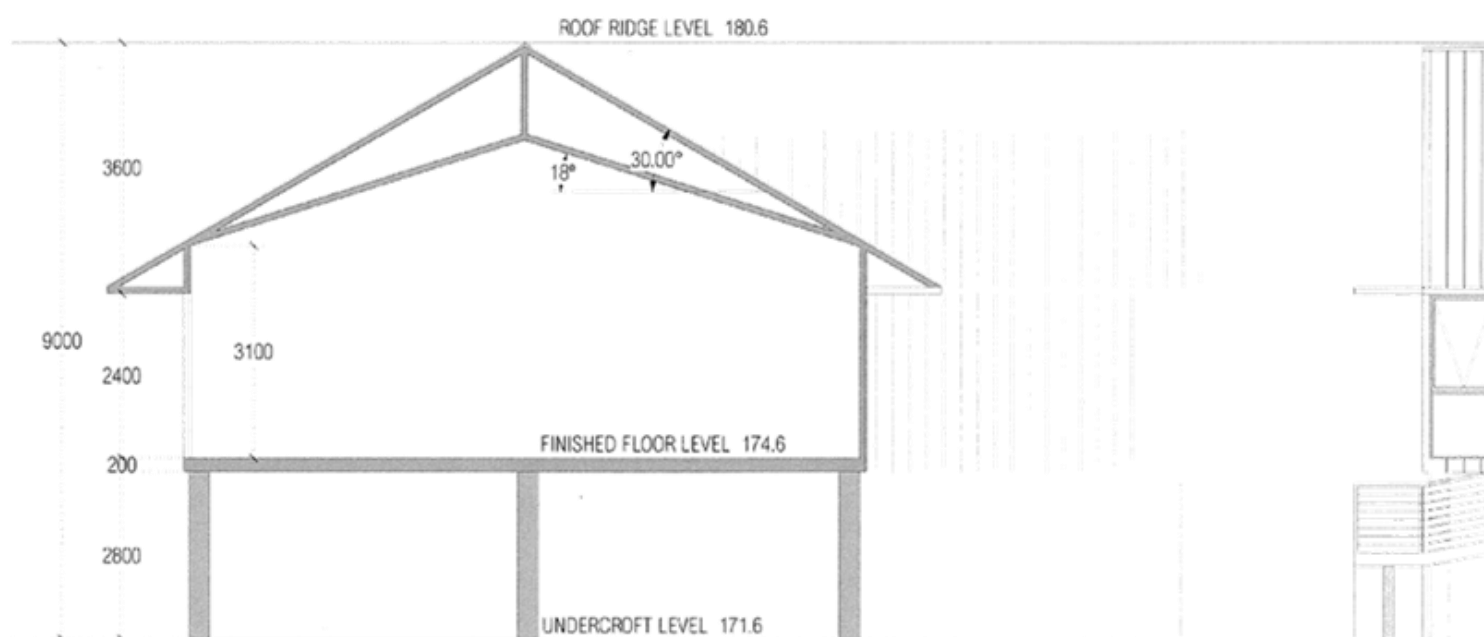
e-mail: mpkg@westnet.com.au

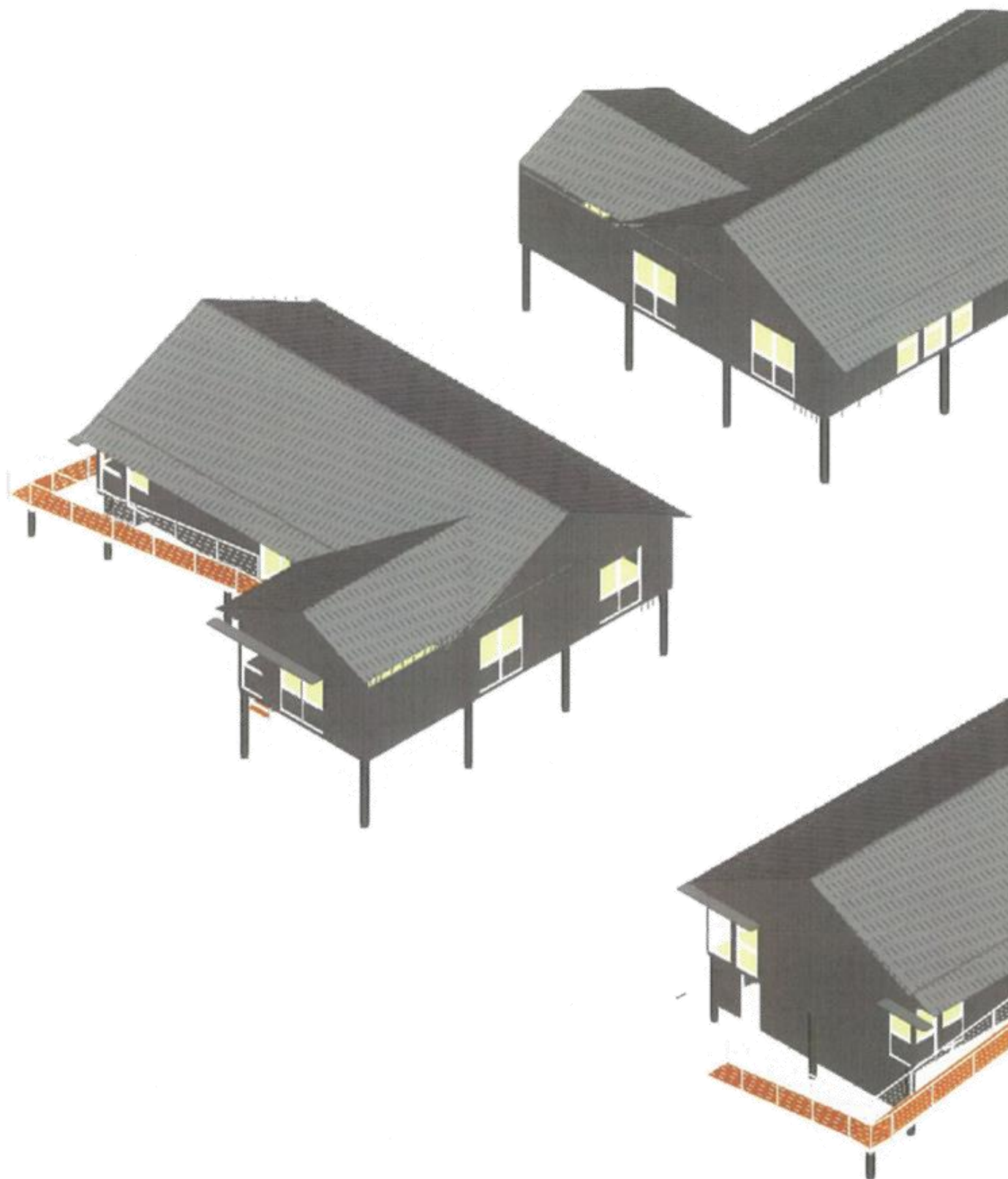


















Carly Rundle

From: Mike Fitzgerald <mike.fitzgerald@dbca.wa.gov.au>
Sent: Wednesday, 7 November 2018 2:19 PM
To: Records
Cc: Greg Durell; David Jolliffe
Subject: I170024 - AV1 - DBCA response - Proposed development - Lot 1 (156) Avon Tce York

Attention: Carly Rundall

The Parks and Wildlife Service of the Department of Biodiversity, Conservation and Attractions advises that, based on currently available information, this proposed development is unlikely to cause any impact to known significant biodiversity values.

Please contact Mike Fitzgerald on (08) 9881 9223 (mike.fitzgerald@dbca.wa.gov.au) if you require clarification or further information.

Additional information:

Construction of house near avon river. No obvious risks to biodiversity values.

Mike Fitzgerald

Land Use Planning Officer | Wheatbelt Region

Parks and Wildlife Service
 Department of Biodiversity, Conservation and Attractions
 Hough Street, Narrogin
 PO Box 100 Narrogin WA 6312
 P (08) 9881 9223 | M 0477 308 921
 E: mike.fitzgerald@dbca.wa.gov.au



We're the people and places you know, but with new-look email addresses

From early July 2017 we'll be moving to an updated IT system as part of the new Department of Biodiversity, Conservation and Attractions (DBCA). This means email addresses for staff at Kings Park and Botanic Garden, Bold Park, Rottnest Island, Perth Zoo and the former Department of Parks and Wildlife will now carry the domain @dbca.wa.gov.au



Government of Western Australia
Department of Water and Environmental Regulation

Your ref: O131444 / AV1.A8512
Our Ref: RF7956 PA 023814
Enquiries: Mamie Brady, Ph 6250 8014

Shire of York
PO Box 22
YORK WA 6001

Via email – records@york.wa.gov.au

Attention: Carly Rundle

Dear Sir/Madam,

Re: Proposed Development – Lot 1 (156) Avon Terrace, York

Thank you for the above referral dated 31 October 2018. The Department of Water and Environmental Regulation (DWER) has assessed the proposal and would like to provide the following advice:

The DWER in carrying out its role in floodplain management provides advice and recommends guidelines for development on floodplains with the object of minimising flood risk and damage.

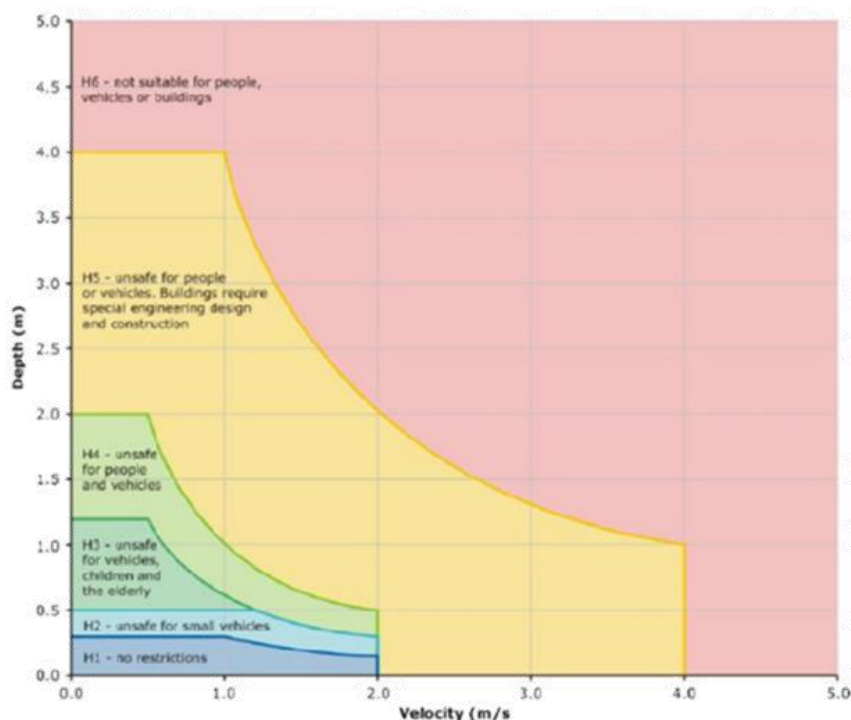
The proposed undercroft level (171.5 m AHD) will be inundated in an event with a likelihood of between 1 in 5 AEP and 1 in 10 AEP (refer to attached plan).

Flood depths of greater than 0.5 metre will surround the dwelling during the 1 in 10 AEP flood event (flood level of 172.15 m AHD) and will be greater than 2.0 metres in the 1 in 100 AEP flood event (flood level of 174.04 m AHD).

The figure below shows that flood depths between 0.5 metre and 1.2 metres are considered hazardous to vehicles, children and the elderly. Flood depths above 1.2 meters are also considered hazardous to adults and depths above 2.0 metres require buildings to have special engineering design and construction.

The safety of people living in the dwelling, and emergency services personnel who may be required to assist evacuation, during times of major flooding should be considered by the decision making authority in assessing the suitability of the proposal.

Swan Avon Region
7 Ellam Street Victoria Park WA 6100
Telephone: 08 6250 8000 Facsimile: 08 6250 8050
www.dwer.wa.gov.au



Please note

Water Resource Advice Only

The Department of Water has merged with the Department of Environment Regulation and Office of the Environmental Protection Authority to create the new agency Department of Water and Environmental Regulation. The former agencies are in the process of amalgamating their functions. Until this fully occurs, please note that the advice in this correspondence pertains only to water resource matters previously dealt with by the Department of Water. You may also receive additional advice from other areas within Department of Water and Environmental Regulation.

If you would like more information regarding this matter, please contact Marnie Brady on 6250 8014 or marnie.brady@dwer.wa.gov.au.

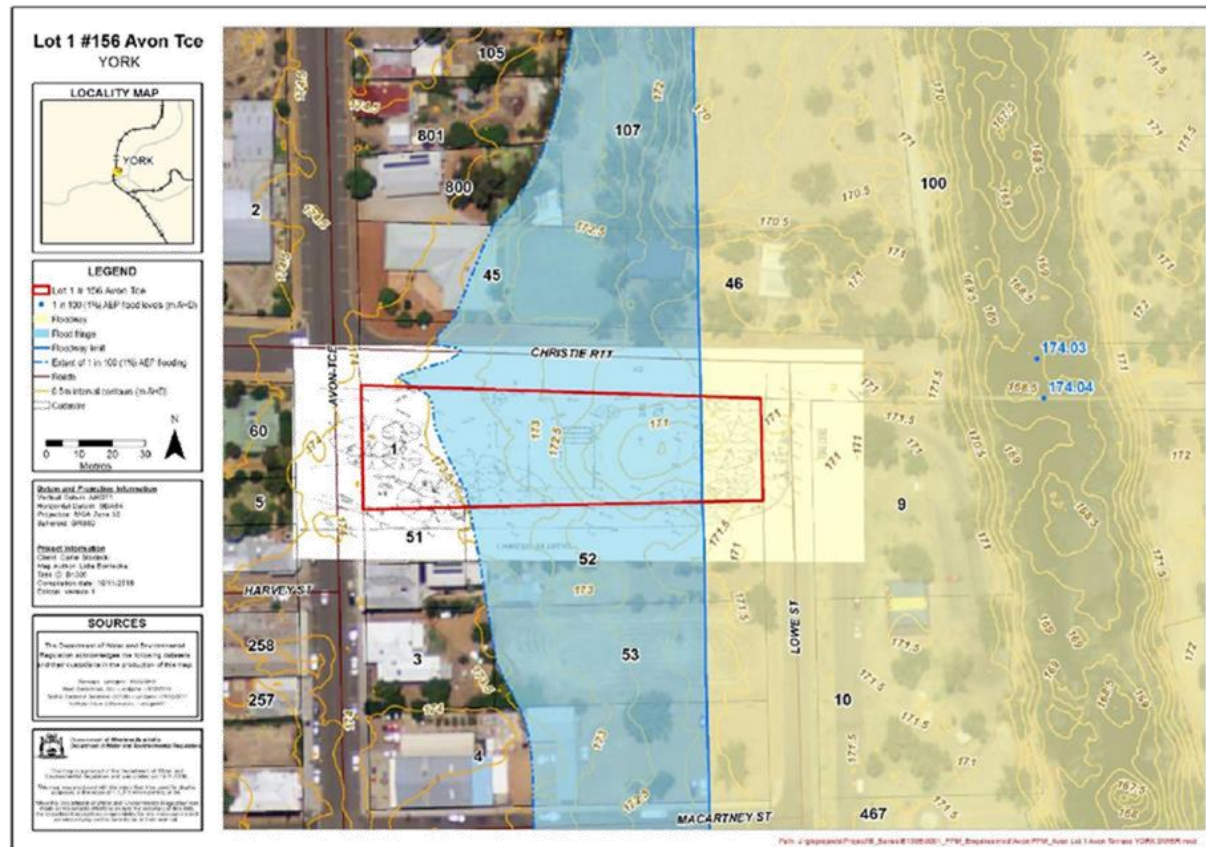
Yours sincerely,

Carlie Slodecki
Senior Natural Resource Management Officer
Swan Avon Region
Planning Advice Section

22 November 2018



Government of Western Australia
Department of Water and Environmental Regulation



Swan Avon Region
7 Ellam Street Victoria Park WA 6100
Telephone: 08 6250 8000 Facsimile: 08 6250 8050
www.dwer.wa.gov.au

HERITAGE INTELLIGENCE (WA)

Laura Gray JP M.ICOMOS B.Arch (hons)

HERITAGE & CONSERVATION CONSULTANT

+61 0408 105 784

laura@heritageintelligencewa.com.au

3 December 2018

MEMO

To: Carly Rundle
Senior Planner
Shire of YORK

Subject DA Proposed residence and change of cladding colour at Lot (1) 156 Avon Tce

Hi Carly

Further to your referral requesting comment:

I understand from the plans that the property is facing Lowe Street and is behind Penola House at 156 Avon Terrace, near the intersection of Pool Street, opposite Avon Park and the suspension bridge across the Avon River. The proposed "group dwelling" is located on the south side of Christies Retreat, with an existing similar "group" dwelling already established on the north side of Christies Retreat. This is an application for part of a "group dwelling" and a change of colour palette for the roof and external cladding.

The property is located within the Central York Heritage Precinct.

I have made no specific site inspection although I am familiar with the area and a photograph of the "group dwelling" on the north side of Christies Retreat as been provided to me.

Shire of York LPP Heritage Precincts and Places (Update 2009)

3.2 POLICY OBJECTIVES

- a) *To facilitate residential development that respects the existing character of an area;*
- b) *To ensure that all new residential buildings, alterations or extensions to existing dwellings are sympathetic to the predominant form, siting and appearance of existing and neighbouring buildings and the streetscape;*
- c) *To maintain the heritage value of significant buildings and streetscapes.*

Policy 3.4.2 Form

All residential development shall respond to and reinforce the existing characteristics of a streetscape or neighbourhood with regard to building appearance, plate and wall heights, roof form, ridge lines, parapet lines, roof slopes and eaves overhangs.

Policy 3.4.3 Siting (relevant extract)

Entries to a dwelling shall be at the front of the dwelling or be an obvious feature when viewed from the street. Entries which are central to a facade are encouraged. A blank wall facing the street is unacceptable.

Policy 3.4.4 Materials and Colours (relevant extracts)

The acceptable materials for residential buildings are as follows:

a) Walls

- Red through to orange brick with cream joints. Darker brick accents are acceptable.
- Local stone.
- Smooth render.
- Timber weatherboards, corrugated iron or mini orb profile walls in a galvanised, painted or Colourbond finish are appropriate for side and rear walls, outbuildings, carports and garages.
- Use of limestone materials in retaining walls will not be permitted unless it is consistent with existing development.

c) Roofs

- Custom Orb profile sheeting. Preferred sheeting is galvanised, although Zinalume or Colourbond in an appropriate colour is acceptable.

The colours to be used in all residential development will have regard to the following criteria:

- a) The colours used in an existing building and in neighbouring properties in the streetscape;
- b) Colours selected from heritage ranges will be acceptable. Guidance may be taken from the colour palette available for viewing at the Shire of York offices;
- c) For new buildings, sympathetic modern colours may be acceptable;
- d) Colours which take their inspiration from local, natural elements such as tree leaves, bark and soils may also be appropriate; and
- e) The use of bright or garish colours in large areas visible from the street is not permitted.

Response to Policies

- a, b, c) The proposal does not respond to any heritage places within the vicinity, including the historic Penola House or the adjacent CWA building fronting Avon Terrace. The Lowe Street frontage is predominantly the back of the Avon Terrace facing properties, opposite Avon Park along the banks of the Avon River, and arguably has no heritage context to respond to, and the architecture of the proposal correctly, does not seek to mimic any heritage elements. The contemporary design serves to highlight the heritage value of the heritage streetscapes by providing contrast.

Policy 3.4.2 Form

Given the proposal is on the rear of Avon Terrace-facing heritage places, there is no streetscape context to respond to with regard to existing heritage characteristics including building appearance, plate and wall heights and roof form. The height and form of the proposed "group dwelling" is markedly different from the broader heritage context. However, an established "group" dwelling on the north side of Christie Retreat, arguably sets an existing characteristic, and with the requirement for an elevated structure due to the river flood area, this proposal makes a similar response.

Policy 3.4.3 Siting (relevant extract)

The proposed residence does not comply with the policy as the "front" door is located on the west side of the residence (rear elevation in the Lowe Street context) and not the Lowe Street front elevation. There is consequently no obvious feature when viewed from the street.

Policy 3.4.4 Materials and Colours

The acceptable materials for residential buildings are as follows:

- a, c, d) Walls, roofs and colours

The proposed Lysaght raised ridge profile for the roof and walls is not compliant with Policy requirements.

The proposed very dark grey colour (Lysaght Colorbond: "Monument") proposed for the roof and walls, is not within the range of compliant colours.

Of the criteria for colours to be used in all residential development the proposal is clearly a response to the adjacent "group dwelling" that has dark grey walls and roof cladding, however, there is no response to any other buildings or elements in the heritage area or proximity. The policy does note that new buildings may have acceptable sympathetic modern colours. It is noted that colours that take their inspiration from local, natural elements such as tree leaves, bark and soils may also be appropriate.

In summary:

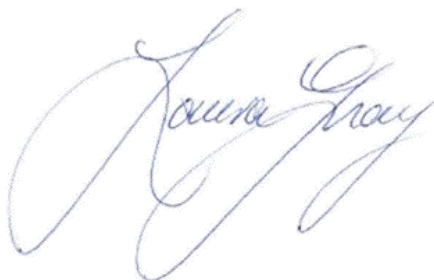
Overall the form and scale of the proposed "group dwelling" are generally compliant with the policy and although they do not respond to the broader heritage context that is not in the same visual aspect, it does respond to the adjacent "group dwelling" and the requirements of elevated structures in the Avon River flood area. However, the policy is clear on the requirement for front entries to be identifiable on the street frontage. The proposed "group dwelling" has an entry on the rear elevation with no street front to Lowe Street or any indication of an entry on Christies Retreat "frontage". Although the proposed colour can be argued as contemporary; a response to the existing "group dwelling"; and the colours of nature, Lysaght's Colorbond "Monument" is very dark. It seems to be considerably darker than the existing "group dwelling" and the relevance to nature that would be charcoal.

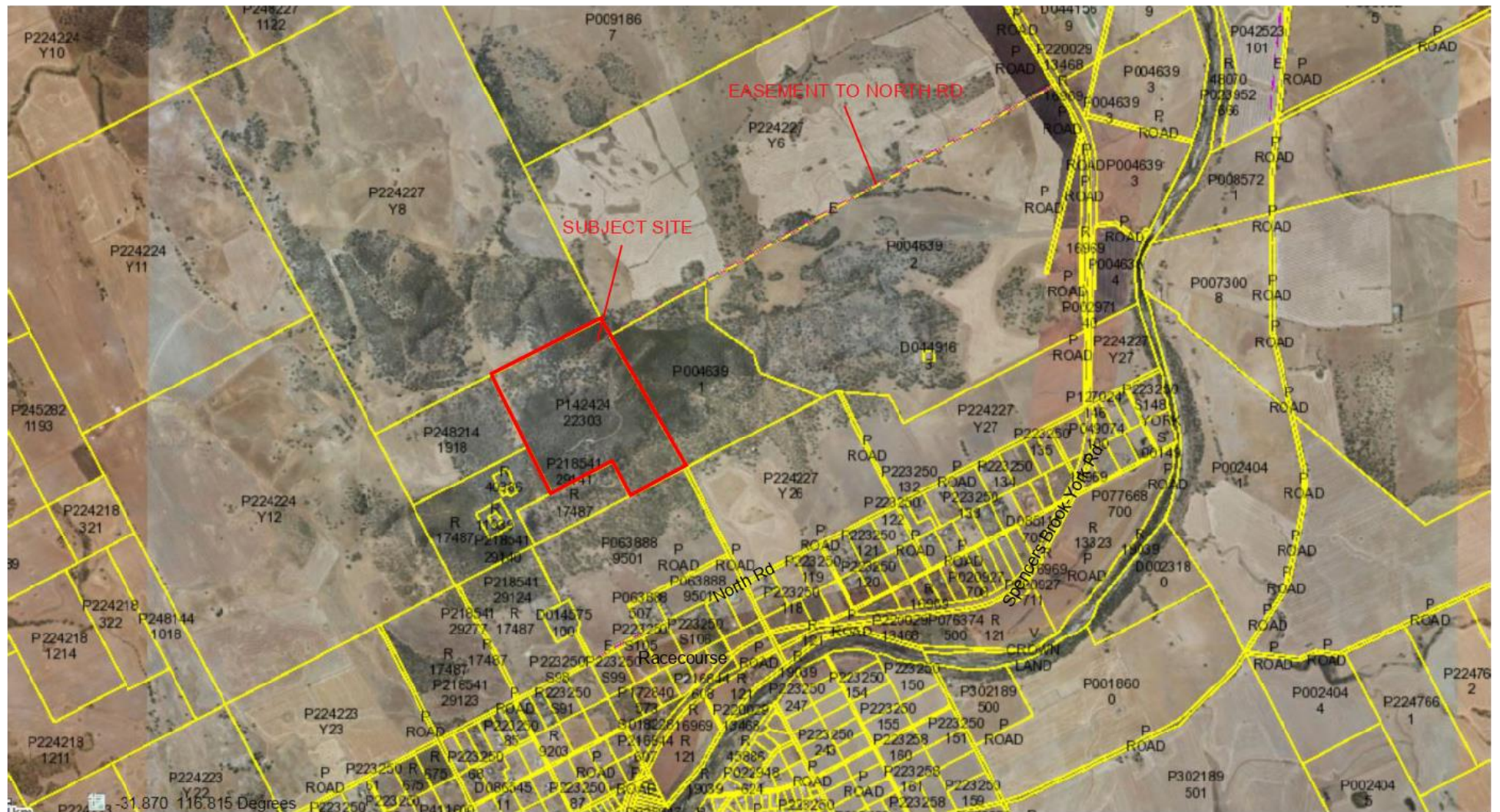
In consideration of *Shire of York LPP Heritage Precincts and Places (Update 2009)* and the aforementioned comments pertaining to that Policy, the concept of the proposed "group dwelling" is supported subject to: consideration of an entry on the street frontage, although not to include an extensive ramp on the frontage (that is currently associated with the entry on the rear elevation); reconsideration of the tone of the colour; Lysaght's Colorbond "Woodland Grey" seems more in keeping with existing "group dwelling", and another tone or two lighter is "Basalt". Perhaps consider a dark roof and lighter toned walls. The proposed Lysaght raised ridge cladding is non compliant with the policy that supports a corrugated profile. Certainly that (corrugated profile) is an element that does provide a degree of historical reference.

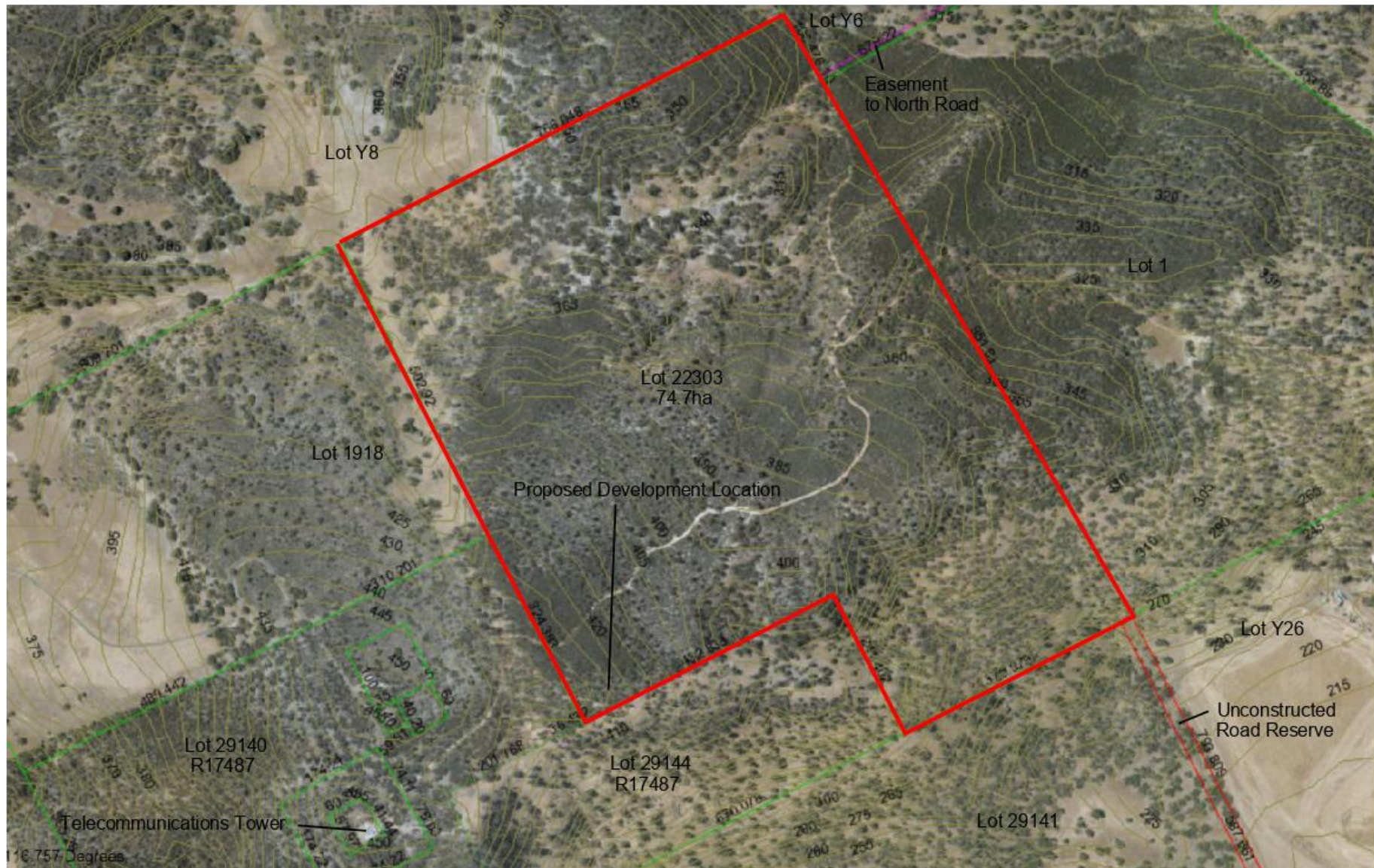
A non-policy observation is that the verticality of the sheeting on the walls serves to exacerbate the elevation of the building whereas horizontal profile visually lowers the elevated structure, more in keeping with the predominant scale of the Town Centre Precinct. Perhaps a verandah and entry off the Lowe Street frontage would satisfy the policy requirements for an entry or feature.

The concept of the proposed "group dwelling" is supported but the proposed colour, profile and entry issues require review.

Sincerely

A handwritten signature in blue ink, appearing to read 'Laura Gray', with a large, stylized initial 'L'.







Mount Bakewell Shelter application

The shelter is located behind trees on a cleared area near the south-west corner of the block.

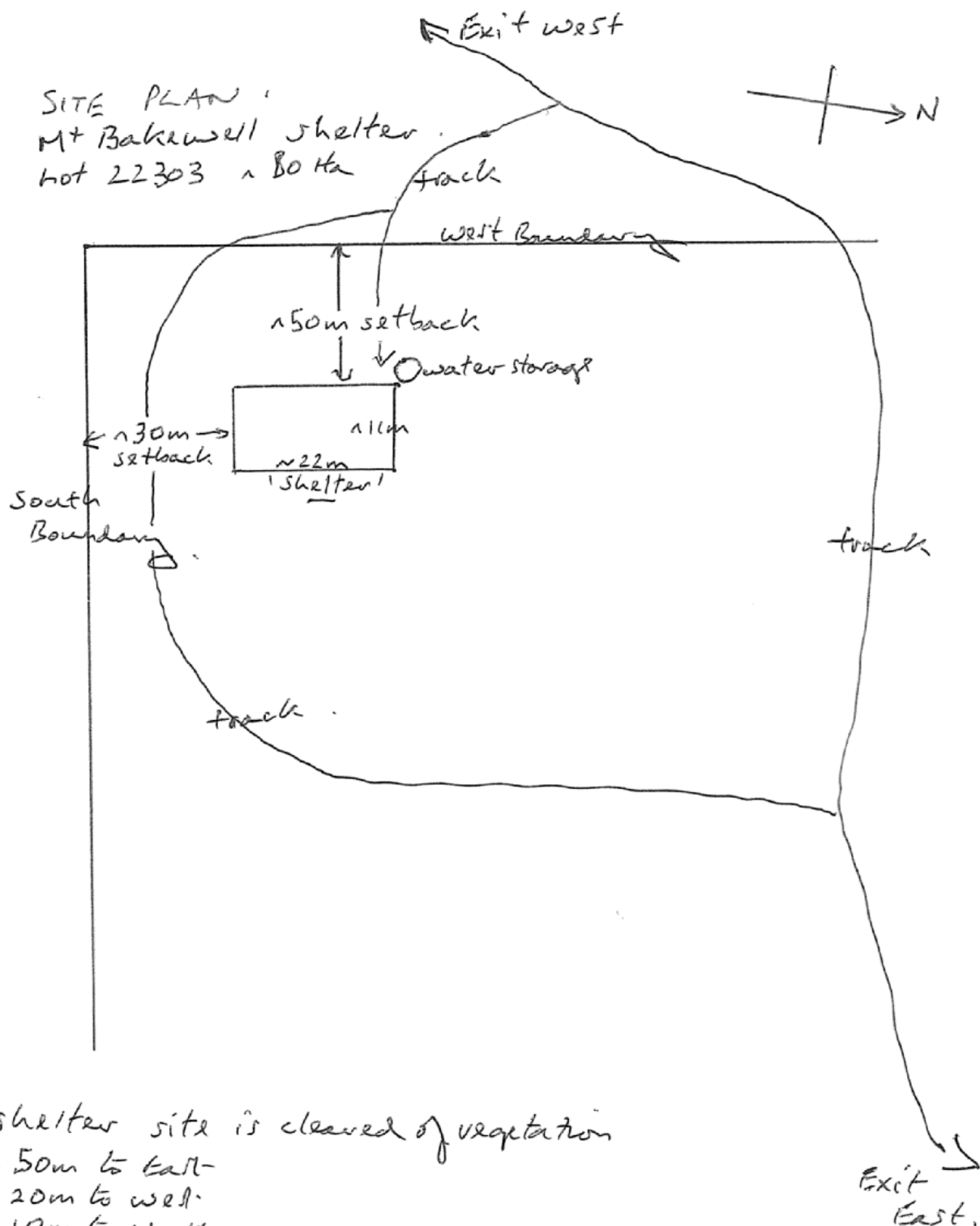
The shelter is simply a dark green coloured tin roof mounted on a steel platform floor, the roof visual profile will be approximately 11 m x 1.2 m.

It will be invisible or near to invisible from all viewing positions around the base of Bakewell and from the Town.

The shelter will be used by the owners for storing maintenance equipment. It will not be used as a clubhouse. There will be no significant change in use of the block related to provision of the shelter.

John Salmon and Fritz Neumann

joint owners 13.11.18



shelter site is cleared of vegetation

~ 50m to East

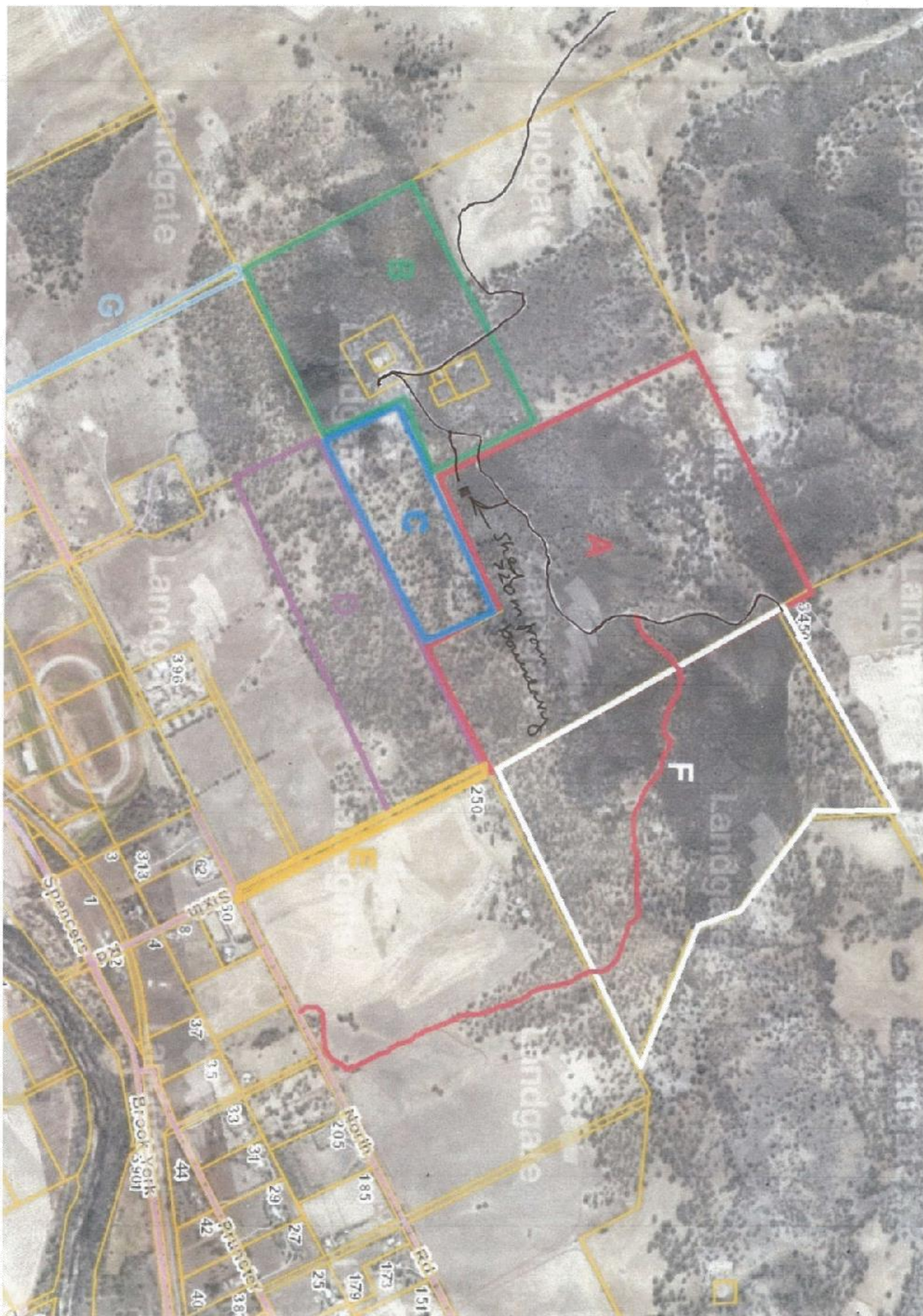
~ 20m to well

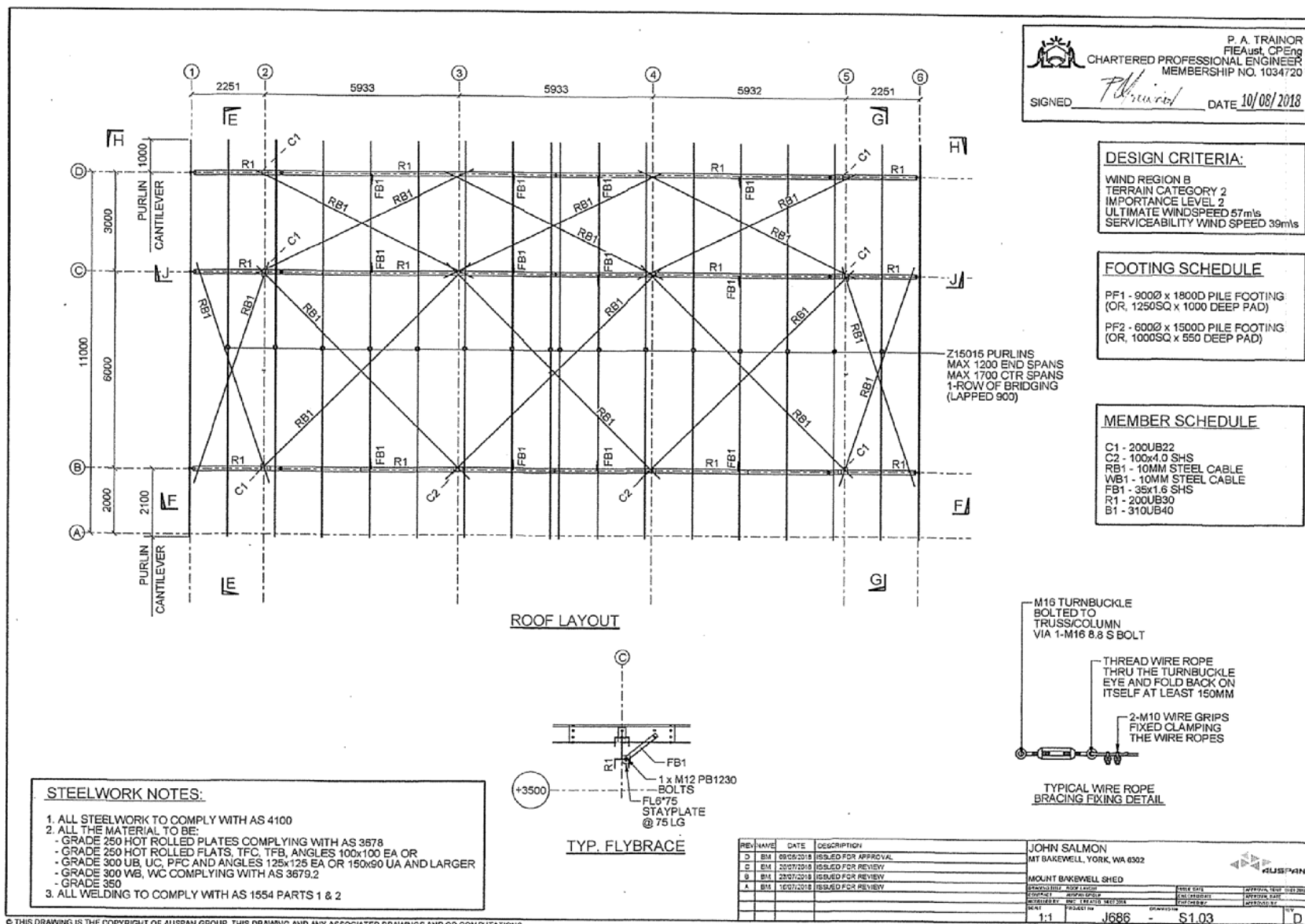
~ 10m to North

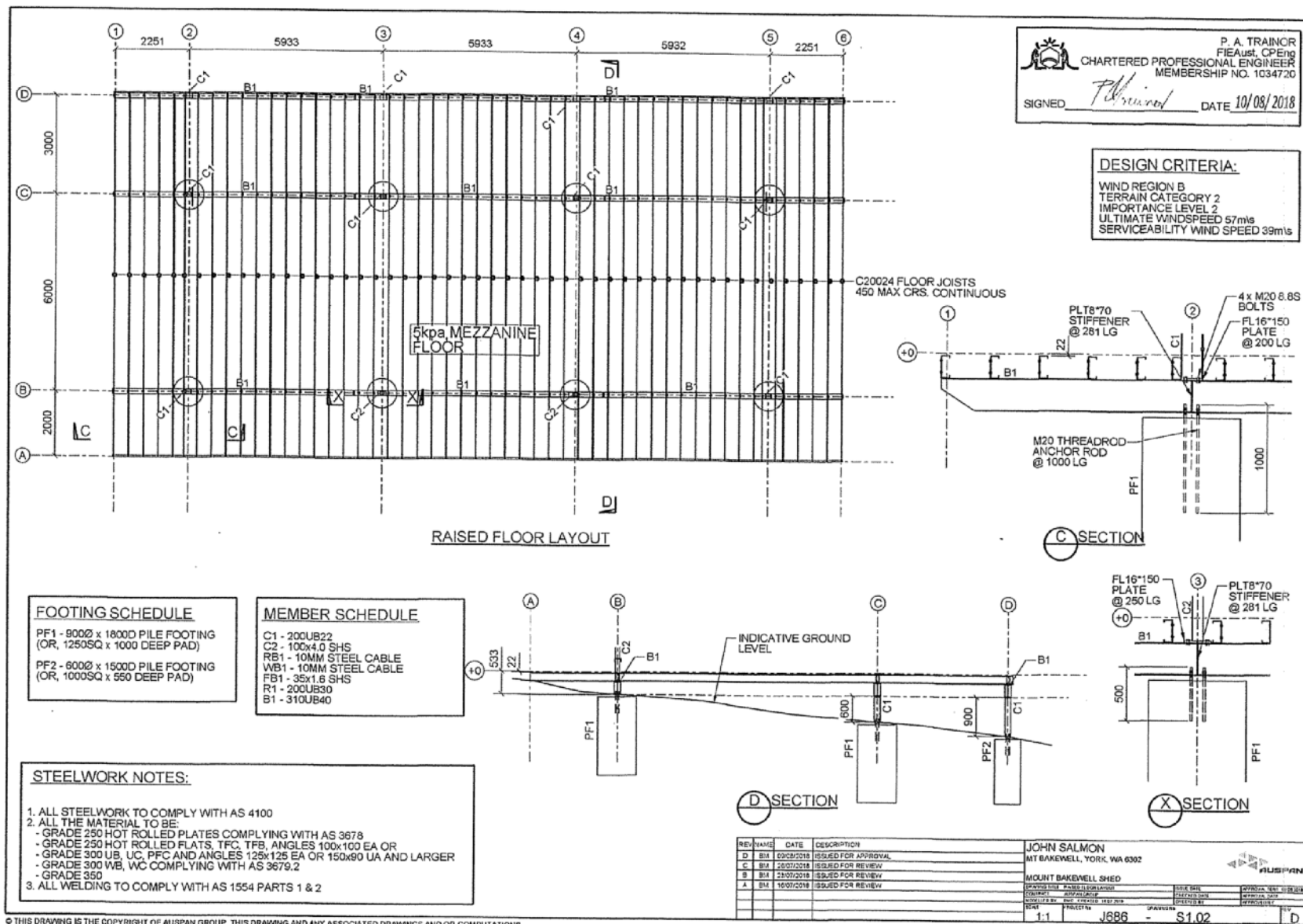
~ 20m to South

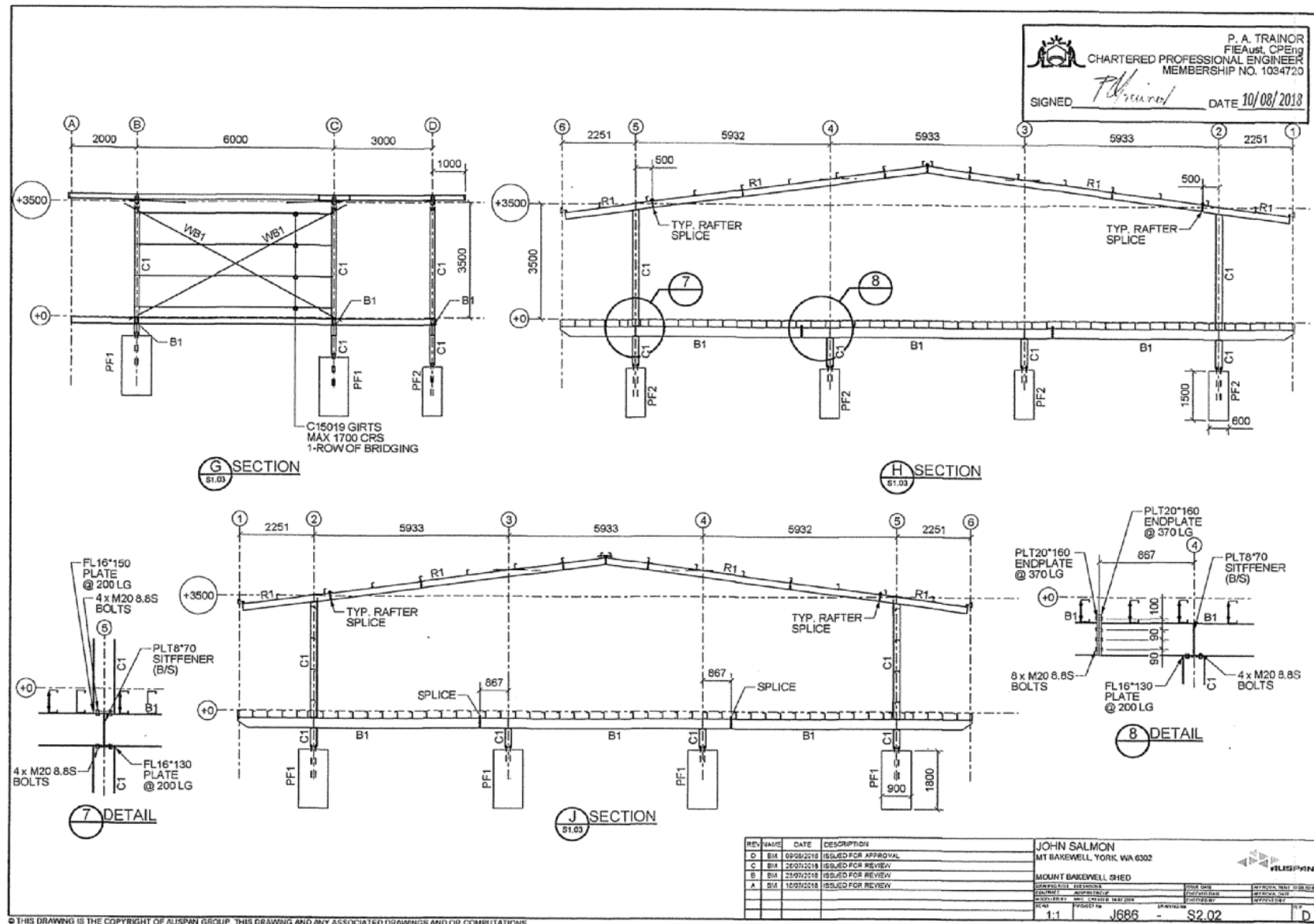
car parking east & west areas

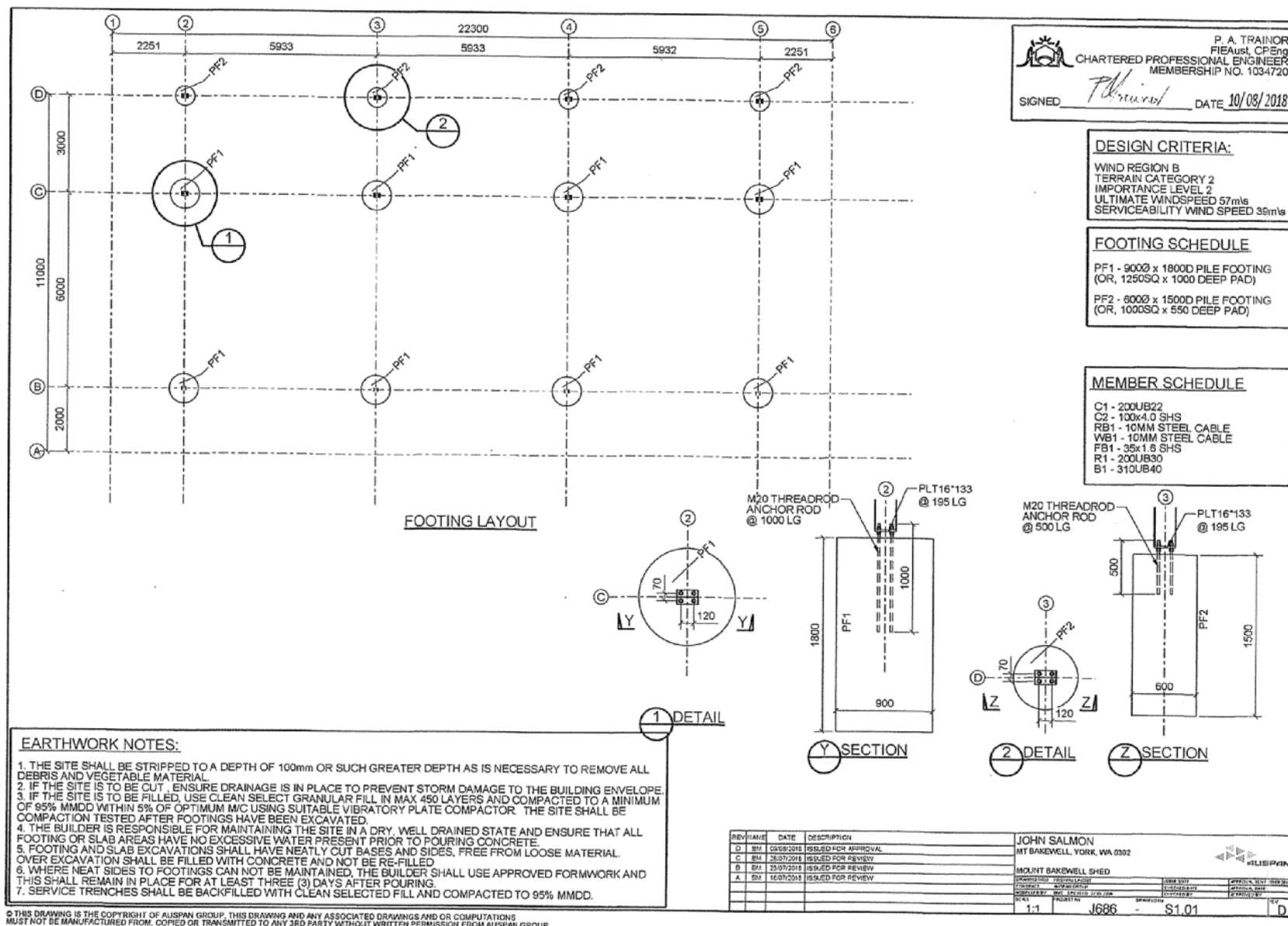
Note shed floor is steel platform over rough slightly sloping ground.

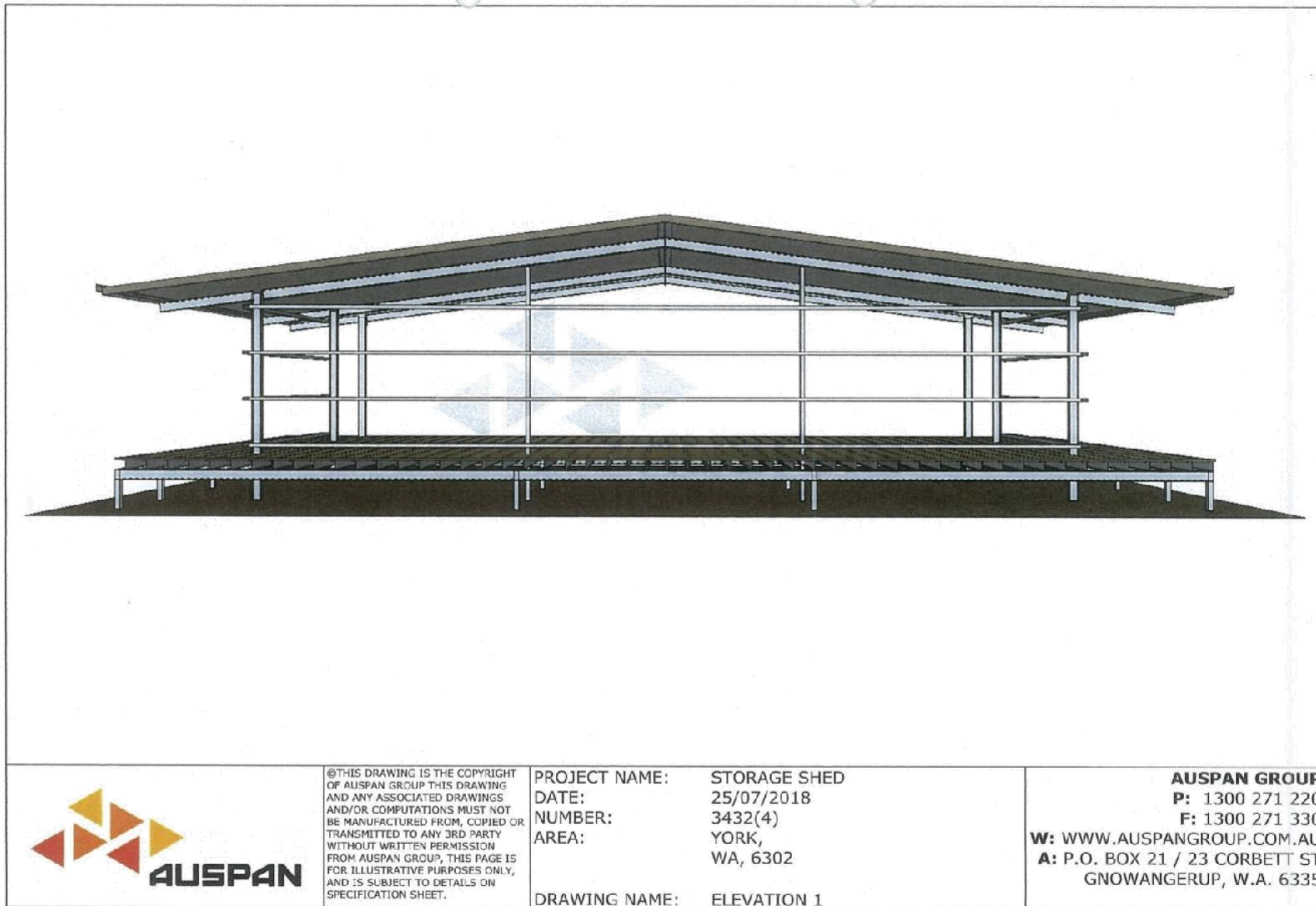


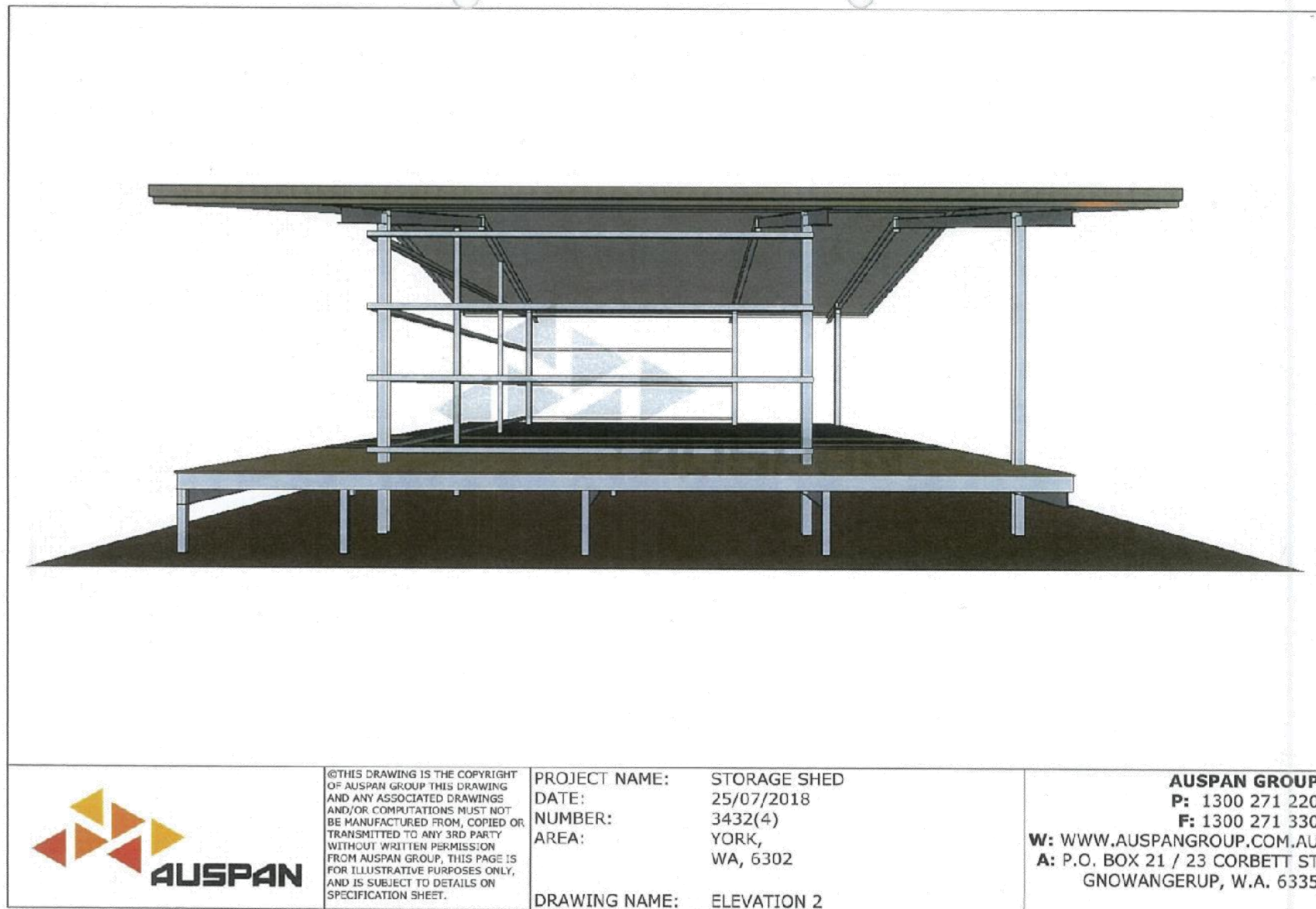


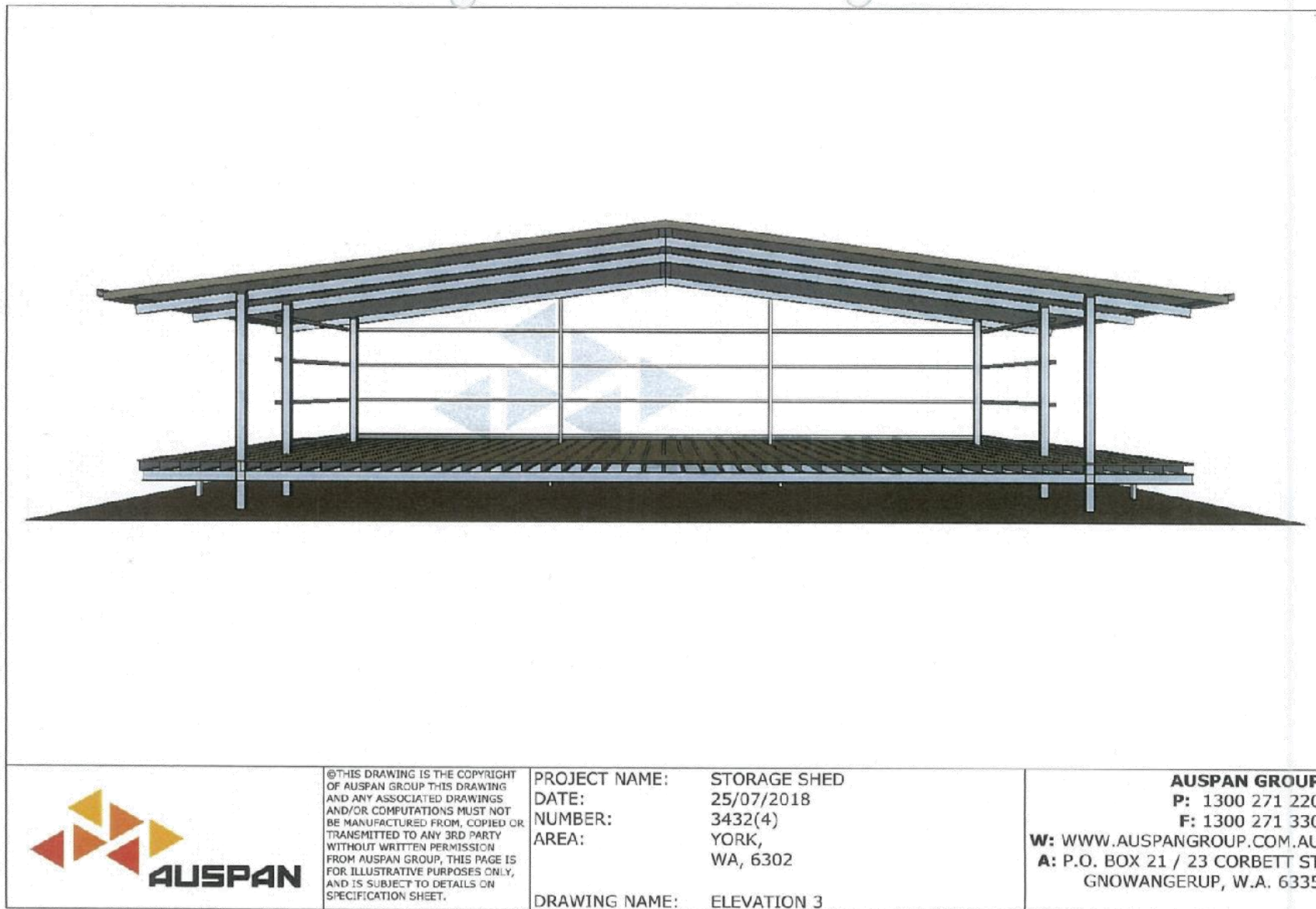


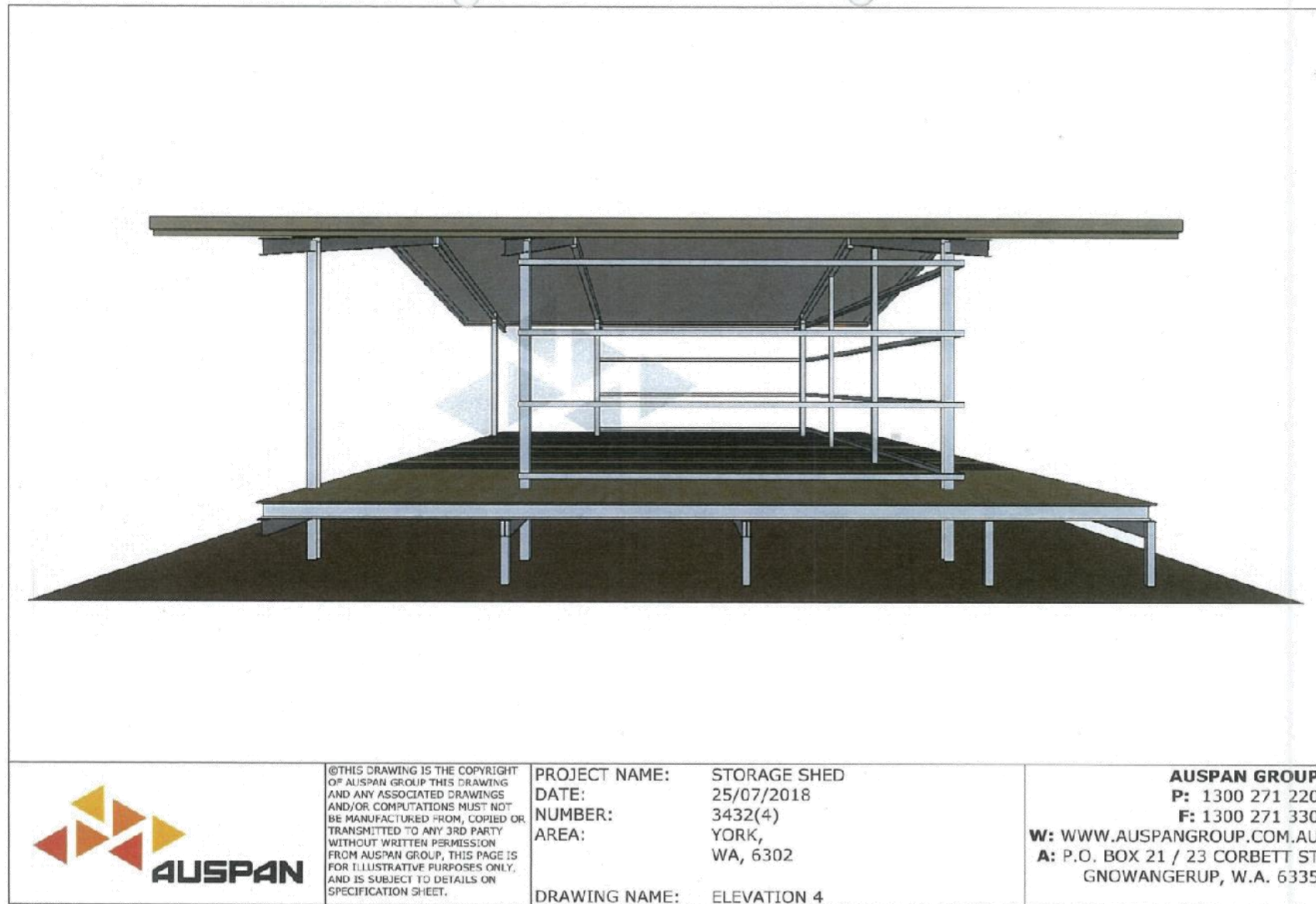


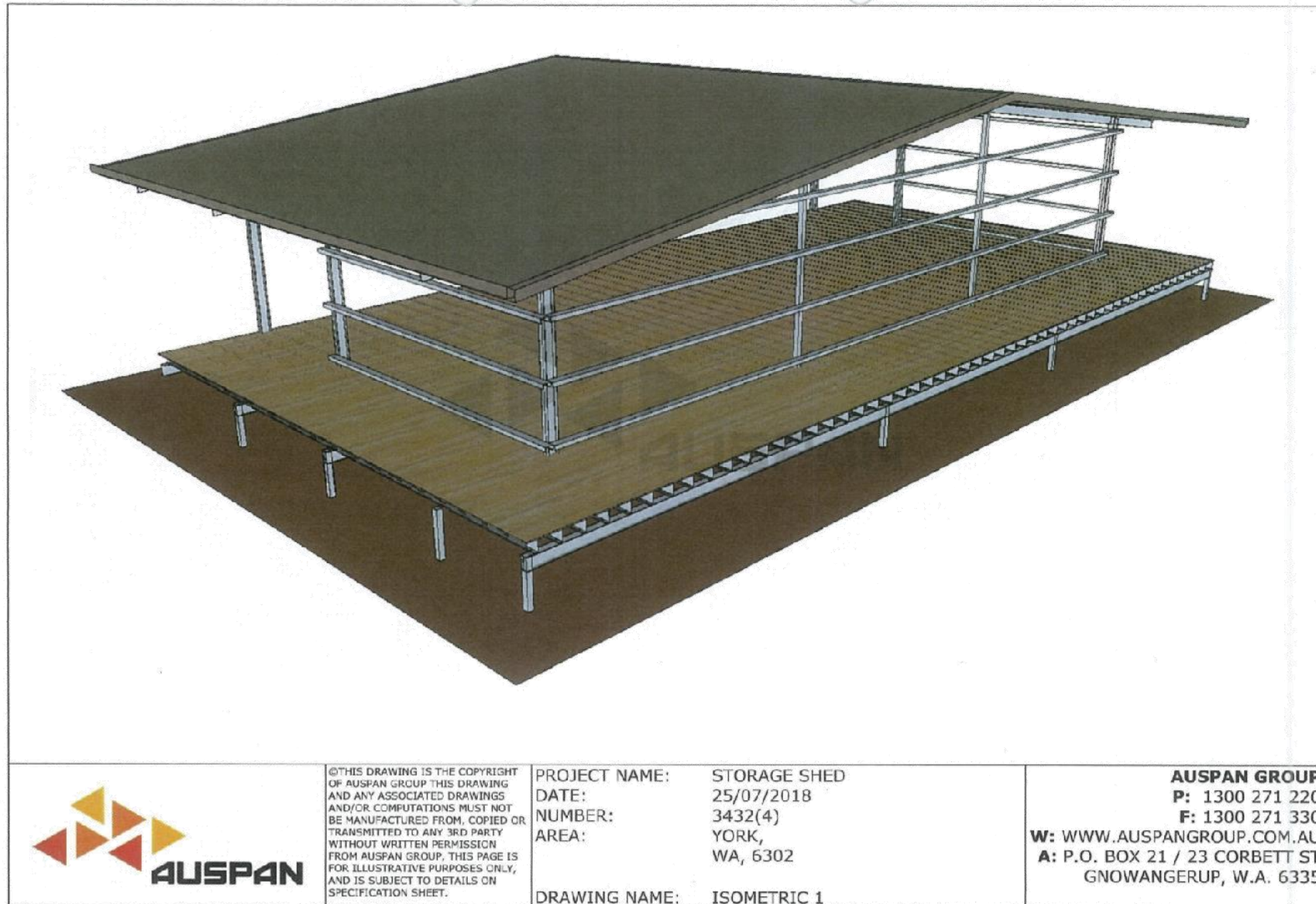




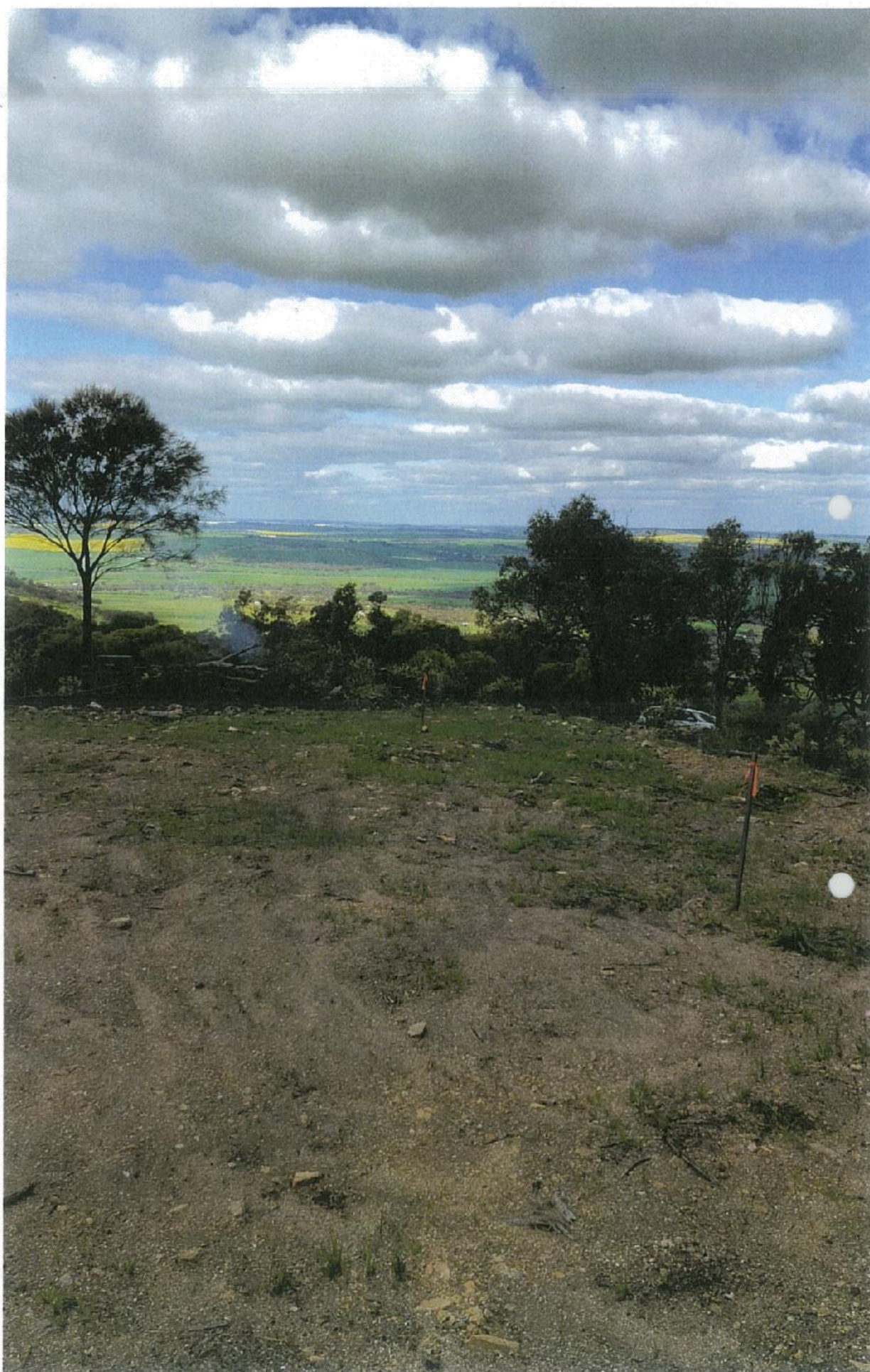








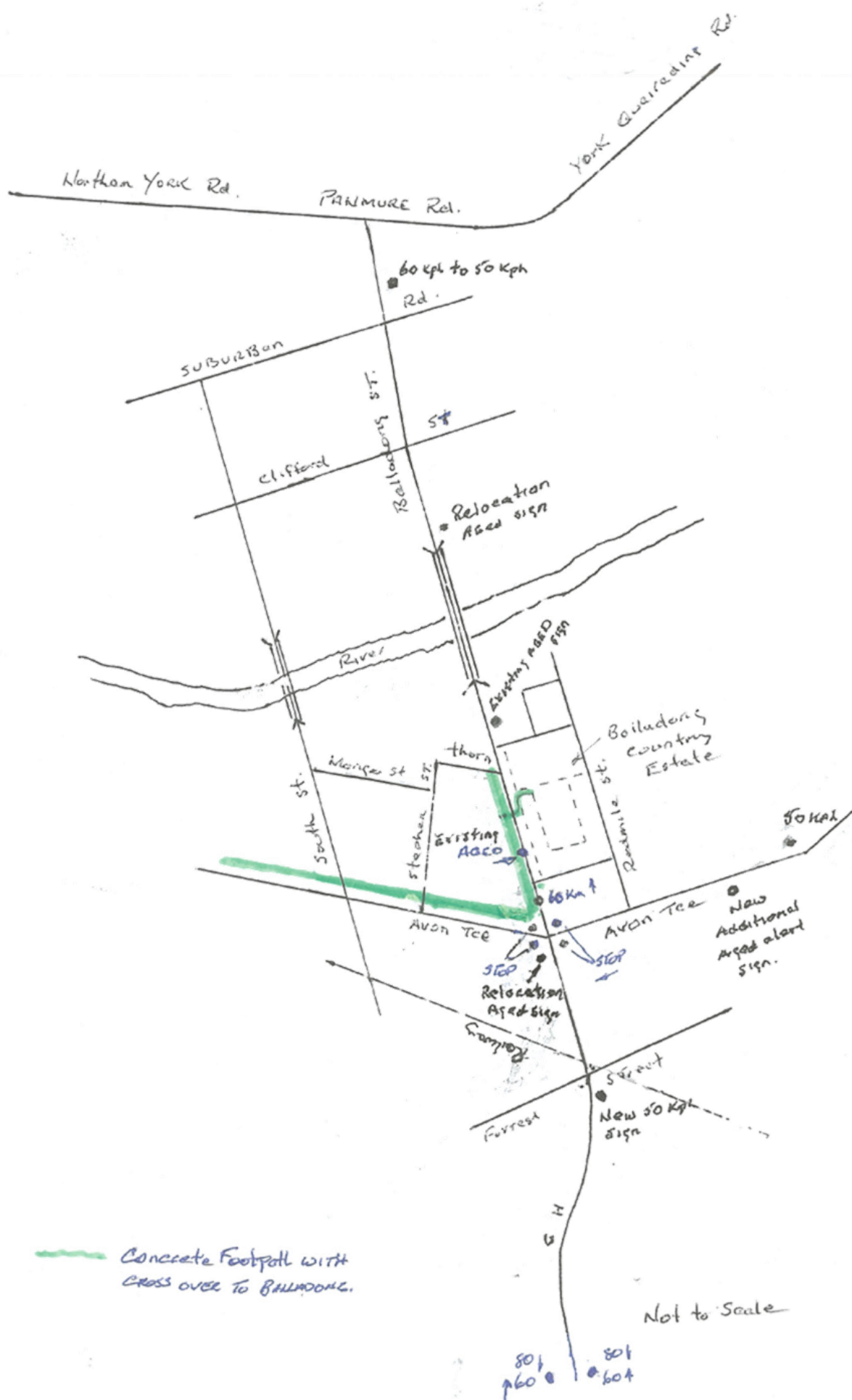












FEEDBACK FROM THE WASTE SERVICES COMMUNITY SURVEY

Date received	From	Comments
18/04/2017	<ul style="list-style-type: none"> W & A King 	<p>Firstly we want to say that we are generally satisfied with the job that Avon Waste do for our Shire with their weekly pick-ups and the transfer station.</p> <p>However.....</p> <p>As we hear we need to increase our population, the waste problem will of course continue to grow.</p> <p>Some suggestions</p> <ul style="list-style-type: none"> Can the Shire and Local and State Governments put pressure on manufacturers to <ol style="list-style-type: none"> use less wrapping and packaging and make their packaging biodegradable. Can pressure be put on the businesses, like those that wanted to create a tip on Allawuna Farm, to move into the future and sponsor and create and promote diverse contemporary and new methods of disintegrating and disposing of rubbish instead of following centuries old methods of just dumping it. Wherever it is dumped, such as on salt lakes etc., poisons will eventually leach into the underground water system even if it takes years to do so. European countries and others with massive populations and not much spare land must have methods of disposing of their waste? To save a small bit of expense for the Shire would it help to have only one verge pick-up each year and encourage people to take their unwanted stuff to the Transfer Station themselves? Could the Transfer Station allow carefully supervised safe SCAVENGING so that one person's waste can be recycled to someone else? Could the Shire positively encourage Op-shops and Garage sales that divert "waste" to be reused by others. Perhaps the Shire could have a regular garage sale? Could the Shire, from time to time, do publicity (especially to school age children) about recycling and putting waste in the correct bins. And encourage/pressure Community Matters to do the same with good stories?
10/04/2017	<ul style="list-style-type: none"> J & K Emin D & S Emin 	<p>We, the numerous residents of Qualen West Road, Talbot (in the Shire of York) urgently request that a new Kerbside Waste Bin collection service be provided, as part of our current rates charges.</p>
12/04/2017	<ul style="list-style-type: none"> R Gregory R Lister 	<p>We currently have to remove all our rubbish waste, from our properties, into the York Transfer Station in town.</p>
13/04/2017	<ul style="list-style-type: none"> A & S Lewis 	<p>As there is now a growing number of residents on Qualen West Road, a new Shire service for Kerbside Waste Collection would be invaluable.</p>

FEEDBACK FROM THE WASTE SERVICES COMMUNITY SURVEY

18/04/2017	<ul style="list-style-type: none"> • L & J Fairclough • B Corry • D & K Duperouzel • D Hamersley 	Currently, other less populated and remote Shire districts have their waste removed at no excess rates charges.
20/04/2017	<ul style="list-style-type: none"> • B & K McCullough • E & A Emin • R Michel-Huessy & S Huessy • K Johnson • J & A Emin 	
26/04/2017	<ul style="list-style-type: none"> • M & S Fairclough 	
24/04/2017	<ul style="list-style-type: none"> • S Ellis 	<p>We, the numerous residents of Qualen West Road, Talbot (in the Shire of York) urgently request that a new Kerbside Waste Bin collection service be provided, as part of our current rates charges.</p> <p>We currently have to remove all our rubbish waste, from our properties, into the York Transfer Station in town.</p> <p>As there is now a growing number of residents on Qualen West Road, a new Shire service for Kerbside Waste Collection would be invaluable.</p> <p>Currently, other less populated and remote Shire districts have their waste removed at no excess rates charges.</p> <p>**** Please note, although not a resident of Qualen West Rd, we have been told in the past that a rubbish bin collection service is not available to us as the current collection stops part way along Knotts Rd before reaching our place. If Qualen West Road gets this service we would be part of that run.</p> <p>Thank you for the opportunity to comment on Council's waste removal program.</p>
13/04/2017	<ul style="list-style-type: none"> • K Trent 	I find the existing service adequate, however it would assist if the size of the skip bins were printed in the York Business Directory.

FEEDBACK FROM THE WASTE SERVICES COMMUNITY SURVEY

21/04/2017	<ul style="list-style-type: none"> B Mincherton 	<p>My concern with the waste management is specifically for residents in and around Greenhills. Apart from the pub and 4 houses that receive road side bin collection, there is one (1) bin (240l wheelie bin) to service everyone else, at least 10 households. All within a 5km radius of the Greenhills town site.</p> <p>If all these houses were in the York town site, they would have 2 bins (rubbish & recycling) each – a total of 20 bins.</p> <p>My suggestions to address the issue is firstly, issue every house with 2 x bins & collect them from the road verge of each property.</p> <p>Or, supply industrial dumpster bins at Greenhills (near the hall or fire shed) to accommodate the volume of rubbish of these households and empty the bins weekly.</p> <p>Bulk Rubbish Collection:</p> <p>Twice a year Greenhills is provided with several skip bins instead of kerbside pickup. This is good but 3 times a year would be better. It doesn't take long to fill skip bins when an outdoor setting is thrown out – which seems to happen every time.</p> <p>Rates Skip Bins:</p> <p>It is stated in our rates that if you live in the York town site, you are entitled to 1 x free skip bin per year. We (my wife & I) pay rates on 3 properties in the Shire of York yet I can't have the skip bin entitled to the rates we pay for Mansfield St delivered to Greenhills.</p>
------------	--	--

From: Michelle Wong <michelle.wong@dlgsc.wa.gov.au>
Sent: Wednesday, 14 November 2018 2:45 PM
To: Records
Subject: I170156 - LE.LLW.13 - Attn: Mr Wallace - Shire of York Cat Amendment Local Law 2018 - Department Comments

Dear Mr Wallace

This email is in response to your letter dated 18 October 2018 addressed to the Minister for Local Government regarding the Shire's proposed local law.

The Department's comments are noted below. Please contact me if you have any queries regarding the comments.

Shire of York Cat Amendment Local Law 2018

1. Minor Comments

The following minor edits are suggested:

- **Clause 3:** change "Shire of York Cat Local Law 2017" to italics.
- **Clause 4:** insert ", in the definition for *permit*," after "clause 1.4".
- **Clause 7:** if delete "6.3" and replace with "6.2".
- **Clause 9:**
 - in paragraph (a) delete the full stop and replace with "; and" and in subclause (b) delete "; and" and replace with a full stop.
 - At the beginning of paragraph (a) before the word "delete" add "in item 2".

Minister's Directions – pursuant to s 3.12(7) of the Local Government Act 1995

Please note: once the Shire has published a local law in the *Government Gazette*, the Shire must comply with the requirements of the Minister's *Local Laws Explanatory Memoranda Directions 2010*. The Shire must, within 10 working days of the Gazettal publication date, forward the signed Explanatory Memoranda material to the Committee at the current address:

Committee Clerk
Joint Standing Committee on Delegated Legislation
Legislative Council Committee Office
GPO Box A11
PERTH WA 6837
Email: delleg@parliament.wa.gov.au
Tel: 9222 7404
Fax: 9222 7805

A copy of the Minister's Directions and Explanatory Memoranda forms can be downloaded from the Department of Local Government and Communities website at www.dlgsc.wa.gov.au. Failure to comply with the Directions may render the local law inoperable.

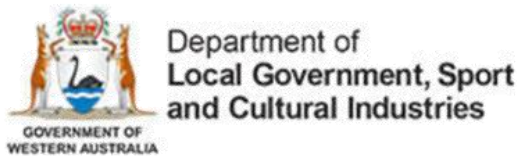
Please note that my comments:

- have been provided to assist the Shire with drafting matters in relation to the local law;

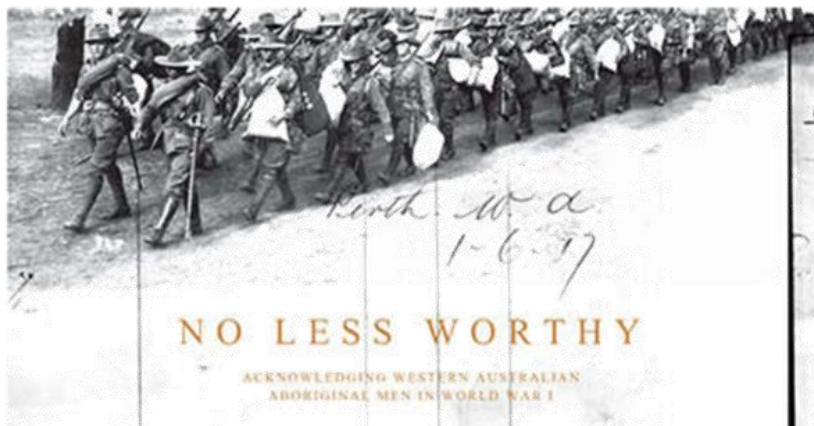
- do not constitute legal advice;
- have been provided in good faith for the Shire's consideration; and
- should not be taken as an approval of content.

The Shire should ensure that a detailed editorial analysis of the proposed local law has been undertaken and that the content of the local law is in accordance with the Shire's policies and objectives.

Kind regards,



Acknowledging the significant contribution of WA Aboriginal servicemen to the World War One effort.



SHIRE OF YORK



CAT LOCAL LAW 2017

**CAT ACT 2011
LOCAL GOVERNMENT ACT 1995
SHIRE OF YORK
CAT LOCAL LAW 2017**

Table of Contents

PART 1—PRELIMINARY

- 1.1 Citation
- 1.2 Commencement
- 1.3 Application
- 1.4 Definitions

PART 2—CATS FOR WHICH A PERMIT IS REQUIRED

- 2.1 Interpretation
- 2.2 Cats for which a permit is required
- 2.3 Application for permit
- 2.4 Decision on application
- 2.5 Factors relevant to determination of application
- 2.6 Conditions
- 2.7 Renewal of permit
- 2.8 Variation or cancellation of permit

PART 3—CONTROL OF CATS

- 3.1 Nuisances

PART 4—IMPOUNDING OF CATS

- 4.1 Cat management facility
- 4.2 Impounding Register
- 4.3 Release from cat management facility

PART 5—DESTRUCTION OF CATS

- 5.1 Destruction at request of owner

PART 6—MISCELLANEOUS

- 6.1 Serving of infringement notices
- 6.2 Objections and Appeals
- 6.3 General offence and penalty provisions
- 6.4 Defence

SCHEDULE 1
ADDITIONAL CONDITIONS

SCHEDULE 2
PRESCRIBED OFFENCES

**CAT ACT 2011
LOCAL GOVERNMENT ACT 1995
SHIRE OF YORK
CAT LOCAL LAW 2017**

Under the powers conferred by the *Cat Act 2011*, the *Local Government Act 1995* and under all other powers enabling it, the Council of the Shire of York resolved on 26 February 2018 to make the following local law.

PART 1 —PRELIMINARY

1.1 Citation

This local law may be cited as the *Shire of York Cat Local Law 2017*.

1.2 Commencement

This local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

1.3 Application

This local law applies throughout the district.

1.4 Definitions

In this local law unless the context otherwise requires—

Act means the Cat Act 2011;

authorised person has the meaning given to it in the Act; *cat* has the meaning given to it in the Act; *cat*

management facility means—

- (a) a facility operated by a local government that is, or may be, used for keeping cats; or
- (b) a facility for keeping cats that is operated by a person or body prescribed; or
- (c) a facility for keeping cats that is operated by a person or body approved in writing by a local government.

CEO means the Chief Executive Officer of the local government;

Council means the Council of the local government;

district means the district of the local government;

local government means the Shire of York;

multiple dwelling means any building or place designed for habitation by more than one domestic group and includes, but is not limited to, units, flats, town houses, duplexes or apartments;

notice to abate means a notice to abate a nuisance referred to in clause 3.1(2);

nuisance means—

- (a) an activity or condition which is harmful or annoying and which gives rise to legal liability in the tort of public or private nuisance at law;
- (b) an unreasonable interference with the use and enjoyment of a person's ownership or occupation of land; or
- (c) interference which causes material damage to land or other property on the land affected by the interference.

owner has the meaning given to it in the Act;

permit means a permit issued by the local government under clause 2.6;

permit holder means a person who holds a permit granted under this local law;

premises has the meaning given to it in the Act;

pound owner means the person or body that manages or has control of the pound;

RSPCA means the Royal Society for the Prevention of Cruelty to Animals (Inc.) of Western Australia.

PART 2—CATS FOR WHICH A PERMIT IS REQUIRED**2.1 Interpretation**

In this Part, *cat* does not include a cat less than 6 months old.

2.2 Cats for which a permit is required

(1) Subject to clause 2.2(2) an owner is required to have a permit—

- (a) to keep 3 or more cats on any premises; or
- (b) to use any premises as a cat management facility.

(2) a permit is not required under subclause (1) if the premises concerned are—

- (a) a refuge of the RSPCA or any other body prescribed in regulation 4 of the *Cat Regulations 2012*;
- (b) regulation 7 of the Cat (Uniform Local Provisions) Regulations 2013 states: If a member of a cat organisation is ordinarily resident at prescribed premises, the number of cats that may be kept at the premises is 3 times the number of cats that could be kept at the premises under the local law that applies to the premises.

(a) (c) a cat management facility established under clause 4.1;

(b) (d) a veterinary surgery; or

(c) (e) a pet shop.

2.3 Application for permit

An application for a permit under clause 2.2 shall be made in accordance with regulation 8 of the *Cat (Uniform Local Provisions) Regulations 2013* and—

- (a) must be accompanied by the application fee for the permit determined by the local government from time to time;
- (b) is not deemed to have been made until the application fee has been paid; and
- (c) is to be accompanied by the plans to the specification and in the form determined by the local government from time to time.

2.4 Decision on application

The local government may—

- (a) approve an application for a permit subject to conditions; or
- (b) refuse to approve an application for a permit.

2.5 Factors relevant to determination of application

In determining an application for a permit the local government may have regard to—

- (a) the physical suitability of the premises for the proposed use;
- (b) the suitability of the zoning of the premises for the proposed use;
- (c) the environmental sensitivity and general nature of the location surrounding the premises for the proposed use;
- (d) the structural suitability of any enclosure in which any cat is to be kept;
- (e) the likelihood of a cat causing nuisance, inconvenience, or annoyance to the occupiers of adjoining land;
- (f) the likely effect on the amenity of the surrounding area of the proposed use;
- (g) the likely effect on the local environment including any pollution or other environmental damage, which may be caused by the proposed use;
- (h) the applicant's infringement history with the local government or any other local government, relevant to any cat or person to which a permit relates; and
- (i) such other factors which the local government may consider to be relevant in the circumstances of the particular case.

2.6 Conditions

(1) Every permit is issued subject to the following conditions—

- (a) the additional conditions contained in Schedule 1 for that particular type of permit;
- (b) any cat to which a permit relates must be registered under the Act;
- (c) a permit may be suspended or revoked by the local government if there is a breach of any condition of that permit or if the permit holder is convicted of a breach of any provision of this local law;
- (d) a permit relates to specific premises and to a specific permit holder, and is not transferable on—
 - (i) the sale or lease of the premises to which the permit relates; or
 - (ii) the sale or lease of a cat management facility;
- (e) a person shall not contravene a condition of a permit; and
- (f) unless otherwise specified on a permit, a permit commences on the date of issue and expires after three years.

2.7 Renewal of permit

(1) A permit is to be renewed if the fee referred to in clause 2.3(a) is paid to the local government prior to the expiry of the permit.

(2) On the renewal of a permit the conditions of the permit at the time of its renewal continue to have effect.

2.8 Variation or cancellation of permit

(1) The local government may vary the conditions of a permit.

(2) The local government may vary or cancel a permit on the request of the permit holder.

(3) If a permit is cancelled the fee paid for that permit is not refundable for the term of the permit that has not yet expired.

PART 3—CONTROL OF CATS**3.1 Nuisances**

(1) The owner of a cat, or any other person in control of a cat, shall not allow a cat to create a nuisance.

- (2) Where, in the opinion of an authorised person, a cat is creating a nuisance, the local government may give written notice to the owner of the cat or any other person apparently in control of the cat, requiring that person to abate the nuisance.
- (3) When a nuisance has occurred and a notice to abate the nuisance is given, the notice remains in force for the period specified by the local government on the notice or until the local government withdraws the notice.
- (4) A person given a notice to abate the nuisance shall comply with the notice within the period specified in the notice.

PART 4—IMPOUNDING OF CATS

4.1 Cat management facility

- (1) The local government may establish and maintain a cat management facility or facilities, and may approve a cat management facility maintained by any authorised person, for the impounding of cats under this local law.
- (2) The local government may determine from time to time—
 - (a) the times when a cat management facility will be open for the reception and release of cats;
 - (b) times for the sale of cats from the facility; and
 - (c) a scale of impounding fees to be paid on the release of impounded cats.

4.2 Impounding Register

- (1) The local government is to keep a proper record of impounded cats (the "Impounding Register").
- (2) The Impounding Register is to contain the following information about each impounded cat—
 - (a) if known, the breed and sex of the cat;
 - (b) the colour, distinguishing markings and features of the cat;
 - (c) if known, the name and address of the owner;
 - (d) the date and time of seizure and impounding;
 - (e) the name and address of the authorised person who impounded the cat and, if applicable, the person who delivered a cat under clause 5.1(2) for impounding; the reason for the impounding;
 - (f) a note of any order made by an authorised person relating to the cat; and
 - (g) the date of the sale, release or destruction of the cat.
- (3) The Impounding Register is to be available for inspection by the public.

4.3 Release from cat management facility

- (1) A person shall not—
 - (a) unless the person is an owner of a cat management facility or an employee of the local government duly authorised in that regard, release or attempt to release a cat from a cat management facility;
 - (b) destroy, break into, damage or in any other way interfere with or render not cat proof a cat management facility; or
 - (c) destroy, break into, damage, or in any other way interfere with any container used for the purpose of catching, holding or conveying cats, which have been seized.
- (2) Where—
 - (a) an owner wishes to collect a cat within 7 days of a notice having been given under section 32 of the Act; and
 - (b) a permit is required for the keeping of the cat,the cat shall not be released until the owner obtains a permit.
- (3) Dealing with identified and unclaimed cats is dealt with in section 34 of the Act.

PART 5—DESTRUCTION OF CATS

5.1 Destruction at request of owner

- (1) An owner of a cat may request the local government to destroy the cat under S.34(c) of the Act.
- (2) Where an owner requests that a cat be destroyed, the owner must complete and sign a form of authorisation showing—
 - (a) the name and residential address of the owner making the request;
 - (b) a description of the cat including its breed, colour, sex and age;
 - (c) the reason for destruction;
 - (d) a signature authorising destruction; and
 - (e) produce reasonable evidence to the satisfaction of the local government that the person making the request is the owner of the cat.
- (3) The local government may charge an owner a fee in respect of the destruction of a cat under clause 5.1(1) and the local government from time to time shall determine the fee.

PART 6 — MISCELLANEOUS

6.1 Serving of infringement notices

An infringement notice served under section 62 of the Act or this local law may be given to a person—

- (a) personally;
- (b) by registered mail addressed to the person; or
- (c) by leaving it for the person at her or his address.

6.2 Objections and Appeals

When the local government makes a decision to—

- (a) approve or refuse to approve an application for a permit under this local law; or
- (b) renew, vary or cancel a permit under this local law, the provisions of Division 5 of Part 4 of the Act apply to that decision.

6.3 General offence and penalty provisions

- (1) Any person failing to do any act required to be done, or doing any act forbidden to be done by any provision under this local law, or any notice or order given or made under any provision of this local law commits an offence.
- (2) An offence against any provision of this local law is a prescribed offence for the purposes of Section 84 of the Act.
- (3) The maximum penalty for an offence under this local law is \$2,500.
- (4) The amount appearing in the final column of Schedule 2 directly opposite an offence described in that Schedule, is the modified penalty for that offence.
- (5) Where an authorised person has reason to believe that a person has committed an offence under this local law in respect of which a modified penalty may be imposed, he or she may issue to that person a notice in the form of Form 6 of Schedule 1 of the *Cat Regulations 2012*.
- (6) Whether or not the modified penalty has been paid, an authorised person may withdraw an infringement notice by sending a notice in the form of Form 7 of Schedule 1 of the *Cat Regulations 2012* to the person named in the infringement notice.
- (7) A penalty for an offence against this local law may be recovered by the local government taking proceedings against the alleged offender in a Magistrate's Court.
- (8) The local government shall cause to be kept adequate records of all infringement notices given, and all modified penalties paid under this local law.

6.4 Defence

- (1) It is a defence to a charge of an offence of contravening clause 3.1(1), if the owner charged satisfies the court that at the material time some other person (whom he or she shall identify) over the age of 18 years was the owner of the cat(s).

SCHEDULE 1

ADDITIONAL CONDITIONS APPLICABLE TO PARTICULAR PERMITS

[Clause 2.6]

A Permit to keep three or more cats

Additional Conditions

- (1) The owner will have during the term of the permit adequate space for the exercise of the cats.
- (2) In the case of a multiple dwelling, where there is no suitable dividing fence, the written consent to the application for a permit of the occupier of the adjoining multiple dwellings has been obtained.
- (3) Without the consent of the local government, the permit holder will not substitute or replace any cat once that cat—
 - (a) dies; or
 - (b) is permanently removed from the premises.

B Permit to use premises as a cat management facility

Additional Conditions

- (1) All building enclosures must be structurally sound, have impervious flooring, be well lit and ventilated and otherwise comply with all legislative requirements.
- (2) There is to be a feed room, wash area, isolation cages and maternity section.
- (3) Materials used in structures are to be approved by the local government.
- (4) The internal surfaces of walls are, where possible, to be smooth, free from cracks, crevices and other defects.
- (5) All fixtures, fittings and appliances are to be capable of being easily cleaned, resistant to corrosion and constructed to prevent the harbourage of vermin.
- (6) Washing basins and running hot and cold water are to be available to the satisfaction of the local government.
- (7) The maximum number of cats to be kept on the premises stated on the permit is not to be exceeded.

- (8) An entry book is to be kept recording in respect of each cat the—
 (a) date of admission;
 (b) date of departure;
 (c) breed, age, colour and sex; and
 (d) the name and residential address of the owner.
- (9) The entry book is to be made available for inspection on the request of an authorised person.
- (10) Enclosures are to be thoroughly cleaned each day and disinfected at least once a week to minimise disease.
- (11) No sick or ailing cat is to be kept on the premises.

SCHEDULE 2
 PRESCRIBED OFFENCES

[Clause 7.3]
 Cat Act 2011
 Shire of York

CAT LOCAL LAW 2017

Item No.	Clause No.	Nature of Offence	Modified Penalty
1	2.2(1)(a) & (b)	Failure of an owner to hold a permit to keep three or more cats or to use premises as a cat management facility	\$200.00
2	2.6(c)	Breach of a condition of a permit	\$200.00
3	3.1(4)	Failure to comply with a notice to abate a nuisance	\$200.00

Dated this 9th day of March 2018.

The Common Seal of the Shire of York was affixed by authority of a resolution of the Council in the presence of—



 Date: 9-3-18
 Cr DAVID WALLACE, Shire President.

 Date: 9/3/18
 SUZIE HASLEHURST, Acting Chief Executive Officer.

**CAT ACT 2011
LOCAL GOVERNMENT ACT 1995
SHIRE OF YORK
CAT AMENDMENT LOCAL LAW 2018**

Under the powers conferred by the *Local Government Act 1995*, *Cat Act 2011* and under all the other powers enabling it, the Council of the Shire of York resolved on _____ to make the following local law.

1. Citation

This local law shall be cited as the *Shire of York Cat Amendment Local Law 2018*.

2. Commencement

This local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

3. Principal local law

The local law amends the *Shire of York Cat Local Law 2017* as published in the *Government Gazette* on 16 March 2018.

4. Clause 1.4 amended

In clause 1.4, in the definition for *permit*, delete "clause 2.6" and replace with "clause 2.4".

5. Clause 3.1(3) amended

In clause 3.1(3) delete "or until the local government withdraws the notice" and replace with "which period shall not exceed 28 days"

6. Clause 4.3(3) amended

In clause 4.3(3) delete "identified" and replace with "unidentified".

7. Clause 6.2 deleted

Clause 6.2 is deleted.

8. Clause 6.3(2) amended

In clause 6.3(2) delete "Section 84" and replace with "Section 62".

9. Schedule 2 amended

Schedule 2 is amended as follows:

- (a) In item 2 delete "2.6(c)" and replace with "2.6(1)(e)"; and
- (b) delete "Clause 7.3" and replace with "Clause 6.3".

Dated:

The Common Seal of the
Shire of York
was affixed by authority of a
resolution of the Council in the
presence of:

Cr David Wallace
Shire President

Paul Martin
Chief Executive Officer

Disposal Process timeline																			
Week commencing		26-Nov	3-Dec	10-Dec	17-Dec	24-Dec	31-Dec	7-Jan	14-Jan	21-Jan	28-Jan	4-Feb	11-Feb	18-Feb	25-Feb	4-Mar	11-Mar	18-Mar	25-Mar
Pre - tender																			
Prepare Council report in accordance with legal advice																			
Council report process/approval																			
Seek quotes for new valuation																			
Seek quotes for Real Estate Agent including marketing																			
Appoint real estate agent and valuer																			
Tender Process																			
Tender documents finalised																			
Preparation for advertising																			
Tender period																			
Tender Assessment and Award																			
Tender assessment																			
Finalise Council report																			
Council meeting to consider tender																			



SHIRE OF YORK

~~2017~~2018/19

Register of Delegated Authority

Adopted ~~27 November 2017~~ **17 December 2018**

Table of Contents

Introduction.....	
Purpose of Delegating Authority	5
Legislation	5
Associated Legislation.....	5
Delegation by the Chief Executive Officer	6
Acting through another person	6
Part 1 Functions of Local Governments.....	8
Local Government Act 1995 - Part 3.....	8
DE1-1 Closing Certain Thoroughfares to Vehicles (Exceeding 4 Weeks).....	9
DE1-2 Closing Certain Thoroughfares to vehicles (Not Exceeding 4 Weeks) for Any Purpose Permitted by Law, Including Events	10
DE1-3 Closing Certain Thoroughfares to Vehicles (Revocation)	11
DE1-4 Partial Closure of Thoroughfare for Repairs and Maintenance	12
DE1-5 Notices pursuant to Leases, Licences and Land Contracts.....	13
DE1-6 Public Thoroughfares – Fixing or Altering Levels or Alignments or Drainage onto Adjoining Land.....	14
DE1-7 Development Application and Building Application on Land Owned by, or Crown Land Managed by, the Shire of York.....	15
DE1-8 Notices Pursuant to the Land Administration Act 1997	16
DE1-9 Power to Remove and Impound Goods	17
DE1-10 Declaring a Vehicle to be an Abandoned Vehicle Wreck.....	18
DE1-11 Disposing of Confiscated Goods	19
DE1-12 Disposing of Uncollected Vehicle	20
DE1-13 Disposing of Uncollected Impounded Goods	21
DE1-14 Disposing of Sick or Injured Impounded Animals	22
DE1-15 Disposing of Property (Public Auction or Public Tender)	23
DE1-16 Disposing of Property (Private Treaty).....	24
DE1-17 Recovery of Impounding Expenses.....	25
DE1-18 Powers of Entry	26
Part 2 - Administration.....	27
Local Government Act 1995 - Part 5.....	27
DE2-1 Appointment of Acting Chief Executive Officer (For Periods of 10 Working Days or Less)	28
DE2-2 Delegation of Powers and Duties of the Local Government Act 1995 to the Chief Executive Officer	29
DE2-3 Councillors: Recognition of Service	31

DE2-4	Training Travel and Accommodation – Elected Members	32
DE2-5	Use of the Crest and Logo	33
DE2-6	Appointment of Authorised Persons to Execute Documents on Behalf of Council	34
DE2-7	Appointment of Authorised Persons under the Local Government Act 1995	35
DE2-8	Commissioning of Legal Advice	36
DE2-9	Insurance – Public Liability Claims.....	37
DE2-10	Issuing of Licences, Approvals & Permits – Local Laws	38
DE2-11	Road Trains and Extra Mass Permits	39
Part 3 – FINANCIAL MANAGEMENT		40
Local Government Act 1995 - Part 6		40
DE3-1	Authority to make Payments from Trust and Municipal Funds	41
DE3-2	Invest Money Held in Municipal and Trust Funds	43
DE3-3	Agreement as to Payment of Rates and Service Charges	44
DE3-4	Write Off Monies Owing (Not Rates or Service Charges)	45
DE3-5	Consider Objection to the Rate Record	46
DE3-6	Extension of Time for Objection to the Rate Record	47
DE3-7	Concession for Minor Charges	48
DE3-8	Rates or Service Charges Recoverable in Court	49
DE3-9	Require Lessee to Pay Rent in Satisfaction of Rates and Service Charge.....	50
DE3-10	Recover Amount of Rates or Service Charge from the Lessee	51
DE3-11	Donations	52
Part 4 – LOCAL GOVERNMENT (UNIFORM LOCAL PROVISION REGULATIONS) 1996		53
DE4-1	Private Works On, Over or Under Public Land	54
DE4-2	Crossovers	55
Part 5 – LOCAL GOVERNMENT (FUNCTIONS AND GENERAL) REGULATIONS 1996.....		56
DE5-2	Tender Evaluation Criteria	57
DE5-3	Minor Variation for Goods and Services	58
DE5-4	Expressions of Interest.....	59
DE5-5	Tenders to be invited for Certain Contracts.....	6160
Part 6 – OTHER LEGISLATION		6361
DE6-1	Building Act 2011 – All Matters	6462
DE6-2	Bush Fires Act 1954 – Powers and Duties	6664
DE6-3	Bush Fires Act 1954 – Prohibited Burning Times	6765
DE6-4	Bush Fires Act 1954 - Infringements.....	6866
DE6-5	Bush Fires Act 1954 - Prosecutions.....	6967
DE6-6	Food Act 2008 – Appointment of Authorised Officers	7068

DE6-7	Food Act 2008 – Powers of an Enforcement Agency	7169
DE6-11	Liquor Control Act 1988 – Authority to Issue Certificates	7371
DE6-12	Cat Act 2011 – Appointment of Authorised Persons	7472
DE6-13	Dog Act 1976 – Approval to Keep More Than Two Dogs.....	7573
DE6-14	Health Act 1911 - Appointment and Authorisation of Deputy.....	7674
DE6-15	Authorisation of Senior Environmental Health Officers.....	7775
DE6-16	Approval of Camping Other than at a Caravan Park or Camping Ground	7876
DE6-17	Strata Titles Act 1985 - Approval of Strata Applications/Certificates	7977
DE6-18	Health Local Law – Keeping of Animals.....	8078
Part 7 – Statutory Planning		8179
DE7-1	Town Planning	8280

Introduction

Purpose of Delegating Authority

The key purpose of delegating authority is to assist with improving the time taken to make decisions within the constraints allowed by the relevant legislation. This is consistent with and supports our commitment to a strong customer service ethos. The register details the related document(s) from which the power to delegate is derived, including legislation and policies of the Council. This supports ease of cross-referencing. This delegated authority register will be reviewed in accordance with the *Local Government Act 1995* on an annual basis. The co-ordination of the review will be performed through the Office of the CEO.

Legislation

The *Local Government Act 1995* (the Act) allows for a local government to delegate to the Chief Executive Officer (CEO) the exercise of any of its powers or the discharge of any of its duties under the Act except those listed in Section 5.43. The Council must make all delegations by absolute majority decision. {s5.42 (1)}.

Associated Legislation

Legislation other than the Local Government Act 1995, its regulations and the local government's local laws created under the Act where delegations or authorisations may occur are as follows:

- *Planning and Development Act 2005* including regulations, and adopted policies;
- *Dog Act 1976* and regulations;
- *Cat Act 2011* and regulations;
- *Bush Fires Act 1954*, regulations and local laws created under that Act;
- *Health Act 1911 (as amended)*, regulations and local law created under that Act;
- *Freedom of Information Act 1992*;
- *Land Administration Act 1997*, as amended and regulations;
- *Litter Act 1979* and regulations;
- *Local Government (Miscellaneous Provisions) Act 1960 as amended*;
- *Caravan Parks and Camping Grounds Act 1995*;
- *Control of Vehicles (Off-Road Areas) Act 1978* and regulations;
- *Strata Titles Act 1985*;
- *Food Act 2008*;
- *Environmental Protection Act 2005*;
- *Building Act 2011* and Building Regulations 2012
- ***Graffiti Vandalism Act 2016***

Some legislation provides for authorisation of Local Government officers to have powers as are necessary in order for them to perform their required duties as a specific function of the local government. These duties are carried out as "acting through" functions under s.5.45(2) of the Local Government Act 1995.

The Planning and Development Act 2005 provides the WA Planning Commission with the powers to delegate under section 16(1) and (3)(e) "*any function of the Commission under this Act or any other written law, except this power of delegation, a local government, a committee established under the Local Government Act 1995, or an employee of a local government.*"

Section 14(a)(iii) "Functions" of the *Planning and Development Act 2005* recognises the functions of the Commission to advise the Minister on legislation and delegations associated with local planning schemes. This includes Council's Town Planning Scheme No 2.

Delegation by the Chief Executive Officer

The Act provides for the Chief Executive Officer to delegate any of the powers to another Employee {s5.44 (1)}. This must be done in writing. {s5.44 (2)}. The Act allows for the Chief Executive Officer to place conditions on any delegations that he or she delegates. {s5.44 (4)}

A register of delegations relevant to the Chief Executive Officer and other employees is to be kept and reviewed at least once every financial year. {s.5.46(1) and (2)}. If a person is exercising a power or duty that they have been delegated, the Act requires that records be kept whenever the delegated authority is used. {s5.46 (3)}

The record is to contain the following information:

- how the person exercised the power or discharged the duty;
- when the person exercised the power or discharged the duty; and
- the persons or classes of persons, other than council or committee members or employees of the local government, directly affected by the exercise of the power or the discharge of the duty. {Local Government (Administration) Regulations 1996 Regulation 19.}

Officers and/or sections of the organisation responsible for a work process are to ensure that data is captured and records managed in accordance with all legislation, as well as preparing reports to Council where required under a specific delegation. This includes recording of delegated authority of the Chief Executive Officer where applicable, once approved through a signed authority by the Chief Executive Officer.

A person to whom a power is delegated under the Act is considered to be a 'designated employee' under s5.74(b) of the Act and is required to complete a primary and annual return each year.

There is no power for a person other than the Chief Executive Officer to delegate a power. {s5.44 (1)}.

Acting through another person

Local Government Act 1995 – Section 5.45 (2)

Nothing in this Division (Division 4 - Local Government Employees) is to be read as preventing –

- a) a local government from performing any of its functions by acting through a person other than the CEO; or
- b) a CEO from performing any of his or her functions by acting through another person.

The key difference between a delegation and "acting through" is that a delegate exercises the delegated decision-making function in his or her own right.

The principal issue is that where a person has no discretion in carrying out a function, then that function may be undertaken through the principle of "acting through". Alternatively, where the decision allows for discretion on the part of the decision maker, then that function needs to be delegated for another person to have that authority.

The difference between a delegated authority to exercise a discretion on behalf of the Shire and acting through another person to undertake a function on behalf of the Shire where no discretion exists is reinforced by Section 56 of the Interpretation Act 1984 which states –

56. "May" imports a discretion, "shall" is imperative

- (1) Where in a written law the word "may" is used in conferring a power, such word shall be interpreted to imply that the power so conferred may be exercised or not, at discretion.
- (2) Where in a written law the word "shall" is used in conferring a function, such word shall be interpreted to mean that the function so conferred must be performed.

Note:

Decisions that are made under delegation are required to be recorded. This may take place in two ways. Many decisions under delegation are simply required to be recorded on the relevant file. In some cases a condition of the delegation is that decisions are reported to the Council. Where that is the case, the requirement is recorded in the delegation document.

Part 1 Functions of Local Governments

Local Government Act 1995 - Part 3

DE1-1 Closing Certain Thoroughfares to Vehicles (Exceeding 4 Weeks)

Function to be performed:

A local government may, after providing public notice of its intentions and reasons, inviting submissions and then considering submissions, order a thoroughfare to be wholly or partially closed to vehicles for a period exceeding 4 weeks.

Legislative Power or Duty delegated:

Section 3.50(1a) and 3.50(4) *Local Government Act 1995*

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the power to close a thoroughfare, wholly or partially, for a period exceeding 4 weeks and to issue all necessary notices, subject to Section 3.50 of the *Local Government Act 1995*.

Conditions and Exceptions:

The closure of any thoroughfare under this delegation is not to exceed 3 months. The permanent closure of thoroughfares is to be referred to Council for determination.

Chief Executive Officer Delegates to:

Executive Manager ~~for~~, Infrastructure and Development Services

Power or Duty delegated by Chief Executive Officer:

The CEO delegates to the above Officer the exercise of this delegated power. The exercise of the delegated power does not include the power of delegation.

Reporting Requirements:

Action taken to close thoroughfares must be recorded in the appropriate file to meet legislative requirements and Councillors informed via reporting in the Delegations Register to be included the next Council Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: Reviewed & Adopted – 18 April 2016 – Replaced DE 24 in part
Amended – 24 October 2016
Amended - 27 November 2017
Reviewed - December 2018

DE1-2 Closing Certain Thoroughfares to vehicles (Not Exceeding 4 Weeks) for Any Purpose Permitted by Law, Including Events

Function to be performed:

A local government may close a thoroughfare to vehicles wholly or partially, for a period not exceeding 4 weeks, including for, but not limited to, events on roads.

Legislative Power or Duty delegated:

Section 3.50(1) *Local Government Act 1995*

Road Traffic (Events on Roads) Regulations 1991

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the power to close a thoroughfare, wholly or partially, for a period not exceeding 4 weeks, subject to Section 3.50(1) of the *Local Government Act 1995*.

The delegation includes the authority to determine applications for the temporary closure of thoroughfares for the purpose of conducting events.

Conditions and Exceptions:

In considering the short term closure of thoroughfares the CEO will also have regard to the Shire's local law.

Chief Executive Officer Delegates to:

Executive Manager: Infrastructure and Development Services.

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Temporary road closures are to be noted in the monthly Council Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: Reviewed - 24 October 2016 – Replaces DE 24 in part and DE25
Amended – 27 November 2017
Reviewed – 17 December 2018

DE1-3 Closing Certain Thoroughfares to Vehicles (Revocation)

Function to be performed:

An order to close a thoroughfare may be revoked by the local government.

Legislative Power or Duty delegated:

Section 3.50(6) of the *Local Government Act 1995*.

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the power to revoke an order to close a thoroughfare pursuant to Section 3.50(6) of the *Local Government Act 1995*.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Executive Manager: Infrastructure and Development Services.

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Road closure revocations are to be noted in the monthly Council Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: Reviewed - 24 October 2016 – Replaces DE24 in part
Amended – 27 November 2017
Reviewed – 17 December 2018

DE1-4 Partial Closure of Thoroughfare for Repairs and Maintenance

Function to be performed:

A local government may partially and temporarily close a thoroughfare, without giving local public notice, if the closure is for the purpose of carrying out repairs or maintenance and is unlikely to have a significant adverse effect on users of the thoroughfare.

Legislative Power or Duty delegated:

Section 3.50A of the *Local Government Act 1995*

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the power to partially and temporarily close a thoroughfare, without giving local public notice, if the closure is for the purpose of carrying out repairs or maintenance and is unlikely to have a significant adverse effect on users of the thoroughfare pursuant to Section 3.50A of the *Local Government Act 1995*.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Executive Manager: Infrastructure and Development Services

Works Coordinator:

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officers. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Nil

Financial Interest Return Required: No

Details of Review: Reviewed - 24 October 2016 – Replaces DE24 in part
Reviewed – 27 November 2017
Amended – 17 December 2018

DE1-5 Notices pursuant to Leases, Licences and Land Contracts

Function to be performed:

The exercise and enforcement of rights under, and to issue notices pursuant to, the following documents:

1. Lease or licence of:
 - (a) Freehold land owned by the local government; or
 - (b) Crown land managed by the local government; and
2. Contract for the sale or purchase of land by the local government.

Legislative Power or Duty delegated:

Section 3.18 of the *Local Government Act 1995*

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the power to the exercise and enforcement of rights, and to the issue of notices, under the provisions of leases or licences of Shire of York freehold land or Crown Land managed by the Shire; and of any contract for the sale or purchase of land by the Shire.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

N/A

Reporting Requirements:

Actions under this delegation are to be reported to the Council at the first opportunity.

Financial Interest Return Required: Yes

Details of Review: NEW - 24 October 2016
 Reviewed – 27 November 2017
 Reviewed – 17 December 2018

DE1-6 Public Thoroughfares – Fixing or Altering Levels or Alignments or Drainage onto Adjoining Land

Function to be performed:

To give notice before fixing or altering the level of, or the alignment of a public thoroughfare and before draining water from a public thoroughfare or other public place onto adjoining land, and to receive and consider submissions regarding a proposal.

Legislative Power or Duty delegated:

Section 3.51(3) and (4) of the *Local Government Act 1995*

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to give notice before fixing or altering the level of, or the alignment of a public thoroughfare and before draining water from a public thoroughfare or other public place onto adjoining land, and to receive and consider submissions regarding a proposal. The CEO is authorised to approve a proposal if no objection is received.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

~~Nil~~ Executive Manager, Infrastructure and Development Services

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Actions under this delegation are to be reported to the Council at the first opportunity.

Financial Interest Return Required: Yes

Details of Review: Reviewed - 24 October 2016 – Replaces DE27
Reviewed – 27 November 2017
Amended – 17 December 2018

DE1-7 Development Application and Building Application on Land Owned by, or Crown Land Managed by, the Shire of York

Function to be performed:

To sign as 'Landowner' for the submission of Development and/or Building Applications for consideration by planning and building staff. This function to be performed with respect to Shire of York owned land and Crown land under the control of the Shire on land where the Minister of Land's delegation (DETAILS) applies.

Legislative Power or Duty delegated:

Section 3.18 of the *Local Government Act 1995*

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to sign as 'Landowner' Development Applications and Building Applications with respect to land owned by the Shire of York, or Crown land under the control of the Shire of York pursuant to Section 3.18 of the *Local Government Act 1995*.

Conditions and Exceptions:

1. Applications are consistent with the terms of any relevant lease, management plan and current uses;
2. With respect to Crown Land, the application is consistent with the Minister of Land's delegation to Chief Executive Officers.

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

N/A

Reporting Requirements:

The CEO will inform the Council when this delegation is exercised preferably before an application is signed, or if this is not practicable then as soon as possible after the application is signed.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016
Reviewed – 27 November 2017
Reviewed – 17 December 2018

DE1-8 Notices Pursuant to the Land Administration Act 1997

Function to be performed:

The issue of notices and infringements pursuant to the provisions of the *Land Administration Act 1997*.

Legislative Power or Duty delegated:

Section 3.18 of the *Local Government Act 1995*

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to issue notices and infringements pursuant to the provisions of the *Land Administration Act 1997*

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

N/A

Reporting Requirements:

Notices and infringements issued under the Land Administration Act are required to be reported to the Council in the monthly Council Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE1-9 Power to Remove and Impound Goods

Function to be performed:

Power to remove and impound.

Legislative Power or Duty delegated:

Section 3.39, 3.42, 3.44, 3.46 and 3.48 of the *Local Government Act 1995*

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated to:

- Authorise an employee in accordance with Section 3.39 to remove and impound any goods that are involved in a contravention that can lead to impounding
- Take appropriate action in respect to impounded non-perishable goods in accordance with Section 3.42
- Give notice in accordance with Section 3.44 to collect goods
- Refuse to allow goods to be collected until all costs have been paid in accordance with Section 3.46
- Take action to recover expenses in accordance with Section 3.48

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Shire Ranger

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

In aggregate only as part of a statistical report on Ranger activities to be included in monthly Information Bulletin

Financial Interest Return Required: No

Details of Review: Reviewed – 24 October 2016 – Replaces DE19 in part
Amended – 27 November 2017
Reviewed – 17 December 2018

DE1-10 Declaring a Vehicle to be an Abandoned Vehicle Wreck

Function to be performed:

Declaration that a vehicle is an abandoned wreck so that it can be removed and disposed of.

Legislative Power or Duty delegated:

Section 3.40A(4) of the *Local Government Act 1995*

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to remove an abandoned vehicle and subject to the process set out in the Act declare it an "abandoned vehicle wreck".

Conditions and Exceptions:

Section 3.40A(4) (a) & (b) of the *Local Government Act 1995* provides the process steps to be followed in order to declare an "abandoned vehicle wreck".

Chief Executive Officer Delegates to:

Shire Ranger

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

In aggregate only as part of a statistical report on Ranger activities included in the monthly Information Bulletin.

Financial Interest Return Required: No

Details of Review: NEW – 24 October 2016 – Replaces DE20 in part
Amended – 27 November 2017
Reviewed – 17 December 2018

DE1-11 Disposing of Confiscated Goods

Function to be performed:

The local government may sell or otherwise dispose of any goods that have been ordered to be confiscated under section 3.43 of the *Local Government Act 1995*.

Legislative Power or Duty delegated:

Section 3.47(1) of the *Local Government Act 1995*

Policy:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The CEO is authorised to sell or otherwise dispose of, pursuant to Section 3.47(1) of the *Local Government Act 1995*, any goods that have been ordered to be confiscated under section 3.43 of the Act.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Executive Manager: Infrastructure and Development Services

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

To be reported to the Council in -the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016 – Replaces DE20 in part
Amended – 27 November 2017
Reviewed – 17 December 2018

DE1-12 Disposing of Uncollected Vehicle

Function to be performed:

The local government may sell or otherwise dispose of any vehicle that has not been collected within 2 months of a notice having been given under section 3.40(3) of the *Local Government Act 1995* or 7 days of a declaration being made that a vehicle is an abandoned vehicle wreck.

Legislative Power or Duty delegated:

Section 3.42(2) of the *Local Government Act 1995*

Policy:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to sell or otherwise dispose of, in accordance with Section 3.47(2) of the *Local Government Act 1995*, any vehicle that has not been collected within 2 months of a notice having been given under section 3.40(3) or 7 days of a declaration being made that a vehicle is an abandoned vehicle wreck.

Conditions and Exceptions:

The CEO is to undertake a public process inviting tenders for the disposal of uncollected vehicles.

Chief Executive Officer Delegates to:

~~N/A~~ Executive Manager, Infrastructure and Development Services

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

~~N/A~~

Reporting Requirements:

To be reported to the Council in statistical format in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016 – Replaces DE20 in part
Amended – 27 November 2017
Amended – 17 December 2018

DE1-13 Disposing of Uncollected Impounded Goods

Function to be performed:

The local government may sell or otherwise dispose of impounded goods that have not been collected within the period specified in section 3.47(2b) of the date a notice is given under sections 3.42(1)(b) or 3.44 of the *Local Government Act 1995*.

Legislative Power or Duty delegated:

Section 3.47(2a) *Local Government Act 1995*.

Policy:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the authority to sell or otherwise dispose of, pursuant to Section 3.47(2a) of the *Local Government Act 1995*, impounded goods that have not been collected within the period specified in section 3.47(2b) of the date a notice is given under sections 3.42(1)(b) or 3.44 of the *Local Government Act 1995*.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Executive Manager, Infrastructure and Development Services Nil

Power or Duty delegated by Chief Executive Officer:

N/A The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

To be reported to the Council in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: New 24 October 2016 – Replaces DE20 in part
Amended – 27 November 2017
Amended – 17 December 2018

DE1-14 Disposing of Sick or Injured Impounded Animals

Function to be performed:

If an impounded animal is ill or injured to such an extent that treating it is not practicable, the local government may humanely destroy the animal and dispose of the carcass.

Legislative Power or Duty delegated:

Section 3.47A(1) of the *Local Government Act 1995*

Policy:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the authority to, pursuant to Section 3.47A(1) of the *Local Government Act 1995*, humanely destroy an impounded animal that is ill or injured to such an extent that treating it is not practicable, and to dispose of the carcass.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Shire Ranger

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

To be reported in aggregate in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE1-15 Disposing of Property (Public Auction or Public Tender)

Function to be performed:

Dispose of property to the highest bidder at public auction or the most acceptable public tender.

Legislative Power or Duty delegated:

Section 3.58(2) *Local Government Act 1995*

Policy:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the authority to dispose of property in accordance with Section 3.58(2) of the *Local Government Act 1995* to the highest bidder at public auction or the most acceptable public tender.

Conditions and Exceptions:

Subject to the disposal being identified in the Shire's Annual Budget and the value of the property is less than \$50,000.

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

Nil/N/A

Reporting Requirements:

To be reported to the Council at the next Council Concept Forum.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016
Amended - 27 November 2017
Reviewed – 17 December 2018

DE1-16 Disposing of Property (Private Treaty)

Function to be performed:

Dispose of property by private treaty where this is considered the most advantageous method.

Legislative Power or Duty delegated:

Section 3.58(3) *Local Government Act 1995*

Policy:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the authority to dispose of property in accordance with Section 3.58(3) of the *Local Government Act 1995*.

Conditions and Exceptions:

Subject to the disposal being identified in the Shire's Annual Budget.

Delegation applies to:

- a) All transactions to a maximum value of \$50,000 where no public submissions are received in response to public advertising as required by Section 3.58(3)(a).
- b) Any other transactions to a maximum value of \$50,000

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

N/A

Reporting Requirements:

To be reported to the Council at the next Council Concept Forum.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE1-17 Recovery of Impounding Expenses

Function to be performed:

If goods are removed and impounded under section 3.39 of the *Local Government Act 1995* and the offender is convicted, the local government may, if the goods are not sold, recover any expenses incurred in removing and impounding the goods and disposing of them.

Legislative Power or Duty delegated:

Section 3.48 of the *Local Government Act 1995*

Policy:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to recover, under Section 3.48 of the Local Government Act 1995 any expenses incurred in removing and impounding goods and disposing of them where they have been impounded under Section 3.39 of the Local Government Act 1995 and the offender has been convicted.

Conditions and Exceptions:

Compliance with Section 3.47 of the Local Government Act 1995 as to the process to be followed.

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

~~The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.~~N/A

Reporting Requirements:

To be reported to the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE1-18 Powers of Entry

Function to be performed:

Powers of entry are conferred by the *Local Government Act 1995* to be used to perform any function that a local government has under the Act if entry is required for the performance of the function or in any other case in which entry is authorised by the Act.

Legislative Power or Duty delegated:

Local Government Act 1995

1. Enter on to land to perform any function of the local government under the Act. [refers S.3.28]
2. Give notice of entry. [S.3.32].
3. Seek and execute an entry under warrant. [S.3.33].
4. Execute an entry in an emergency, [S.3.34].
5. Give notice and effect entry by opening a fence [S.3.36]

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to exercise the powers of entry conferred by Sections 3.28, 3.32, 3.33, 3.34, and 3.36 of the *Local Government Act 1995*.

Conditions and Exceptions:

Where sub-delegated to any Officer the sub-delegation will be recorded in the Register of Delegations

Chief Executive Officer May Delegate to:

Executive Manager: Corporate and Community Services
 Executive Manager: Infrastructure and Development Services
 Works ~~Supervisor~~Coordinator
 Shire Ranger
 Such other Officers as determined by the CEO.

Power or Duty delegated by Chief Executive Officer:

Where the CEO delegates the exercise of this delegated power to any Officer the exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Nil

Financial Interest Return Required: Yes

Details of Review: New 24 October 2016
 Amended – 27 November 2017
 Amended – 17 December 2018

Part 2 - Administration

Local Government Act 1995 - Part 5

DE2-1 Appointment of Acting Chief Executive Officer (For Periods of 10 Working Days or Less)

Function to be performed:

Appointment of Acting Chief Executive Officer (for periods of 10 working days or less) to undertake the Chief Executive Officer's functions.

Legislative Power or Duty delegated:

Section 5.36(1)(a) of the *Local Government Act 1995*

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the power to make appointments to the position of Acting Chief Executive Officer (for periods of 10 days or less).

Conditions and Exceptions:

Delegated authority is only granted for appointments to the position of Acting Chief Executive Officer covering a period of 10 days or less. In instances where an appointment is required for a period exceeding 10 days, then that proposed appointment must be presented to Council for determination prior to the appointment taking effect.

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

N/A

Reporting Requirements:

The Chief Executive Officer must advise Councillors upon use of the delegation, of any appointments which are made to the position of Acting Chief Executive Officer under delegated authority.

Details of the appointments must be recorded in the appropriate record to meet legislative requirements (including personnel file).

Financial Interest Return Required: Yes

Details of Review: Adopted - 18 April 2016
 Amended - 24 October 2016
 Amended – 27 November 2017
 Amended – 17 December

DE2-2 Delegation of Powers and Duties of the Local Government Act 1995 to the Chief Executive Officer

Function to be performed:

The CEO's functions to be performed shall encompass all parliamentary legislation. As such, it is necessary for the Chief Executive Officer to hold those powers necessary for him/her to perform the functions required of him/her in an expeditious and competent manner.

Legislative Power or Duty delegated:

Section 5.42 of the *Local Government Act 1995*

Legislative Power to delegate:

5.41(i) of the *Local Government Act 1995*

Delegation to:

Chief Executive Officer

Delegation:

Council delegates to the Chief Executive Officer all of the delegable functions of the local government under all parliamentary legislation for the effective management of the Shire of York. This delegation is supplementary to the prescribed delegations in this Register of Delegated Authority.

Conditions and Exceptions:

The delegation takes into account Section 5.43 of the *Local Government Act 1995*. The delegation shall only be used when; an urgent operational function needs to be implemented and is not already prescribed as a delegated function; or it is problematic for Council to convene to otherwise make the decision. Elected members will where possible, be given at least 24 hours' notice via email of the CEO's intent to use this delegated authority.

Specification:

This delegation is limited only to the extent that a constraint is outlined by the statute within which the Chief Executive Officer is operating, to any Council resolutions in effect, and the following limitations and clarifications:

LIMITATIONS –

The CEO's delegated authority is subject to the following limitations:

1. State Administrative Tribunals (SAT) negotiations and mediations up to a value of \$20,000 where there is a budget provision approved.
2. For the purposes of the administration of leases, acquire or dispose of any property lease valued at an amount not exceeding \$20,000 per annum.

3. Dispose of minor plant and equipment with a depreciated value of not more than ~~\$20,000~~**\$50,000** without the requirement of Council approval.
4. Authorise a waiver, grant a concession, or write off an amount of money, not including a rate or service charge, owed to Council that does not exceed \$1,000.

Reporting Requirements:

Details of transactions must be recorded in the appropriate record to meet legislative requirements and elected members informed at the next ordinary meeting of Council.

Financial Interest Return Required: Yes

Details of Review: Adopted – 18 April 2016
 Amended – 24 October 2016
 Amended – 27 November 2017
 Amended – 18 December 2018

DE2-3 Councillors: Recognition of Service

Function to be performed:

Council delegates the function of authorising gifts for all retired Councillors as prescribed in 34AC of the *Local Government Act 1995*.

Legislative Power or Duty delegated:

Section 5.100A of the *Local Government Act 1995*

Legislative Power to delegate:

Section 5.100A of the *Local Government Act 1995*

Policy Provision:

To give effect to Policy G1.7

Delegation to:

Chief Executive Officer

Delegation:

Council delegates to the Chief Executive Officer the delegable function of authorising gifts for all retired Councillors

Conditions and Exceptions:

1. The retirement of a council member who has served at least one full 4-year term of office is prescribed under s5.100A(a) as circumstances in which a gift can be given to the Council member.
2. The amount as prescribed under section 5.100A(b) in respect of a gift given to a council member in the circumstances set out in sub-regulation (1).

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

Nil/A

Reporting Requirements:

Details recorded to meet legislative requirements and elected members informed at the next ordinary meeting of Council

Financial Interest Return Required: Yes

Details of Review: Adopted – 18 April 2016
 Amended – 24 October 2016
 Reviewed – 27 November 2017
 Reviewed – 17 December 2018

DE2-4 Training Travel and Accommodation – Elected Members

Function to be performed:

To provide for the participation of councillors in professional development by the attendance at training courses and conferences and to approve the associated travel and accommodation costs.

Legislative Power or Duty delegated:

Section 5.98 (2)(b) and (3) of the *Local Government Act 1995* and Regulation 32 of the Local Government (Administration) Regulations 1995.

Policy:

G 1.2 Councillors: Professional Development

G 1.3 Councillors: Travel and Accommodation

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the authority to arrange appropriate travel and accommodation for councillors to participate in professional development by the attendance at training courses and conferences.

Conditions and Exceptions:

Policy G1.2 provides Council guidance on professional development.

Policy G1.3 provides detailed guidance on travel and accommodation.

The policies and this delegation are to be exercised within the budget allocation for Councillors' Professional Development and Training.

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

~~Nil~~ N/A

Reporting Requirements:

In accordance with the provisions of Policy G1.2 and payments reported in the monthly financials.

Financial Interest Return Required: No

Details of Review: New - 24 October 2016
Reviewed – 27 November 2017
Reviewed – 17 December 2018

DE2-5 Use of the Crest and Logo**Function to be performed:**

The Chief Executive Officer to approve the use of the Shire of York Crest and Logo.

Legislative Power or Duty delegated:

Section 3.1 of the *Local Government Act 1995*

Policy:

CP1.2 Use of Shire of York Crest and Logo

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the authority to approve the use of the Shire of York Crest and Logo.

Conditions and Exceptions:

The exercise of this delegation is limited by the provisions of Policy CP1.2.

Chief Executive Officer Delegates to:

Executive Manager, Corporate and Community Services

Executive Manager, Infrastructure and Development

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this power to the above Officers. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Nil

Financial Interest Return Required: No

~~No~~

Details of Review: New - 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE2-6 Appointment of Authorised Persons to Execute Documents on Behalf of Council

Function to be performed:

Signing of various classes of documents on behalf of the Council.

Legislative Power or Duty delegated:

Section 9.49A(4) of the *Local Government Act 1995*

Policy:

CP1.1 Execution of Documents and Use of the Common Seal

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the responsibility to arrange for the execution of documents and the use of the common seal in accordance with the provisions of Policy CP1.1 Execution of Documents and Use of the Common Seal

Conditions and Exceptions:

The provisions of CP1.1 Execution of Documents and Use of the Common Seal

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

~~Nil~~ N/A

Reporting Requirements:

To be reported in the monthly Information Bulletin.

Financial Interest Return Required: No

Details of Review: Reviewed – 24 October 2016 – Replaced DE18
Amended – 27 November 2017
Reviewed – 17 December 2018

DE2-7 Appointment of Authorised Persons under the Local Government Act 1995

Function to be performed:

Authority to appoint persons or classes of person for the purpose of fulfilling prescribed functions within the *Local Government Act 1995*.

Legislative Power or Duty delegated:

Local Government Act 1995

Section 3.24(1) Authorised persons under this subdivision Section 9.10 (1)
Appointment of authorised persons.

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to appoint persons or classes of person for the purpose of fulfilling prescribed functions within the *Local Government Act 1995*.

Conditions and Exceptions:

Persons to be authorised for the purposes of the following sections of the *Local Government Act 1995*:

- S.3.25 Certain provisions about land
- S.3.39(1) Remove and impound goods
- S.3.40A(1) Remove and impound an abandoned vehicle wreck
- S.9.13 Onus of proof in vehicle offences may be shifted
- S.9.16 Giving a notice (infringement notice)
- S.9.17 For the purposes of receiving payment of modified penalties
- S.9.19 Extension of time (to pay)
- S.9.20 Withdrawal of notice (infringement notice)
- S.9.38 Evidence of documents coming from the Shire

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

~~Nil~~/A

Reporting Requirements:

Nil

Financial Interest Return Required: Yes

Details of Review: Reviewed 24 October 2016 – replaces DE4
Reviewed – 27 November 2017
Reviewed – 17 December 2018

DE2-8 Commissioning of Legal Advice

Function to be performed:

To commission legal advice as required

Legislative Power or Duty delegated:

Administrative function

Policy:

CP1.3 Commissioning Legal Advice

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated authority to procure all legal advice in accordance with Policy CP1.3

Conditions and Exceptions:

This delegation does not apply to legal advice required by the Council for matters related to the performance of the CEO and/or the relationship between the Council and the CEO.

Commissioning of legal advice must be obtained according to the requirements set out in the Procurement Policy F1.1.

A register of legal advice received by the Shire of York must be maintained and reviewed prior to commissioning of new advice.

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

~~Nil~~ N/A

Reporting Requirements:

All legal advice that may impact on a Council decision on a matter must be reported to Council.

Financial Interest Return Required: No

Details of Review: Reviewed – 24 October 2016 – Replaces DE30
Reviewed – 27 November 2017
Reviewed – 17 December 2018

DE2-9 Insurance – Public Liability Claims

Function to be performed:

Consideration of public liability claims against the Council where the value of the claim does not exceed the excess on the relevant insurance policy.

Legislative Power or Duty delegated:

Administrative function

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated authority to consider claims against the Council for property damage that do not exceed the insurance policy excess levels, and to accept or deny liability on behalf of the Council.

Conditions and Exceptions:

In cases where liability is accepted, payment may only be made up to the value of Council's relevant insurance excess amount and then only upon receipt of an appropriate release form prepared by Council's solicitors.

Chief Executive Officer Delegates to:

The CEO may delegate this function to the following officers:
Executive Manager: Corporate and Community Services
Executive Manager: Infrastructure and Development Services

Power or Duty delegated by Chief Executive Officer:

If the CEO delegates to the above officers the relevant legislative references is Section 5.44 of the *Local Government Act 1995*, and any such delegation must be recorded in the Shire Register of Delegated Authority.

Reporting Requirements:

Where the CEO or the above officers reach a settlement under this delegation it is to be reported to the next Council Concept Forum.

Financial Interest Return Required: No

Details of Review: Reviewed – 24 October 2016 – Replaces DE29
Reviewed – 27 November 2017
Reviewed – 17 December 2018

DE2-10 Issuing of Licences, Approvals & Permits – Local Laws

Function to be performed:

Determine applications for the issue and/or renewal of licenses and permits that are provided for in Council local laws

Legislative Power or Duty delegated:

Administrative function

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated authority to determine applications for the issue and/or renewal of licenses and permits that are provided for in Council local laws.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

The CEO may delegate this function to the following officers:
Executive Manager: Corporate and Community Services
Executive Manager: Infrastructure and Development Services

Power or Duty delegated by Chief Executive Officer:

If the CEO delegates to the above officers the relevant legislative reference is Section 5.44 of *the Local Government Act 1995*, and any such delegation must be recorded in the Shire Register of Delegated Authority.

Reporting Requirements:

Nil

Financial Interest Return Required: No

Details of Review: Reviewed – 24 October 2016 – Replaces DE35
Reviewed – 27 November 2017
Reviewed – 17 December 2018

DE2-11 Road Trains and Extra Mass Permits

Function to be performed:

Determine applications to use road trains and for extra mass permits on any road within the Shire.

Legislative Power or Duty delegated:

Administrative function

Policy:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated authority to determine any application to use road trains and for extra mass permits on any road within the Shire, recommending approval or refusal, with or without conditions, for referral to Main Roads WA.

Conditions and Exceptions:

The CEO will have regard to any Council policy on the issue that may be established from time to time.

Chief Executive Officer Delegates to:

Executive Manager: Infrastructure and Development Services

Power or Duty delegated by Chief Executive Officer:

If the CEO delegates to the above officer the relevant legislative reference is Section 5.44 of the *Local Government Act 1995*, any such delegation must be recorded the Shire Register of Delegated Authority.

Reporting Requirements:

Nil

Financial Interest Return Required: No

Details of Review: Reviewed – 24 October 2016 – Replaces DE36
Reviewed – 27 November 2017
Reviewed – 17 December 2018

Part 3 – FINANCIAL MANAGEMENT

Local Government Act 1995 - Part 6

DE3-1 Authority to make Payments from Trust and Municipal Funds

Function to be performed:

Making payments from Trust and Municipal Funds.

Legislative Power or Duty delegated:

Local Government (Financial Management) Regulations 1996, Regulation 12(1)(a).
Payments from municipal fund or trust fund, restrictions on making.

Policy:

FP1.5 Authority to Make Payments from the Trust and Municipal Funds

Delegation to:

Chief Executive Officer

Executive Manager: Corporate and Community Services

Delegation:

The Chief Executive Officer and the Executive Manager Corporate and Community Services are delegated so that either one or the other must sign all cheques and authorise all electronic transfers. CEO or Executive Manager must sign jointly with one other designated officer.

Conditions and Exceptions:

The delegation must be exercised in accordance with Policy FP1.5 Authority to Make Payments from the Trust and Municipal Funds.

Access to electronic funds transfer software, passwords and encryption information is to be restricted to:

Chief Executive Officer

Executive Manager Corporate and Community Services

Finance Manager.

This delegation is subject to the requirements of Regulation 13 of the *Local Government (Financial Management) Regulations 1996*.

Chief Executive Officer Delegates to:

- a) In the case of cheques the Finance Manager must sign with either the CEO or Executive Manager Corporate and Community Services;
- b) In the case of authorising electronic transfers, the Finance Manager must provide the authorisation with either the CEO or Executive Manager Corporate and Community Services.

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officers. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Each payment from the municipal fund or the trust fund is to be noted on a list compiled for each month which is to be presented at the next ordinary meeting of Council.

Financial Interest Return Required: Yes

Details of Review: Adopted - 18 April 2016 to replace DE1
Amended - 24 October 2016
Amended - 27 November 2017
Reviewed – 17 December 2018

DE3-2 Invest Money Held in Municipal and Trust Funds

Function to be performed:

Invest funds that are not required for the time being.

Legislative Power or Duty delegated:

Section 5.42 *Local Government Act 1995*

Trustees Act 1962 – Part III

Policy:

F1.4 Investment

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to invest money held in the Municipal or Trust Funds that is not required for the time being for any purpose.

Conditions and Exceptions:

Funds are to be transferred to an appropriate secured investment account or term deposit. All investments are to be fully compliant with Council policy F1.4 Investment.

Transfers must follow documented internal control procedures to ensure control over investments.

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

~~Nil~~ N/A

Reporting Requirements:

A monthly investment report must be provided to the Council in accordance with Policy F1.4.

Financial Interest Return Required: Yes

Details of Review: Reviewed - 24 October 2016 – Replaces DE 16
Reviewed – 27 November 2017
Reviewed – 17 December 2018

DE3-3 Agreement as to Payment of Rates and Service Charges

Function to be performed:

Make an agreement to accept payment of a rate or service charge due and payable by a person.

Legislative Power or Duty delegated:

Section 6.49 *Local Government Act 1995*

Policy:

F1.1 Revenue Collection

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to enter into agreements with individuals who are having difficulty in meeting their rates payments.

Conditions and Exceptions:

Subject to the arrangements agreed to being on the basis that the total debt outstanding will be extinguished by 30 June next following.

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

~~Nil~~ N/A

Reporting Requirements:

To be reported in aggregate to the Council in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review:

New - 24 October 2016

Amended – 27 November 2017

Reviewed – 17 December 2018

DE3-4 Write Off Monies Owing (Not Rates or Service Charges)

Function to be performed:

A local government may waive or grant concessions in relation to any amount of money or write off any amount of money that it is owed to the local government

Legislative Power or Duty delegated:

Section 6.12(1)(c) *Local Government Act 1995*

Legislative Power to delegate:

Section 5.42 and Section 5.44 *Local Government Act 1995*

Policy Provision:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the power to waive, grant concessions or write off any amount of money owed to the Shire, subject to section 6.12(2) of the *Local Government Act 1995*.

Conditions and Exceptions:

CEO authorisation shall apply to an amount up to a maximum value of \$1,000 per debtor.

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details recorded to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: Reviewed - 18 April 2016 - Replaces DE10
Amended – 27 November 2017
Reviewed – 17 December 2018

DE3-5 Consider Objection to the Rate Record

Function to be performed:

The local government is to promptly consider any objection to the rate record and may either disallow it or allow it, wholly or in part.

Legislative Power or Duty delegated:

Section 6.76(5) *Local Government Act 1995*

Legislative Power to delegate:

Section 5.42 and Section 5.44 *Local Government Act 1995*

Policy Provision:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the power to consider any objection to the rate record and may either disallow it or allow it, wholly or in part, subject to section 6.76(5) of the *Local Government Act 1995*.

Conditions and Exceptions:

Nil

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of the determination must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: Adopted – 18 April 2016
 Reviewed - 24 October 2016
 Amended – 27 November 2017
 Reviewed – 17 December 2018

DE3-6 Extension of Time for Objection to the Rate Record

Function to be performed:

The local government may, on application by a person proposing to make an objection to the rate record, extend the time for making the objection for such period as it thinks fit.

Legislative Power or Duty delegated:

Section 6.76(4) *Local Government Act 1995*

Policy:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated authority to extend time for making the objection to the rate record.

Conditions and Exceptions:

An extension is not to be granted for a period exceeding six weeks

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

Nil/A

Reporting Requirements:

To be reported in the monthly Information Bulletin.

Financial Interest Return Required: No

Details of Review:

New - 24 October 2016

Amended – 27 November 2017

Reviewed – 17 December 2018

DE3-7 Concession for Minor Charges

Function to be performed:

A local government may approve the waiving or granting of concessions in relation to any amount of money but this delegation shall not apply to an amount of money owing in respect of rates and service charges.

Legislative Power or Duty delegated:

Section 6.12(1)(b) and 6.12(2) and (3) of the *Local Government Act 1995*

Legislative Power to delegate:

Section 5.42 *Local Government Act 1995*

Policy Provision:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the power to approve concessions for minor charges, including Town Hall and other public hall hire charges, where he considers it appropriate.

Conditions and Exceptions:

Authorisation only applies to charges less than \$1,000. The delegate has the authority to deal with such matters as are relevant to the delegation.

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of minor variation must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin

Financial Interest Return Required: Yes

Details of Review: Adopted – 18 April - Replaced DE 15 in part
Reviewed – 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE3-8 Rates or Service Charges Recoverable in Court

Function to be performed:

To determine that court action will be taken if a rate or service charge remains unpaid after it becomes due and payable.

Legislative Power or Duty delegated:

Section 6.56(1) *Local Government Act 1995*

Policy:

F1.1 Revenue Collection

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to determine that court action will be taken if a rate or service charge remains unpaid after it becomes due and payable

Conditions and Exceptions:

As set out in Policy F1.1 Revenue Collection

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

N/A

Reporting Requirements:

Decisions to pursue Court action for recovery are to be reported to Council in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review:

New - 24 October 2016

Amended – 27 November 2017

Reviewed – 17 December 2018

DE3-9 Require Lessee to Pay Rent in Satisfaction of Rates and Service Charge

Function to be performed:

If payment of a rate or service charge imposed in respect of any land is due and payable, notice may be given to the lessee of the land requiring the lessee to pay to the local government any rent as it falls due in satisfaction of the rate or service charge.

Legislative Power or Duty delegated:

Section 6.60(2) *Local Government Act 1995*

Policy:

F1.1 Procurement

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to give notice to the lessee of the land requiring the lessee to pay to the local government any rent as it falls due in satisfaction of the rate or service charge.

Conditions and Exceptions:

Subject to Section 6.60(3) of the *Local Government Act 1995*

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

~~Nil~~ N/A

Reporting Requirements:

To be reported to Council in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016
 Amended – 27 November 2017
 Reviewed – 17 December 2018

DE3-10 Recover Amount of Rates or Service Charge from the Lessee

Function to be performed:

The local government may recover the amount of the rate or service charge as a debt from the lessee if rent is not paid in accordance with a notice issued in accordance with DE3-9.

Legislative Power or Duty delegated:

Section 6.60(4) *Local Government Act 1995*

Policy:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to recover the amount of the rate or service charge as a debt from the lessee if rent is not paid in accordance with a notice issued in accordance with DE3-9.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

~~Nil~~ N/A

Reporting Requirements:

To be reported to Council in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review:

New - 24 October 2016

Amended – 27 November 2017

Reviewed – 17 December 2018

DE3-11 Donations

Function to be performed:

The local government may make a donation of cash or services.

Legislative Power or Duty delegated:

Local Government (Financial Management) Regulations 1996 Regulation 12(1)(a)

Payments from municipal fund or trust fund, restrictions on making.

Policy:

F 1.5 Authority to Make Payments from Trust and Municipal Funds

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to make a donation of cash or services to a maximum value of

~~\$500~~\$1,000.

Conditions and Exceptions:

The Chief Executive Officer must consult with Councillors prior to exercising the power delegated under this authority.

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

N/A

Reporting Requirements:

To be reported to Council in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: New - 27 November 2017
Amended – 17 December 2018

Part 4 – LOCAL GOVERNMENT (UNIFORM LOCAL PROVISION REGULATIONS) 1996

DE4-1 Private Works On, Over or Under Public Land

Function to be performed:

A local government may grant permission to a person to construct anything on, over or under a public thoroughfare or other public place that is local government property.

Legislative Power or Duty delegated:

Regulation 17(2) of the *Local Government (Uniform Local Provisions) Regulations 1996*.

Legislative Power to delegate:

Section 5.42 and Section 5.44, *Local Government Act 1995*

Policy Provision:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the power to grant permission to a person to construct anything on, over or under a public thoroughfare or other public place that is local government property, subject to Regulation 17 of the *Local Government (Uniform Local Provisions) Regulations 1996* and Schedule 3.1, Division 2, item 3 and section 3.25(1)(b) of the *Local Government Act 1995*.

Conditions and Exceptions:

That due process for the issuing of a notice under section 3.25 of the Act is followed.

Chief Executive Officer

delegates to:

~~N/A~~ Executive Manager: Infrastructure and Development Services

Delegation delegated by the CEO:

The CEO delegates the exercise of this delegated power to the above Officers. The exercise of the delegated power does not include the power of further delegation. ~~N/A~~

Reporting Requirements:

Details of the permissions must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review:

Adopted – 18 April 2016
Reviewed – 24 October 2016
Amended – 27 November 2017
Amended – 17 December 2018

DE4-2 Crossovers

Function to be performed:

Construction of Crossovers from Public Thoroughfare to Private Land or Private Thoroughfare

Legislative Power or Duty delegated:

Regulation 17(2) of the *Local Government (Uniform Local Provisions) Regulations 1996*.

Legislative Power to delegate:

Section 5.42 and Section 5.44, *Local Government Act 1995*

Policy Provision:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the authority to determine applications for the construction of a crossing giving access from a public thoroughfare to private land or a private thoroughfare serving the land and may agree to construct the crossing for the applicant subject to Council's operating procedures.

The Chief Executive Officer is delegated authority to give notice to an owner or occupier of private land requiring the person to construct or repair a crossing from a public thoroughfare to the land or a private thoroughfare serving the land in accordance with provisions of Sch 9.1 (7) of the Act.

Conditions and Exceptions:

This delegation relates to all of the provisions of the *Local Government (Uniform Local Provisions) Regulations 1996*.

Chief Executive Officer delegates to:

Executive Manager: Infrastructure and Development Services

Delegation delegated by the CEO:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Details of the permissions must be recorded in the appropriate record to meet legislative requirements.

Financial Interest Return Required: Yes

Details of Review: Reviewed 24 October 2016 – Replaces DE26
Amended - 27 November 2017
Reviewed – 17 December 2018

Part 5 – LOCAL GOVERNMENT (FUNCTIONS AND GENERAL) REGULATIONS 1996

DE5-2 Tender Evaluation Criteria

Function to be performed:

The local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

Legislative Power or Duty delegated:

Regulation 14(1), (2), (3), (4) or (5) of the *Local Government (Function and General) Regulations 1996*.

Legislative Power to delegate:

Section 5.42 and Section 5.44, *Local Government Act 1995*

Policy Provision:

F1.2 Procurement

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the power to determine in writing the tender evaluation criteria prior to tenders being advertised.

Conditions and Exceptions:

After a notice has been given under the *Local Government (Function and General) Regulations 1996* 14(1) or (2), a local government may vary the information referred to in (3) by taking reasonable steps to give each person who has sought copies of the tender documents or each acceptable tenderer, as the case may be, notice of the variation.

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of the determination must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review:

Adopted - 18 April 2016
Reviewed – 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE5-3 Minor Variation for Goods and Services

Function to be performed:

A local government may, with the approval of the tenderer, make a minor variation in a contract for goods or services before it enters the contract with the successful tenderer.

Legislative Power or Duty delegated:

Regulation 20(1) of the *Local Government (Function and General) Regulations 1996*

Legislative Power to delegate:

Section 5.42 and Section 5.44, *Local Government Act 1995*

Policy Provision:

F1.2 Procurement

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the power, with the approval of the tenderer, to make a minor variation in a contract for goods or services before the Shire enters the contract with the successful tenderer, subject to Regulation 20(1) of the *Local Government (Functions and General) Regulations 1996*.

Conditions and Exceptions:

Minor variations before entering a contract are limited to a maximum value of aggregated variations which remain under 10% of the total contract value and remain within the relevant adopted Budget allocation.

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of the minor variation must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: Adopted – 18 April 2016
 Reviewed – 24 October 2016
 Amended – 27 November 2017
 Reviewed – 17 December 2018

DE5-4 Expressions of Interest

Function to be performed:

To determine the appropriate circumstances for application of the Expression of Interest process and to call for Expressions of Interest [Reg.21 of the *Local Government (Functions and General) Regulations 1996*] and to accept or reject any Expression of Interest.

Legislative Power or Duty delegated:

S3.57 of the *Local Government Act 1995*
Local Government (Function and General) Regulations 1996

- Reg 11 Tenders to be invited for certain contracts
- Reg 14 (2a), (4)(a) and (5) Requirements for publicly inviting tenders
- Reg 21 Limitation may be placed on who can tender
- Reg 23 Rejecting and accepting expressions of interest to be notified of outcome

Legislative Power to delegate:

Section 5.42 and Section 5.44, *Local Government Act 1995*

Policy Provision:

F1.2 Procurement

Delegation to:

Chief Executive Officer

Delegation:

Authorisation is given to call for Expressions of Interest for the supply of goods or services where appropriate and to accept or reject any Expression of Interest received.

Conditions and Exceptions:

The delegate has the authority to deal with such matters as are relevant to this declaration.

Details of the expression of interest sought must be recorded in the appropriate record and in the Tender Register as required by the *Local Government (Functions and General) Regulations 1996*, Regulation 17. A determination to call a tender must only occur where the procurement or disposal is identified in Annual Budget allocations.

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Tender Closing Checklist to be completed and the delegations of authority used to be recorded and reported in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: Adopted – 18 April 2016
 Reviewed – 24 October 2016
 Amended – 27 November 2017
 Reviewed – 17 December 2018

DE5-5 Tenders to be invited for Certain Contracts

Function to be performed:

- a) Determining, in writing, the criteria for deciding which tender should be accepted prior to tenders being publicly invited; and
- b) Publicly inviting tenders before entering into a contract for the supply of goods or services if the consideration under the contract is, or is expected to be, worth more than \$150,000.

Legislative Power or Duty delegated:

- a) Regulation 14(2a) of the *Local Government (Function and General) Regulations 1996*; and
- b) Section 3.57(1) of the *Local Government Act 1995*; and
- c) Regulation 11(1) of the *Local Government (Function and General) Regulations 1996*.

Policy:

F1.2 Procurement

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to:

- a) Determining, in writing, the criteria for deciding which tender should be accepted prior to tenders being publicly invited; and
- b) Publicly inviting tenders before entering into a contract for the supply of goods or services if the consideration under the contract is, or is expected to be, worth more than \$150,000.

Conditions and Exceptions:

Tenders will be awarded by the Council on receipt of a report on the evaluation against predetermined criteria and officers' recommendation.

Chief Executive Officer Delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Nil

Financial Interest Return Required: Yes

Details of Review: New – 24 October 2016

Amended – 27 November 2017
Reviewed – 17 December 2018

Part 6 – OTHER LEGISLATION

The Local Government may delegate, appoint and authorise Shire staff directly under the following Acts:

Building Act 2011

Bush Fires Act 1985

Cat Act 2011

Dog Act 1976

Food Act 2008

Liquor Control Act 1988

Residential Tenancy Act 1997

Strata Titles Act 1985

DE6-1 Building Act 2011 – All Matters

Function to be performed:

The powers and functions of a permit authority under the Building Act 2011

Legislative power to delegate:

S127 of the *Building Act 2011*

1. Legislative Power or Duty delegated:

Section 96	Authority to appoint authorised persons
Section 110	Authority to issue Building Orders in relation to: Stop work, alter a building or evacuate a building where there is a contravention of a provision of the Act Take specific action to prevent contravention of the Act Finish an outward facing side of a wall
Section 117	Authority to revoke Building Orders
Section 139	Authority to commence prosecution

Delegation to:

Chief Executive Officer

2. Legislative Power or Duty delegated:

Section 19	Certificate of design compliance
Section 20	Authority to grant or refuse to grant building permits
Section 21	Authority to grant or refuse demolition permits
Section 22	Authority to refuse to grant Building Permits or Demolition Permits if: There appears to be an error in the documents or information provided in the application; or If an application is inconsistent with: a) a function that the Permit Authority has under any written law; or b) an agreement between the Permit Authority and the applicant
Section 27 (1) & (3)	Conditions imposed by permit authority
Section 55	Further information
Section 56	Certificate of construction compliance
Section 57	Certificate of building compliance
Section 58	Authority to grant, modify or refuse to grant Occupancy Permits or Building Approval certificates
Section 62(1) & (3)	Conditions imposed by permit authority
Section 65	Authority to extend the period to which the occupancy permit or modification or the building approval certificate has effect
Section 88(3)	Finishes of walls close to boundaries
Section 100	Entry powers
Section 101	Powers of entry for compliance purposes
Section 102	Obtaining information and documents
Section 103	Use of force and assistance
Section 104	Directions generally
Section 110	Building Orders
Section 111(1)	Notice of proposed building order other than a building order (emergency)

Section 131 (2) Inspection, copies of building records

Delegation to:

Executive Manager: Infrastructure and Development Services, and persons appointed to the office of ~~Building Surveyor or Building & Compliance Officer~~ **Development Services Coordinator**

Conditions and Exceptions:

Delegated with the exception of sections 96, 97, 98 and 127 of the Building Act and regulation 70 of the Building Regulations.

Reporting Requirements:

Details of the actions must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: No

Details of Review: Reviewed & Adopted – 18 April 2016 - Replaces DE3
Reviewed – 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE6-2 Bush Fires Act 1954 – Powers and Duties

Function to be performed:

All powers, duties and functions under the *Bush Fires Act 1954*

Legislative Power or Duty delegated:

All of the local authority's powers and duties

Legislative Power to delegate:

Section 48 of the *Bush Fires Act 1954*

Policy Provision:

N/A

Delegation to:

Chief Executive Officer

Delegation:

All powers and duties under the Act

Conditions and Exceptions:

Excludes powers and duties that:

- are prescribed in the Act with the requirement for a resolution by the local government
 - are prescribed in the Act for performance by prescribed offices; or
- are subject to separate delegate authority within this register.

S48(3) of the Act provides that this delegation may not be sub-delegated

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of all notices must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: No

Details of Review:

Reviewed & Adopted – 18 April 2016 – Replaces DE 32 – 33
 Reviewed – 24 October 2016
 Amended – 27 November 2017
Reviewed – 17 December 2018

DE6-3 Bush Fires Act 1954 – Prohibited Burning Times

Function to be performed:

Determine to vary Prohibited Burning Times, in accordance with S17(7) and (8) of the *Bush Fires Act 1954*, regarding:

- shortening, extending, suspending or reimposing a period of prohibited burning times; or
- imposing a further period of prohibited burning times

Legislative Power or Duty delegated:

Declaration of Prohibited Burning Times

Legislative Power to delegate:

Section 17 (10) of the *Bush Fires Act 1954*

Policy Provision:

N/A

Delegation to:

President and Chief Bush Fire Officer jointly

Delegation:

Powers under Sections 17.7 and 17.8 to declare and vary prohibited burning times

Conditions and Exceptions:

N/A

Chief Executive Officer delegates to:

N/A

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of all notices must be recorded in the appropriate record to meet legislative requirements

Financial Interest Return Required: No

Details of Review:

Reviewed & Adopted – 18 April 2016 - Replaces DE 34
 Reviewed – 24 October 2016
 Reviewed – 27 November 2017
Reviewed – 17 December 2018

DE6-4 Bush Fires Act 1954 - Infringements

Function to be performed:

Issue infringement notices under the Bush Fires Act 1954

Legislative Power or Duty delegated:

Bush Fires Act 1954

s59A(2) Alternative Procedure – Infringement Notices

Legislative Power to delegate:

Section 59(3) – Delegation by local governments *Bush Fires Act 1954*

Policy Provision:

N/A

Delegation to:

Chief Executive Officer

Chief Bush Fire Control Officer

Fire Control Officers

Delegation:

Section 59(3) – Delegation by local governments *Bush Fires Act 1954*

Conditions and Exceptions:

S59A(3) and *Bush Fires (Infringements) Regulations 1958*, Reg.4(a) provide that only the President or the Chief Executive Officer may withdraw an infringement notice.

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of all notices must be recorded in the appropriate record to meet legislative requirements

Financial Interest Return Required: No

Details of Review:

Reviewed & Adopted - 18 April 2016 - Replaces DE34

Reviewed – 24 October 2016

Reviewed – 27 November 2017

Reviewed – 17 December 2018

DE6-5 Bush Fires Act 1954 - Prosecutions

Function to be performed:

Consider allegations of offences alleged to have been committed against the *Bush Fires Act 1954* in the district of the local government and, if the delegate thinks fit, to institute and carry on proceedings in the name of the local government against any person alleged to have committed any of those offences in the district.

Legislative Power or Duty delegated:

Bush Fires Act 1954

Section 59(3) Prosecution of Offences

Section 59A(2) Alternative Procedure – Infringement Notices

Legislative Power to delegate:

Section 59(3) – Delegation by local governments *Bush Fires Act 1954*

Policy Provision:

Nil

Delegation to:

Chief Executive Officer

Delegation:

Section 59(3) – Delegation by local governments *Bush Fires Act 1954*

Conditions and Exceptions:

S59A(3) and *Bush Fires (Infringements) Regulations 1958*, Reg.4(a) provide that only the President or the Chief Executive Officer may withdraw an infringement notice.

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of all notices must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: No

Details of Review:

Adopted – 18 April 2016

Reviewed – 24 October 2016

Amended – 27 November 2017

Reviewed – 17 December 2018

DE6-6 Food Act 2008 – Appointment of Authorised Officers

Function to be performed:

Appointment of authorised officers under the provisions of the *Food Act 2008* and *Food Regulations 2009*

Legislative Power or Duty delegated:

Food Act 2008

Section 122 Appointment of Authorised Officers

Legislative Power to delegate:

Section 118(2) of the *Food Act 2008*

Policy Provision:

Nil

Delegation to:

Chief Executive Officer

Delegation:

Appointment of Authorised Officers

Conditions and Exceptions:

Prospective appointees must be suitably qualified for appointment

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of all appointments must be recorded in the appropriate record to meet legislative requirements and reported to Council at least annually.

Financial Interest Return Required: No

Details of Review:

Reviewed & Adopted – 18 April 2016 Replaces DE 17
Reviewed – 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE6-7 Food Act 2008 – Powers of an Enforcement Agency

Function to be performed:

Authority to exercise the functions conferred or imposed on the Shire as an enforcement agency under the provisions of the *Food Act 2008* and *Food Regulations 2009*

Legislative Power or Duty delegated:

All powers of the local government as an enforcement agency

Legislative Power to delegate:

Section 118 of the *Food Act 2008*

Policy Provision:

Nil

Delegation to:

Chief Executive Officer
Executive Manager: Infrastructure and Development Services
Environmental Health Officers

Delegation:

1. The Executive Manager: Infrastructure and Development Services and all Environmental Health Officers employed by the Shire of York as staff members or contractors are appointed as "Authorised Officers" pursuant to Section 122(1)(b) of the *Food Act 2008*
2. Under the provisions of Section 126(2) of the *Food Act 2008* the "Authorised Officers" are to be "designated officers" for the purposes of issuing infringement notices.
3. The Executive Manager: Infrastructure and Development Services (Authorised Officer) is delegated to:
 - Issue "prohibition notices" under S65 of the *Food Act 2008*
 - Clear and remove "prohibition notices" under S66 of the *Food Act 2008*
 - Provide written notification not to issue a certificate of clearance in accordance with S67 of the *Food Act 2008*
 - Grant, apply conditions, refuse, vary or cancel registration of a food business in accordance with S110 and S112 of the *Food Act 2008*
4. The Executive Manager: Infrastructure and Development Services is a "designated officer" under the provisions of S126(6) and 126(7) of the *Food Act 2008* to extend and revoke 'infringement notices'.
5. The Chief Executive Officer is the "designated officer under S126(3) of the *Food Act 2008* to receive payment for infringement notices.
6. The Chief Executive Officer is authorised to:
 - appoint authorised officers in accordance with section 122(1) of the *Food Act 2008*
 - issue certificates of authority to authorised officers in accordance with Section 123(1) and 123(2) of the *Food Act 2008*

Conditions and Exceptions:

See detail of the delegation above

Chief Executive Officer delegates to: N/A

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of all actions must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: No

Details of Review: Adopted – 18 April 2016
Reviewed – 24 October 2016
Amended - 27 November 2017
Reviewed – 17 December 2018

DE6-11 Liquor Control Act 1988 – Authority to Issue Certificates

Function to be performed:

An application made to the licensing authority for the grant or removal of a licence, or for a change in the use or condition of any premises shall be accompanied by a certificate from the local government for the district in which the premises to which the application relates are situated, or are to be situated, unless the licensing authority otherwise determines.

Legislative Power or Duty delegated:

Section 39 & 40 of the *Liquor Control Act 1988*

Legislative Power to delegate:

Section 39 & 40 of the *Liquor Control Act 1988*

Policy Provision:

N/A

Delegation to:

Chief Executive Officer
Executive Manager: Infrastructure and Development Services

Delegation:

To issue a certificate on behalf of the Shire, subject to Section 39 and 40 of the *Liquor Control Act 1988*

Conditions and Exceptions:

Nil

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of all certificates must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: No

Details of Review: Reviewed & Adopted – 18 April 2016 – replaces DE31
Reviewed – 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE6-12 Cat Act 2011 – Appointment of Authorised Persons

Function to be performed:

A local government may, in writing, appoint persons or classes of persons to be authorised for the purposes of performing particular functions under the *Cat Act 2011*.

Legislative Power or Duty delegated:

Section 48 of the *Cat Act 2011*

Legislative Power to delegate:

Section 44 of the *Cat Act 2011*

Policy Provision:

N/A

Delegation to:

Chief Executive Officer

Delegation:

The Chief Executive Officer is delegated the power to appoint authorised persons for the purposes of performing particular functions under the *Cat Act 2011*.

Conditions and Exceptions:

Nil

Chief Executive Officer delegates to:

Nil

Delegation delegated by the CEO:

N/A

Reporting Requirements:

Details of all appointments must be recorded in the appropriate record to meet legislative requirements and reported in the monthly Information Bulletin.

Financial Interest Return Required: No

Details of Review: Adopted – 18 April 2016
 Reviewed – 24 October 2016
 Amended – 27 November 2017
 Reviewed – 17 December 2018

DE6-13 Dog Act 1976 – Approval to Keep More Than Two Dogs

Function to be performed:

The grant of an exemption to particular premises for the keeping of more dogs than is allowed under the Shire's local laws pursuant to section 26(3) of the *Dog Act 1976*.

Legislative Power or Duty delegated:

Dog Act 1976 Section 26 (3) Limitation as to numbers

Policy Provision:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to grant exemptions as to the number of dogs kept on premises.

Conditions and Exceptions:

Ranger must inspect the premises to ensure means exist to effectively confine the dogs within the premises.

Provisions of the *Shire of York Dogs Local Law*

Chief Executive Officer Delegates to:

Shire of York Ranger

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officers. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Statistical information to be reported to the Council in the monthly Information Bulletin.

Financial Interest Return Required: No

Details of Review: New - 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE6-14 Health Act 1911 - Appointment and Authorisation of Deputy

Function to be performed:

The Shire's deputy for the purpose of discharging its powers and functions as a local government under the *Health Act 1911*.

The signing of such documents and initiation of appropriate legal action on behalf of the Shire in relation to the *Health Act 1911*, subsidiary legislation and the Shire's *Health Local Law*.

To administer the provisions of the *Health Act 1911* and regulations made thereunder and the Shire's *Health Local Law 2000*, including signing approvals and licenses relating to the *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*.

Legislative Power or Duty delegated:

Section 26 of the *Health Act 1911*

Policy Provision:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to undertake the responsibility of the Shire of York under the *Health Act 1911*.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

N/A

Reporting Requirements:

The CEO to report any significant action he takes under this delegation to the Council. To be reported in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE6-15 Authorisation of Senior Environmental Health Officers

Function to be performed:

Administer the provisions of the *Health Act 1911* and regulations made there under and the Shire's *Health Local Law*, including signing approvals and licenses relating to the *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974* and the signing of notices and approvals under Part VI (Public Buildings) of the *Health Act 1911*.

Legislative Power or Duty delegated:

Section 26 of the *Health Act 1911*

Policy Provision:

Nil

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to undertake the responsibility of the Shire of York under the *Health Act 1911*.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Environmental Health Officer

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officers. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

To be reported in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: New - 24 October 2016
Amended – 27 November 2017
Reviewed – 17 December 2018

DE6-16 Approval of Camping Other than at a Caravan Park or Camping Ground

Function to be performed:

Approval of camping other than at a caravan park or camping ground.

Legislative Power or Duty delegated:

Regulation 11 of the *Caravan Parks and Camping Grounds Regulations 1997* allows the Council to grant approval for a person to camp on land he or she has a legal right to occupy, for up to 3 months per 12 month period, or up to 12 consecutive months while a building licence is issued to that person in respect of the land.

Regulation 6 of the *Caravan Parks and Camping Grounds Regulations 1997* allows the Council to delegate this function to any person authorised by the Local Government.

Policy Provision:

Temporary Accommodation

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to approve camping other than at a caravan park or camping ground in accordance with the Regulations.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Nil

Power or Duty delegated by Chief Executive Officer:

N/A

Reporting Requirements:

Approvals granted under this delegation are to be reported to the Council in statistical format in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: Reviewed - 24 October 2016 (replaces DE21)
Amended – 27 November 2017
Reviewed – 17 December 2018

DE6-17 Strata Titles Act 1985 - Approval of Strata Applications / Certificates

Function to be performed:

Approval of strata title applications subject to the building/s being in compliance with all relevant building and planning controls.

Legislative Power or Duty delegated:

Sections 23.4 and 23.5 Certificate of Local Government of *the Strata Titles Act 1985*.

Policy:

To be exercised in accordance with relevant provisions of the Town Planning Scheme

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to approve strata title applications subject to the building/s being in compliance with all relevant building and planning controls.

Conditions and Exceptions:

Does not include modifications to existing buildings

Chief Executive Officer Delegates to:

Executive Manager: Infrastructure and Development Services.~~Nil~~

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.~~N/A~~

Reporting Requirements:

Approvals granted under this delegation are to be reported to the Council in statistical format in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: Reviewed - 24 October 2016 (replaces DE8)
Amended – 27 November 2017
Amended – 17 December 2018

DE6-18 Health Local Law – Keeping of Animals

Function to be performed:

To approve or refuse applications to keep certain animals within the Townsite of York.

Legislative Power or Duty delegated:

Division 2 and 3 of the Shire of York *Health Local Law*

Policy:

To be exercised in accordance with any relevant policies or provisions of the Shire of York Town Planning Scheme.

Delegation to:

Chief Executive Officer

Delegation:

The CEO is delegated the authority to approve or refuse applications to keep certain animals within the Townsite of York made in accordance with Division 2 and 3 of the Shire of York *Health Local Law*.

Conditions and Exceptions:

Nil

Chief Executive Officer Delegates to:

Executive Manager: Infrastructure and Development Services.

Power or Duty delegated by Chief Executive Officer:

The CEO delegates the exercise of this delegated power to the above Officer. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Approvals granted under this delegation are to be reported to the Council in statistical format in the monthly Information Bulletin.

Financial Interest Return Required: Yes

Details of Review: Reviewed - 24 October 2016 (replaces DE14)
Amended – 27 November
Reviewed – 17 December 2018

Part 7 – Statutory Planning

DE7-1 Town Planning

Function to be performed:

The functions of the Council with respect to: Development Applications; Subdivision Applications; Enforcement, Appeals and Legal Proceedings; Structure Plans; Local Development Plans; and Miscellaneous Matters.

Legislative Power or Duty delegated:

To specify delegation of authority to the Chief Executive Officer in accordance with Schedule 2, Clauses 82, 83 and 84 of the *Planning and Development (Local Planning Schemes) Regulations 2015* in respect of the Town Planning functions of the Council

Policy Provision:

Nil

Delegation to:

Chief Executive Officer

Delegated Powers (including Limits):

The Chief Executive Officer is delegated authority to perform the functions of Council in respect of the following matters:

1.1.1 Development Application Delegations

- (a) Determination of applications for development approval, including applications involving:
 - (i) The variation of Local Planning Scheme provisions or provisions of the Residential Design Codes; or
 - (ii) The exercise of discretion under the Local Planning Scheme, a Local Planning Policy or the Residential Design Codes;
- (b) Refusal of all development applications where the proposed use is not permitted by the Local Planning Scheme or where the development does not comply with a mandatory requirement of the Local Planning Scheme, or with the non-discretionary provisions of the Residential Design Codes;
- (c) Determine requests to amend or cancel a development approval or to extend development approval for up to two (2) years;
- (d) Deletion or modification of conditions of approval, whether imposed under delegated authority or not subject to compliance of Council's Planning objectives;
- (e) Determination of applications for the relocation of building envelopes.

Limits to Development Application Delegations

With the exception of delegated power 2.1.1(b), all applications will be submitted to a meeting of Council for determination in the following circumstances:

- (a) Where the delegated decision would be contrary to the intent of a previous decision made at a Council meeting, or any law or regulation;

- (b) Where written objection is received to the proposal from any statutory agency;
- (c) Where the proposal is inconsistent with the general objectives and/or intent of a Local Planning Policy, approved Structure Plan or the discretionary provisions of the Local Planning Scheme;
- (d) Where notification has been given to adjoining and nearby owners or the general public for comment in accordance with the Local Planning Scheme or any Local Planning Policy and written objections have been received within the time specified, unless in the opinion of the Chief Executive Officer:
 - (i) the proposal is for exercise of discretion under the R-Codes and is consistent with the objectives and/or intent of the Local Planning Scheme, Residential Design Codes and any relevant Local Planning Policy; and
 - (ii) the objections can be overcome by imposing a condition(s) on the development approval, or modifying the design of the development; or
 - (iii) the objection does not relate to valid planning and development issues associated with the proposal.
- (e) Where, in the opinion of the Chief Executive Officer:
 - (i) any of the requirements of this delegation are not satisfied; or
 - (ii) there is insufficient certainty as to whether the application complies with the intent of the Local Planning Scheme, Residential Design Codes or any relevant Local Planning Policy; or
 - (iii) it would be in the public interest or consistent with the principles of administrative accountability for Council to determine the application; or
 - (iv) the decision involves a matter of principle which, in the opinion of the Chief Executive Officer, should be made by the Council; or
 - (v) a condition recommended by a statutory agency is unnecessary or impractical, or unreasonable to be enforced by the Shire of York.

1.1.2 Subdivision Application Delegations

Making recommendations to the Western Australian Planning Commission on:

- (a) applications for subdivision or amalgamation of land;
- (b) minor variations to approved subdivisions;
- (c) clearance of conditions of subdivision approval.

Limits to Subdivision Application Delegations

Applications are required to be submitted to Council for consideration where the proposed subdivision will result in the creation of 20 lots or more and/or the application is inconsistent with an approved Structure Plan.

1.1.3 Enforcement, Appeals and Legal Proceedings Delegations

- (a) Provision of written and verbal responses to planning appeals, mediated settlements resulting from appeals and Western Australian Planning Commission requests for reconsideration;
- (b) Taking action against owners or occupiers of properties to cease illegal uses or comply with conditions of Development Approval, including the issuance of a written direction pursuant to Section 214 of the *Planning and Development Act 2005*;
- (c) Obtaining legal advice where necessary to assist in the performance of these delegations.

Limits to Enforcement, Appeals and Legal Proceeding Delegations

The following matters are required to be referred to Council for determination:

- (a) Whether to commence prosecution action through the Council's solicitors;
- (b) Whether to apply for an injunction to the Supreme Court under Section 216 of the *Planning and Development Act 2005*;
- (c) The obtainment of urgent legal advice where that advice would exceed \$5,000 and there are no specific funds allocated within the budget or funds allocated by a resolution of Council;
- (d) The determination of a position with respect to any mediation process resulting from an appeal against a decision on a proposal that was previously referred to Council.

1.1.4 Structure Plan Delegations

- (a) Formation of the opinion that a Structure Plan or amendment to a Structure Plan contains sufficient information for the purposes of advertising;
- (b) Making recommendations to the Western Australian Planning Commission on amendments to Structure Plans after being advertised for public comment.

Limits to Structure Plan Delegations

The exercise of this delegation is conditional on the following:

- (a) Prior to the commencement of the advertising of any new Structure Plan, or amendment thereto, elected members must be notified of the proposal in writing advising the dates when the public comment period will start and finish, the means by which the proposal will be advertised and each elected member provided with copies of relevant plans and information relating to the proposal;
- (b) All new Structure Plans are to be referred to Council after being advertised for public comment;
- (c) Any recommendation of a Structure Plan Amendment pursuant to Clause 20(2) of the deemed provisions may be determined by the Chief Executive Officer, after being advertised for public comment provided that:
 - i) Any objection received does not, in the opinion of the Chief Executive Officer, raise

relevant planning considerations;

- ii) Elected members are notified in writing of the Chief Executive Officer's intention to do so and provided a copy of submissions and Administration's recommendations in respect of those submissions;
- iii) Elected members are provided with five working days in which to request that the proposal be referred to Council for determination; and
- iv) The recommendation does not include any modifications to the advertised Structure Plan Amendment.

1.1.5 Local Development Plan Delegations

- (a) Determine that a Local Development Plan is required and to seek the approval of the Western Australian Planning Commission for the preparation of a Local Development Plan.
- (b) Formulate the opinion that a Local Development Plan or amendment to a Local Development Plan is suitable for the purposes of advertising.
- (c) Determine that a Local Development Plan or amendment to a Local Development Plan is not required to be advertised for public comment where they are of:
 - i) Of a minor nature;
 - ii) Consistent with the intent of the zone and the objectives of the Local Planning Scheme; and
 - iii) Unlikely to have a material detrimental effect on the amenity of the locality or any owner or occupier or land in the locality.
- (d) Determine a Local Development Plan or an amendment to a Local Development Plan after advertising.
- (e) Endorse and arrange for the publication of Local Development Plans, pursuant to the deemed provisions.

Limits to Local Development Plan Delegations

The exercise of this delegation is conditional on the following:

- (a) Prior to the commencement of the advertising of any new Local Development Plan, or amendment thereto, elected members must be notified of the proposal in writing advising the dates when the public comment period will start and finish, the means by which the proposal will be advertised and each elected member provided with copies of relevant plans and information relating to the proposal;
- (b) A Local Development Plan or amendment thereto may be determined by the Chief Executive Officer, after being advertised for public comment provided that:

- i) Any objection received does not, in the opinion of the Chief Executive Officer, raise relevant planning considerations;
- ii) Elected members are notified in writing of the Chief Executive Officer's intention to do so and provided a copy of submissions and Administration's recommendations in respect of those submissions;
- iii) Elected members are provided with five working days in which to request that the proposal be referred to Council for determination.
- iv) The determination will not result in a refusal of or require modifications to a Local Development Plan or amendment to a Local Development Plan after advertising.

1.1.6 Miscellaneous

- (a) Formation of any opinion and consideration of any matter in the exercise of these delegated powers that would be required of Council under the Local Planning Scheme, including, but not limited to, sufficient information required for the processing of proposals (including development applications, structure plans, local development plans), referral and advertising of such proposals, and interpretation of Local Planning Scheme provisions, relevant Planning Policies and provisions of the Residential Design Codes.
- (b) The execution of any documents or instruments required to fulfill a condition(s) of subdivision or development approval.

Limits to Miscellaneous Delegations

This exercise of delegated authority is conditional upon:

- a) Prior to the commencement of advertising of any proposal, elected members must be notified of the proposal in writing advising the dates when the public comment period will start and finish, the means by which the proposal will be advertised and each Elected Member provided with copies of relevant plans and information relating to the proposal.
- b) Any application is to be referred to Council for determination if one or more elected members requests such referral by written request to the Chief Executive Officer within ten working days of the commencement of advertising.
- c) A report being forwarded to Council every month detailing the number of proposals determined under delegated authority within that period, the type of proposal and the decision made on each proposal.

Chief Executive Officer Delegates to:

Executive Manager: Infrastructure and Development Services.

Senior Planner: Sections 1.14, 1.15 and 1.16 only.

Power or Duty delegated by Chief Executive Officer:

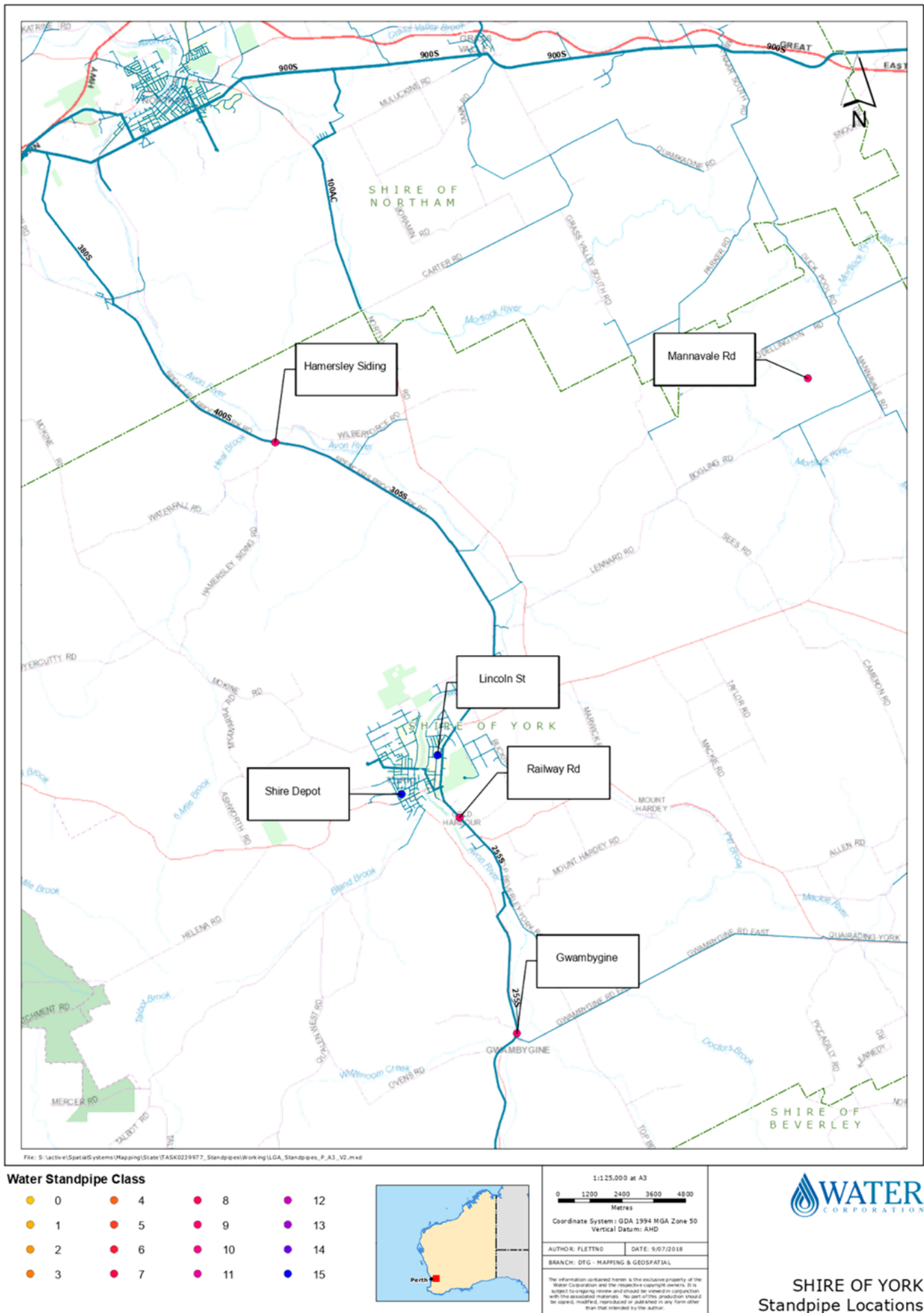
The CEO delegates the exercise of this delegated power to the above Officers. The exercise of the delegated power does not include the power of further delegation.

Reporting Requirements:

Reporting requirements are detailed in the body of the delegation.

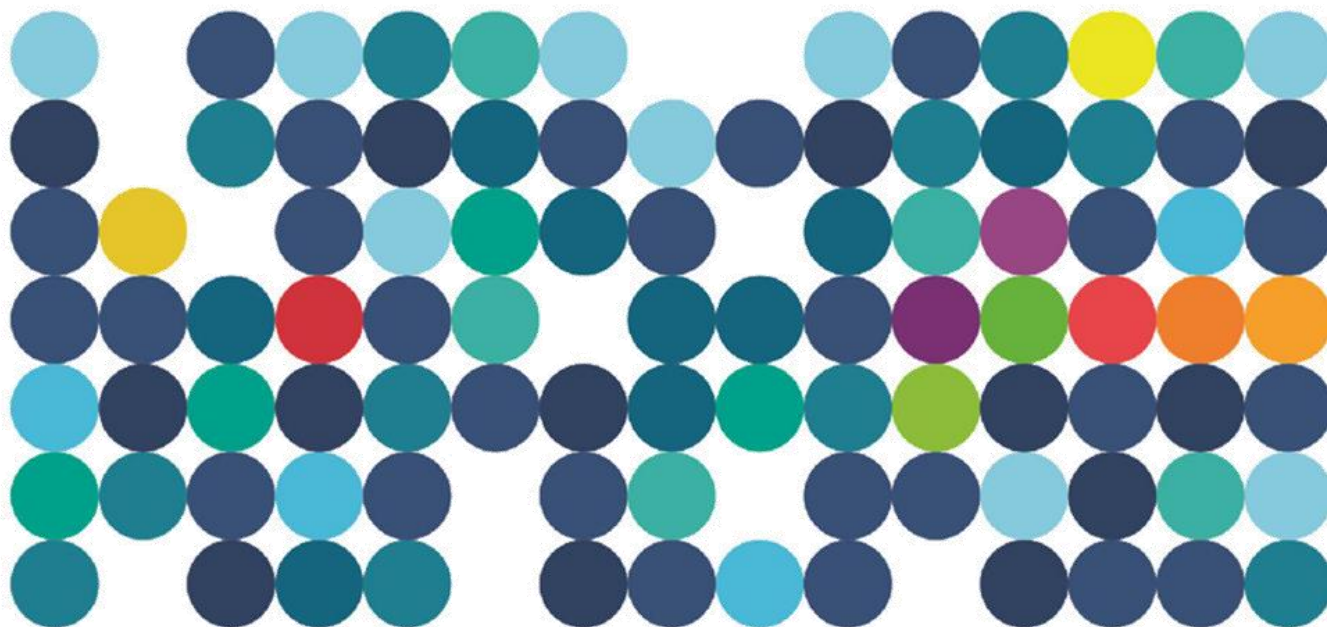
Financial Interest Return Required: Yes**Details of Review:**

Date of Meeting 22 April 2003
Endorsed Reviewed May 2004
Endorsed 19 July 2004
Reviewed & Amended July 2005
Endorsed 18 July 2005
Amended & Endorsed 23 January 2006
Endorsed 18 June 2007
Reviewed - 24 October 2016 (replaces DE5)
Amended – 27 November 2017
Reviewed – 17 December 2018



Fixed Standpipe Review

Issues Paper



watercorporation.com.au

Fresh Water Thinking





Contents

1.	Abbreviations and Definitions	3
2.	Executive Summary	4
3.	Introduction	5
4.	Background	5
4.1	Ownership distribution	6
5.	Project Drivers	6
6.	Current situation and Issues	7
6.1	Pricing structure	7
6.2	On selling water from standpipes	9
6.3	Application Process	9
6.4	Billing process	9
6.5	Infrastructure inconsistency	10
6.6	Scheme demand and pressure.....	10
6.7	Technology.....	11
7.	Solution Ideas	12
7.1	Possible Pricing and Infrastructure solutions.....	13
7.2	Stakeholder communication.....	13
8.	Conclusion	14
9.	How to provide Feedback	14
10.	Appendices	15



1. Abbreviations and Definitions

Abbreviation	Definition
MCF	Major Consumer Framework
WC	Water Corporation
Fixed Standpipe / standpipe	A metered service which provides access to bulk water supplies directly from a point on a water supply main
LGAs Local Government Authorities	Includes Shires, Local councils and Local Governments
DFES	Department of Fire and Emergency Services
AMI	Advanced Metering Infrastructure (also known as 'smart water meters')
Concession	A discount provided on the charges applicable where conditions are met by the customer.



2. Executive Summary

Fixed standpipes provide an essential source of water for the Western Australian community where customers are remote from reticulated water schemes. They enable local governments to maintain street trees and undertake minor building activities, and facilitate economic growth, by supplying businesses that rely on carted water as an input to production.

Driven by customer and staff feedback on issues associated with fixed standpipes, Water Corporation commenced a review in early 2017 to collate corporate knowledge of fixed standpipes, and critically analyse all aspects of the management process. This included receipt and processing of applications, application of land use ratings, infrastructure installed at the point of distribution, pricing and the policy governing use of fixed standpipes.

The table below summarises the issues identified and possible solutions to resolve them. All impacted stakeholders are invited to review this paper and provide feedback, which will help to design a better process for managing fixed standpipes.

Issue	Possible Solution
Some commercial customers access community purpose standpipes and pay concessionary rates; this creates inequity and results in the community and state government subsidising the activities of private enterprises on an unequal basis.	Set fixed standpipe consumption fees at the commercial rate and design a supporting process to enable eligible customers to claim a concessionary rate where appropriate.
	Oblige all fixed standpipes customers to install standardised infrastructure which enables differential pricing to enable multi users to access the same standpipe but pay the appropriate rate.
Scheme pressure and supply issues caused by standpipe being used for undesignated purpose (i.e. commercial user accessing community purpose standpipe).	Equip all standpipe meters with automatic metering infrastructure (AMI) to monitor usage (demand and pressure) and bill all standpipe consumption.
	Restrict standpipe flow rates – low flow rates for community purpose standpipes, high flow rates for commercial standpipes.
Lack of publically available information about standpipes, how they work, where they are located, the permitted scope of use for a given standpipe, and what pricing applies.	Once changes are made to the management of standpipes, develop a Fixed Standpipe User and Pricing Policy and Guidelines on how to use standpipes (where they are located, what they should be used for and by whom, how to gain approval to use, and potential ramifications of misuse.) Links to these documents will be made available on the Water Corporation website.

Feedback provided in response to this paper will be used to change the existing management process to meet customers' expectations. Water Corporation will ensure any changes are communicated to stakeholders in advance and provide adequate time to adjust to any changes.



3. Introduction

Water is our most precious resource. It is vital to the sustainability, growth and prosperity of every community across Western Australia. Our role in looking after this vital resource is at the heart of everything we do and defines our core purpose- Sustainable management of water service to make WA a great place to live and invest.

We understand the importance of engaging with and listening to our customers and the broader communities they represent. We also know they rely on us to deliver and maintain the products and service they expect.

Based on customer and employee feedback we have identified an opportunity to review and improve the way we manage Fixed Standpipes to deliver a consistent and satisfactory customer experience.

This paper summarises the information gathered, issues identified and outlines the Water Corporation's position on these matters. In recognition of the importance of fixed standpipes to the community, this paper describes the attributes of an improved future state and suggestion options for addressing the issues identified whilst remaining open to suggestions from the community on ways to improve the service.

All impacted stakeholders are invited to review this paper and provide feedback on the issues and help to design a better process for managing fixed standpipes. Not all standpipe owners will be impacted by the issues in this paper. Feedback provided in response to this paper will be used to change the existing management process to meet customers' expectations.

4. Background

A fixed standpipe is a metered service which provides access to bulk water supplies directly from point on a water supply main. The majority of fixed standpipe services are located in country regions, although there are a small number in the metropolitan area. Standpipes may be owned by Water Corporation, Local Government Authorities (LGAs), government departments, privately or by the Department of Fire and Emergency Services. In few instances a fixed standpipe is connected to non-potable water, for example a borefield transfer main prior to water treatment.

Fixed Standpipes provide an essential source of water for people in communities who are remote from reticulated water schemes and may otherwise have limited or no water for household purposes, firefighting or to supplement water for stock. Businesses remote from a reticulated water supply rely on water carted from fixed standpipes to provide essential input to their business for production or for staff amenity. LGA's utilise standpipe water to maintain street trees, ongoing minor road construction and other building activities.

A standpipe service is different to a temporary service that is provided for short term land development, building or road construction. Temporary Services are used when the service is required for a period less than 2 years and is then removed. Additionally, portable hydrant standpipes used only in the metropolitan area are not included in the scope of this review.

Driven by customer and staff feedback on issues associated with fixed standpipes, a review commenced in early 2017 to collate corporate knowledge of fixed standpipes and critically analyse all aspects of the management process including receipt and processing of applications, application of land use ratings, infrastructure installed at the point of distribution, pricing and the policy governing use of fixed standpipes.

This paper is the outcome of the review and documents the findings, initial options for addressing the issues and seeks to gather further input from affected stakeholders via a consultation process.



4.1 Ownership distribution

There are approximately 601 standpipes across the State.

Table 1: Number and type of fixed standpipes issued by Water Corporation in WA

Owner	Type 1	Types 2 and 3	TOTAL
Local government (shires and councils)	430	98	528
Commercial operators	1	24	25
Government departments	1	10	11
Water Corporation	0	28	28
TOTAL	441	160	601

5. Project Drivers

Any changes to the management of fixed standpipes will aim to deliver the following benefits:

Benefits to the customer

- Consistent terms, conditions and levels of service for standpipes across the State
- Consistent payment method for use of standpipes across regions
- Enhanced customer experience as the standpipes will be used for their intended purpose.
- Reduce burden on LGAs who often find management of standpipes costly, contentious and onerous.

Benefits to the Corporation

- Reduced number of customer enquiries and complaints relating to the use of standpipes in regional areas.
- Consistent levels of service across the State
- Transparent pricing, reflective of the cost to deliver the Water Corporation to deliver the service.
- Encourage the consideration of non-potable source alternatives
- Ensure appropriate tariffs being applied to all commercial customers which will improve equity and fairness.
- Address Operating Subsidy gap between the cost of supply and LGA tariff recovery where LGA standpipes are being used for non-LGA purposes (or water retailing by the LGA).
- Manage competing interests for water during times of short supply.
- Address operational issues caused by standpipes, such as:
 - pipe burst from water hammer based on valves being used, and
 - flow & pressure issues to surrounding customers by excessive usage
- Consistency in infrastructure and technology to streamline processes



6. Current situation and Issues

6.1 Pricing structure

The regulated fees and charges imposed by Water Corporation associated with owning and operating a fixed standpipe are summarised in table 1. In some instances, for example where non-potable water is delivered via a standpipe or over 49 kilolitres per day is required, pricing is subject the terms and conditions of a special agreement and the Table 1 regulated charges do not apply. The charges are levied on the person or entity registered as the customer to use the standpipe. In many instances, standpipe customers on-sell water to third parties. This can include a margin to cover costs and any expenses involved in operating and administering the fixed standpipe. Some customers have advised that they on-sell the water to support local businesses through service provision, rather than to generate revenue.

The 'set and forget' nature of the current regulated pricing structure does not provide flexibility to meet the changing needs of the community. What was relevant to customers at the time of application often changes over time and has led to standpipes not being used for the intended purpose.

For example, the Corporation is aware of type 1) 'Drought proofing' and type 2) 'Shire use' fixed standpipes with the associated concessionary pricing being used by commercial customers.

Concessionary rates aim to enable access to subsidised water for community purposes, irrespective of the location or climatic conditions. On selling for commercial purposes sometimes at highly inflated prices contravenes the intent of providing a subsidised service.

Type 1 and 2 standpipes are not intended or designed to meet the needs of all customers (such as mining companies wanting water for dust suppression, or road construction companies needing high flow rates to fill tankers) nor is it appropriate for a commercial business to be charged a community concession rates for the water taken from these standpipes for commercial benefit.

This unintended commercial use has created an 'anti-competitive' disadvantage for those customers who are connected to the scheme and are paying the non-residential tariff or who apply for a dedicated commercial standpipe service and pay the associated higher charges. There is then an inequity for some commercial customers and results in the community and state government subsidising the activities of private enterprises on an unequal basis.

Additionally, standpipe services made available to LGA's do not attract infrastructure contribution charges. These are charges levied on customers increasing demand on the scheme and contribute towards the cost of the headworks (treatment plants, pumping stations etc.) required to make that service available. When the LGA on-sells standpipe water to a third party the costs of providing that service have not been recovered.



Table 2: Fixed standpipes types and charges

Type	Name	Description / Users
1	LA Standpipe (4022)	<p>A standpipe owned and managed by a Shire to provide a 'drought proofing' service to customers with no access to scheme water, for example topping up customer rainwater tanks for supplementing domestic supplies. Limited use by Shires for their own purposes.</p> <p>Service Charges: Standard Service Charge equivalent to a 20mm service or residential charge \$250.39 (2017/18)</p> <p>Water Use Charges: Farmlands tariff: \$2.391 per kilolitre (2017/18)</p>
2	Standpipe (4020)	<p>A standpipe that is owned and managed by a Shire exclusively for their purposes and use, such as watering plants, minor roadworks, fire-fighting purposes (standpipe will be unlocked).</p> <p>Service Charges: No Fee: 100% discount on Service Charge</p> <p>Water Use Charges: Commercial Class 1 tariff: \$2.391 per kilolitre (2017/18)</p>
3	Standpipe (4020)	<p>A standpipe may be owned by Shire or installed directly on a customer site. For use by commercial customers, predominately road contractors, commercial operations or privately operated standpipes.</p> <p>Service Charges: Charge based on size of the meter.</p> <p>Water Use Charges: Commercial (appropriate class for that town) charges ranging from \$2.391 cents to \$7.880 per kL (2017/18).</p>
4	Fire Standpipe (4025)	<p>Applications may be submitted by Councils or DFES on behalf of volunteer fire services. Used only for fire drills or fire-fighting. DFES is also entitled to draw water for fire-fighting purposes. If standpipe is locked the keys are held with the volunteer fire service. If standpipe is unlocked it is treated as a normal standpipe (4020) and use is unrestricted.</p> <p>Service Charges: No Fee: 100% discount on Service Charge</p> <p>Water Use Charges: No Fee.</p>
5	Water Corporation Standpipe	<p>A standpipe that may be coin-operated by a customer), a multi-user standpipe services, or padlocked with a water use logbook.</p> <p>Service Charges \$0.</p> <p>Water Use ranges \$4/kL to \$10/kL.</p>



6.2 On selling water from standpipes

From 1984 to 2005, a single concessionary charge was applied to all standpipe users, irrespective of the location, the meter size or the volume of water used. This 'flat fee' tariff structure required the standpipe customer to apply the same tariff to the on-selling of water to others. For example, a LGAs was able own the fixed standpipe and on-sell to a water carter, but only at the fixed flat. This prevented the LGA from charging on-costs and making profit from the fixed standpipe.

From 2005 onwards, some standpipe owners on-sold water at a price that covers costs and any expenses involved in operating and administering the fixed standpipe. Currently fixed standpipe owners on-sell water at varying rates across the state and users access water a different rates depending on the location.

6.3 Application Process

Application for a fixed standpipe can be made online through the Water Corporation's BuilderNet portal or via the Development Services team.

Requests for standpipes are assessed individually and charged according to who applies for the service and the intended purpose of use. The information provided at the time of application is assessed to determine which standpipe type and charge is applicable to the described intended use.

If the application meets terms of the Major Consumer Framework (MCF) the prices referred to in Table 1 are not applicable. If a customer makes an application for a standpipe and through increased need for water the demand meets the terms of the MCF in the future, it is very difficult to retrospectively address the incorrect pricing.

Once the application is approved by Water Corporation and the relevant fees are paid, a meter is installed at the agreed location. The customer is then responsible for installation of any additional infrastructure at the site to meet their needs, such as a tank, overhead pipe for truck filling and a charging mechanism (e.g. coin operated, swipe card, honesty log book, credit card).

In all cases the standpipe customer is responsible for the maintenance of the fixed standpipe asset and prevention of any illegal water use. Water Corporation provides a standardised drawing (EG20-12-2) that shows the configuration for a standpipe, including a gate valve on the customer's side of the meter. There is however no mechanism to ensure the customer complies with the standard. All infrastructure downstream of the gate valve is not standardised or regulated by Water Corporation.

The Water Corporation does not specify the type of infrastructure to be installed after the meter or provide clear guidance on what the water can be used for.

6.4 Billing process

Water Corporation reads fixed standpipe meters every second month and charges the customer for use at the prescribed water use charge. Standpipes priced under the MCF are read weekly (often via AMI) and billed between 1-weekly and 8-weekly depending on the agreement and financial risk of the customer.

A credit is provided to Shire's for water taken for the purposes of firefighting under Standard 314, Section 9.2 Fire Brigade and Emergency Services rights to water.



6.5 Infrastructure inconsistency

There is no consistent physical description of the different standpipe types as the infrastructure installed varies based on the customer's needs and budgets. Examples of types are below:

- Standpipe banks: a row of lockable standpipe meters installed in parallel, linked to overhead filling stations. See figure 1, 2 and 3 in Appendices.
- Privately owned within private property boundaries may be a meter with a tap or something more sophisticated.
- Four fixed standpipes owned by Water Corporation are coin-operated. See figures 8, 9 and 10. Issues associated with coin operated standpipes are:
 - Spare parts are generally difficult to source.
 - The coin mechanism gets jammed and repairs can be delayed by availability of staff and resources.
 - There are a number of costs and problems associated with banking the coins.
 - Theft – breaking in to the mechanism and stealing the coins.
 - The standpipes get damaged or have occasions of people stealing hoses or fittings.
 - Expertise from electrical trades staff is required to calibrate the standpipe timer annually.
 - Customers complain that they receive less water from the smaller hoses (because the controllers are all timer-based on the main high-flow hose and so 1 unit interval supplies less water through the smaller hose diameter).
 - We are unable to differentiate between customer types which we may want to charge different volumetric charges

A recent project was undertaken requiring all standpipe customers to install Backflow Prevention Devices on standpipes. This is mostly complete.

Some LGAs have retrofitted commercial multi-user transaction systems to their LGA-tariff standpipes, and some of the valves are thought to be responsible for water-hammer pipe bursts (given they are being turned on/off frequently).

6.6 Scheme demand and pressure

Use of a fixed standpipe for an unintended purpose can cause pressure and supply issues across a whole scheme. This can impact those customers connected to the scheme who have service priority.

An example of this occurred in December 2015 one of the Water Corporation's dam began emptying faster than it could fill. Investigations revealed a commercial operator had been drawing over large quantities from the LGA standpipe and carting it to be used for road building purposes.

The Water Corporation and the LGA were both unaware of this occurrence. The Corporation subsequently suspended the use of the standpipe service for 3 days to recover dam levels. This resulted in challenges for all parties involved.

Water hammer is also a common occurrence as a result of high flow fixed standpipes being shut off quickly. This can cause a fast build-up of water pressure within the pipeline and over time damage the pipeline, it also impacts customers on the same pipeline resulting in noise complaints.

Water Corporation infrastructure is subject to damage and becoming inoperable during fire and other emergencies. Therefore, Water Corporation does not guarantee water will be available via fixed



standpipes for firefighting purposes and encourages the consideration of other sources as a primary emergency response.

6.7 Technology

Various payment technology solutions utilise a controller which allows pre-paid cards, debit cards or credit cards to be used to access water from standpipes. Controllers can be programmed to integrate various pricing levels to cater for a water charge that differs from the original application for a service.

Water Corporation has investigated the use of these to replace coin operated mechanisms. There are currently issues with communications between our financial institution, billing system and the card reader therefore preventing payment processing. This remains an option for investigation in the future.



7. Solution Ideas

Resolution of the issues identified in this paper requires a joint approach from customers, Water Corporation and affected stakeholders. In recognition of the importance of fixed standpipes to the community broad consultation is planned. Limited solution design has been undertaken to ensure a broad offering of options during this initial consultation phase.

Table 3 describes the desired features of a future state solution to the issues identified. Using these attributes, specific options are identified in this section although evaluation of these options will only be undertaken once stakeholder feedback has been provided.

Table 3: Attributes of the desired 'future state' of fixed standpipe management

#	The solution should
1	Meet the current and changing needs of the customer and end consumer.
2	Be easy to implement, understand and be consistently applied.
3	Clearly articulate what fixed standpipes can and can't be used for.
4	Enable differential pricing (charges based on customer type) and multidimensional payment (different payment methods i.e. credit card, BPay, EFTPOS, Swipe card) based on user type.
5	Recognise that locations with no cell phone tower access will not allow automatic meter reading via AML.
6	Enable Water Corporation to review and monitor the appropriate rating for customers on a regular basis.
7	Be able to capture necessary customer information in order to apply the correct rating.
8	Be compatible with the Water Corporation's billing system.
9	Enable the Corporation to serve all large scale 'non-regulated' customer needs directly, and provide for an equitable and administratively efficient framework where smaller-scale customers take water from an LGA standpipe and the appropriate tariff is applied.
10	Provide Water Corporation with a view of who is drawing water from fixed standpipes (i.e. the end user), regardless of the registered customer.
11	Standardise service point design for future customers and possibly review existing design.
12	Enable remote control of fixed standpipe flow rates by the Water Corporation.
13	Accommodate Firefighting requirements, being that high-flow rates are required for operational reasons and the charge of water for fire use is per legislation / policy
14	Remove coin-operated Standpipes.
15	Be enforceable and approved by the Minister.
16	Ensure that use of standpipes does not compromise capacity and capability to supply the broader customer base, nor cause damage to our infrastructure.



7.1 Possible Pricing and Infrastructure solutions

The list below describes high level solutions to some of the issues identified in this paper. It is not a definitive list and solutions should be considered on an individual basis. Feedback from stakeholders will be used to evaluate these options and develop other solutions not yet defined.

- 7.1.1 Set all regulated fixed standpipe consumption charges to the commercial rate and design a supporting process to enable eligible customers to claim a concessionary rate as appropriate. Examples of concessionary rate applications could be LGA tree watering, emergency supplies for households not connected to scheme and firefighting.
- 7.1.2 All 'community purpose' standpipe services become restricted to a 20mm meter size with flows limited to 20 litres per minute. Standpipes with a meter size greater than 20mm are charged at commercial rates based on rate of flow, as commercial users generally require greater volumes to be accessed quickly to fill large tankers.
- 7.1.3 Oblige all fixed standpipes customers with the ability to on-sell water to install standardised infrastructure which enables differential pricing. This would eliminate the need for flow restriction (as mentioned in item 7.1.2 above) and achieve pricing equity across users.
- 7.1.4 Use automatic metering infrastructure (AMI) to monitor and bill all standpipe consumption (may be restricted to 'drive by' collection rather than remote reading in some locations due to lack of cell tower coverage). This would eliminate issues with coin operated devices and enable monitoring of demand to protect supplies.
- 7.1.5 Develop and provide reference material for people seeking information on standpipes, such as a Fixed Standpipe User and Pricing Policy and Guidelines on how to use standpipes, where they are located and what they should be used for and by whom, how to gain approval to use and potential ramifications of misuse.

7.2 Stakeholder communication

Stakeholders identified as impacted by the management of fixed standpipes are listed below:

Water Corporation stakeholders

- Development Services
- Corporate Business Development
- Customer Billing and Assurance
- Pricing and Evaluation
- Regional Managers, Stakeholder Managers.
- Service Delivery / Field Operations

External Stakeholders

- All fixed standpipe customers
- Local Government Authorities
- Development Commissions
- Customers of LGAs
- Government departments
- WALGA
- Department of Fire and Emergency Services
- Standpipe end-users
- People relying on standpipe services for drought relief (households not connected to scheme water, farmers etc.)



There is a general lack of publically available information about standpipes, how they work, where they are located, the permitted scope of use for a given standpipe, and what pricing applies. Customers seeking information are able to call the Water Corporation's Contact Centre to receive contact details for LGA's.

8. Conclusion

This paper has captured a multitude of issues associated with fixed standpipes and options to address the issues are identified. Feedback provided via consultation with affected stakeholders will enable Water Corporation to design changes to the policies, processes and management of fixed standpipes to deliver an improved customer experience and equitable product to the community.

Prior to any changes being made to the existing process, a business case will assess the impact of the changes utilising the information in this paper and contributions from affected customers and stakeholders. Depending on the nature and impact of the changes, approval may be required by the Minister for Water. Water Corporation will advise all standpipe customers in writing of the proposed changes.

9. How to provide Feedback

Water Corporation is inviting feedback from affected stakeholders on the issues identified, proposed solutions and alternative solutions by **20 October 2017**. Please make written submissions addressing the criteria below and email to tellus@watercorporation.com.au. Feedback should address the following criteria:

- Do the issues identified in this paper impact your business / organisation? If so, how and are you in favour of any of the options?
 - If possible provide specific examples referencing account number and location description of the standpipe and cite the section in which the option or issue/s is explored, (e.g. In reference to the issue discussed in in section 6.2, our standpipe located in X town is impacted because.....).
- What impact would the solutions identified in this paper have on your business / organisation?
- If possible, please describe the effort required to comply with the changes.
- Do you propose any alternative solutions?



10. Appendices



Figure 1: Eight lockable WC meters supplying two standpipes (see Figure 2) that customers access under a Special Agreement



Figure 2: Standpipes that the above meters are feed to



Figure 3: A bank of 6 meters, each with separate locks that can be access by customer under the terms of a Special Agreement.



Figure 4: A row of standpipes in the North West Region



Figure 5: Privately owned standpipe located on a street verge in Laverton WA with the Water Corporation's coin operated standpipe in the background.



Figure 6: A card operated standpipe that dispenses potable water, the 2nd standpipe supplies non-potable water, both standpipes belonging to Kojonup Shire



Figure 7: Instructions detailing how to operate a swipe card standpipe



Figure 8: WC coin operated standpipe located in Ora Banda

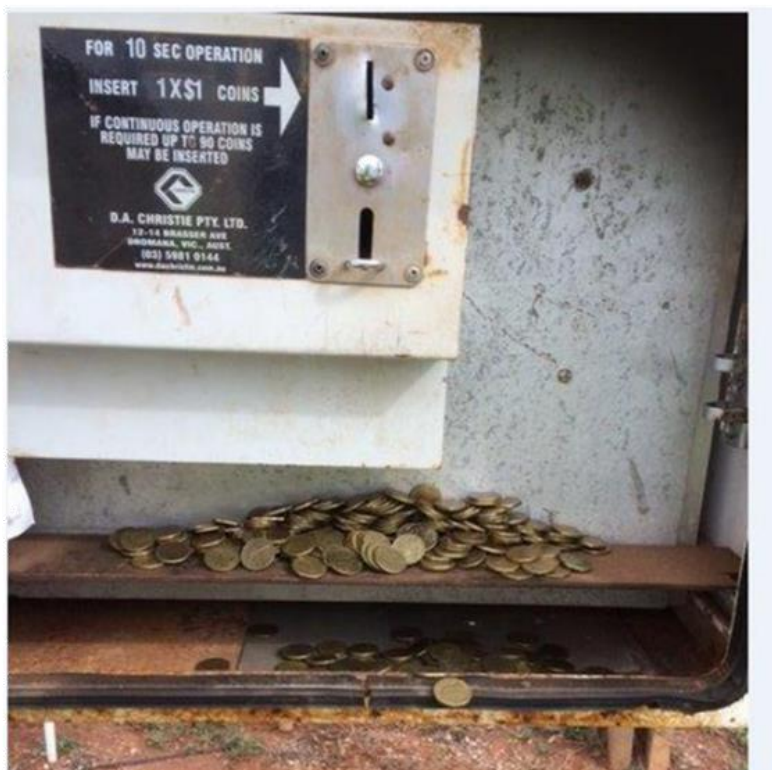


Figure 9: Inside a coin operated standpipe controller



Figure 10: Picking up coins that fell out of the control panel when the door was opened



Using a fixed standpipe in regional Western Australia





What is a fixed standpipe?

A fixed standpipe is a metered service which provides access to bulk water supplies directly from a point on a water supply main.

In regional WA, fixed standpipes connected to our service can be privately owned or owned by local government. Some local government owned fixed standpipes are available for use by the community and businesses.

Fixed standpipes provide an essential source of water for people in communities who are remote from reticulated water schemes and may otherwise have limited or no water for household purposes, firefighting or to supplement water for stock. Businesses remote from a reticulated water supply may rely on water carted from fixed standpipes to provide essential input to their business for production and for staff amenity.

Accessing existing fixed standpipes

To access a fixed standpipe, please contact the local shire in the area you require water. They will be able to advise where the publicly accessible standpipes are located.

If you require more than 49 kilolitres per day for any purpose, you must contact Water Corporation to discuss your needs.

It is the user's responsibility to ask the shire for advice on how to safely access the fixed standpipe before operating it as the ongoing maintenance and repair of these is managed by the shire.

Type of fixed standpipes	Description
Local Authority Standpipe	<p>Use: For use by shire only – locked and no public access available.</p> <p>Meter: Can be any size service as long as it is for direct Shire use.</p>
Community Use Standpipe	<p>Use: Available for public use to assist local farmers, households not connected to the water schemes and limited use by shire for their own purposes.</p> <p>Meter: Only available for 20mm and 25mm standpipes that are publicly accessible.</p> <p>Farmlands tariff applies to each kilolitre of water used.</p>
Commercial or Private Standpipe	<p>Use: Available for public use by commercial customers; may include major road building, water carting for large projects, farming.</p> <p>If greater than 49 kilolitres per day is required, contact Water Corporation for alternative options.</p> <p>Meter: Any meter above 25mm</p> <p>Town based charges apply which are regulated by the government.</p>
Fire Standpipe	<p>For fire fighting only - Access by DFES and volunteer fire fighting units. No public access and should be locked or controlled to limit access.</p>

Public access usage costs

The cost per kilolitre (1000 litres) of water from a public fixed standpipe is determined by the size and the flow rate of the meter.

Low flow rate fixed standpipes are charged a discounted rate and are provided for the benefit of households, farmers or the local shire. These fixed standpipes are 20mm or 25mm in size only.

Commercial users are encouraged to use high flow standpipes. High flow standpipes are charged the town based rate and are open for use by the general public. These are above 25mm in size.

Charging town based tariffs for high flow rate fixed standpipes provides consistency and equity across all commercial users in Western Australia. This ensures some businesses are not unfairly accessing subsidised rates.

Charges also vary between shires. Your local shire will be able to provide up-to-date information on the current rates.

Fixed fire standpipes exist for fire fighting and training purposes only. They generally have high flow rates to assist with firefighting and are controlled to limit access. They are not available for general public use.

Relevant fees and charges for fixed standpipes are updated annually and can be accessed on the Water Corporation website.

Need a new fixed standpipe?

If public standpipes are not available, you can apply for a permanent or temporary fixed standpipe online through BuilderNet on the Water Corporation website.

Please note fixed standpipes are a last resort to be used when all other alternative water sources are not available or do not meet the water quality requirements.

Temporary fixed standpipes can only be provided where there is capacity in the scheme to support the additional demand. Please note, all temporary services, including fixed standpipes, are charged a minimum 6 month infrastructure charge even if the service is required for a shorter duration.

How to apply for a new fixed standpipe

All applicants requiring access to water from a fixed standpipe for dust suppression must demonstrate that all alternative water sources have been thoroughly investigated prior to requesting a fixed standpipe water service from the water supply scheme.

The alternatives could include:

- water courses
- bores
- dams
- drilling of a bore - apply to the Department of Water and Environmental Regulation and allow 3 months for your application to be assessed.

Water Corporation will need you to provide evidence of sourcing alternative water sources prior to approving a fixed standpipe being used for dust suppression.

How to apply for a temporary fixed standpipe service

Once you have accessed the Water Corporation website, select BuilderNet under Quicklinks on the homepage. Request a temporary water service by selecting 'Lodge a water service application' and completing the form.

You will also need to complete and attach the Temporary Service Form - 'Water supply application' prior to submission.

If you need assistance to complete the application form, please call our BuilderNet Help Line on **1800 016 015** or use the online chat service. Both services are available during business hours.

How to apply for a permanent service

Once you have logged into BuilderNet, you can request the type of service you require by selecting 'Lodge a water service application' and completing the form.

Permanent fixed standpipe fees will be discussed as part of the application process and will depend on the infrastructure chosen and flow rate required.

The following fees apply for a fixed standpipe service:

- an administrative fee
- infrastructure contributions
- by-law charges for each kilolitre of water used
- connection and disconnection fees
- loss or damage to the water meter or water service (if applicable)
- annual service charge for non-local government fixed standpipes.



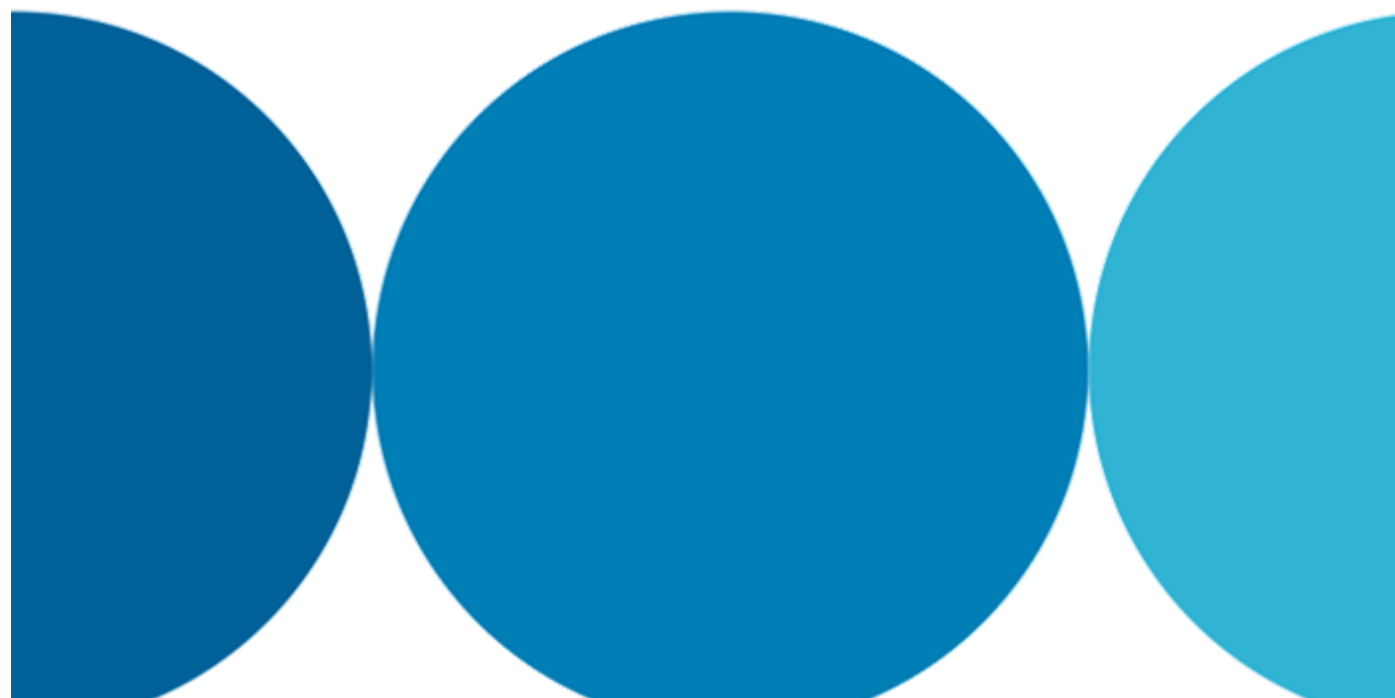
Drought conditions

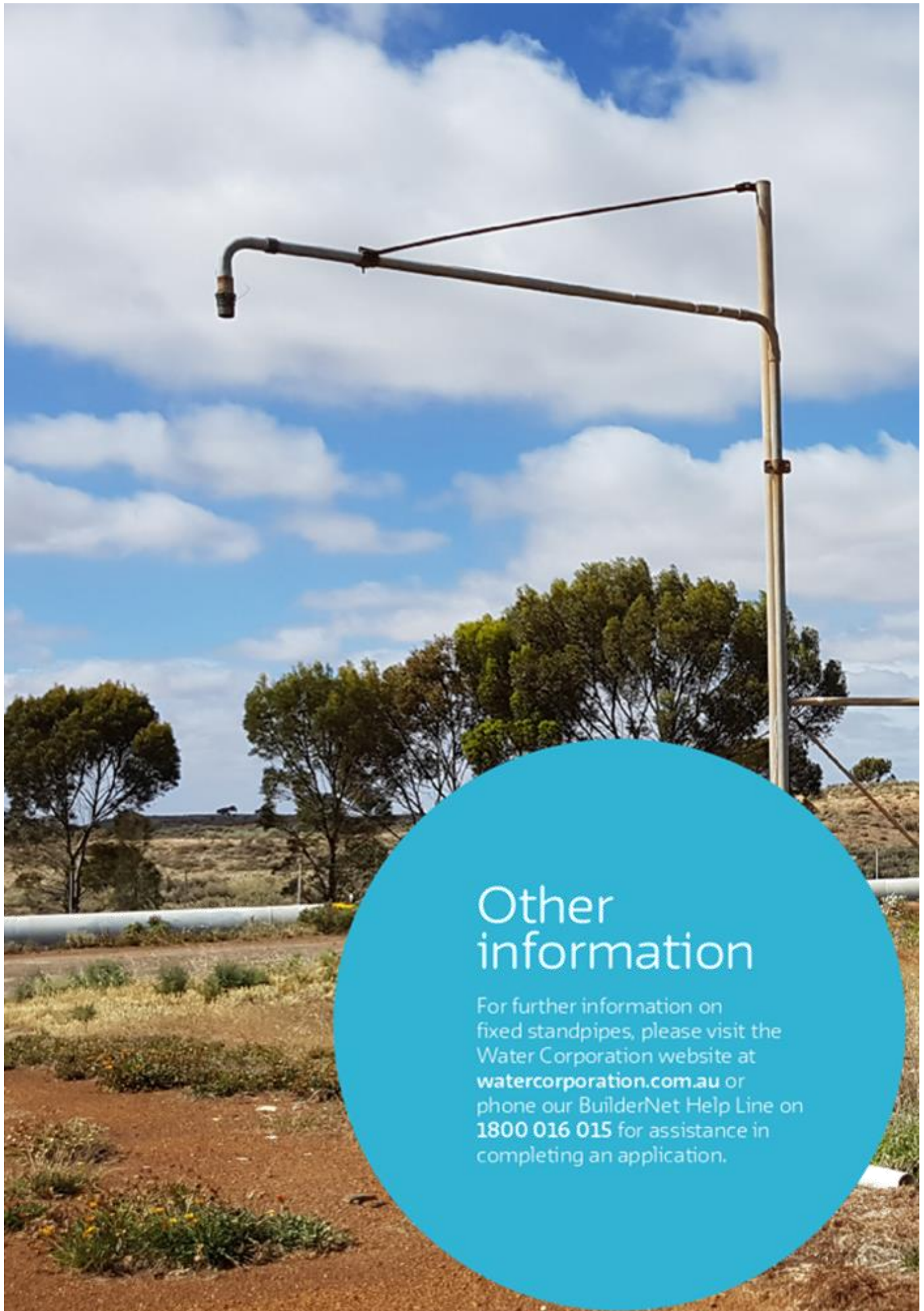
A 'Water Deficiency Declaration' is a government response to safeguard the use of this precious resource during very dry periods.

When a state government declared drought zone exists, all large shire-owned fixed standpipes will be made available at concessional rates to the community for drought relief in accordance with the terms of the declaration conditions. If conditions for commercial use relief are not specified then standard rates will apply.

User responsibilities

- Public standpipes that develop a fault or are damaged must be reported to the shire.
- You must ask the shire for advice on how to safely access the fixed standpipe before operating it.
- From time to time, Water Corporation may declare a public fixed standpipe is not to be used for operational reasons. You must comply with this directive to ensure protection of the drinking water supply.
- Do not access water from a fire fighting standpipe as these are for use by DFES or volunteer country fire services only.
- It is the responsibility of the standpipe owner to ensure suitable high rated backflow prevention is installed. These devices require annual testing. Your licensed plumbing contractor certified in backflow prevention will be able to assist you in meeting these requirements.





Other information

For further information on fixed standpipes, please visit the Water Corporation website at watercorporation.com.au or phone our BuilderNet Help Line on **1800 016 015** for assistance in completing an application.



13 13 85 Account Enquiries (8am - 5pm weekdays)
13 13 75 Faults, Emergencies and Security (24 hours)
13 36 77 National Relay Service

This information is available in alternative formats on request.

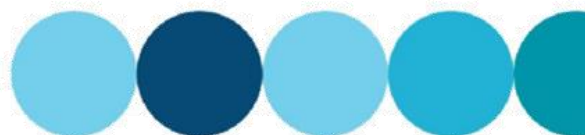
watercorporation.com.au/contact

ISBN 1 74043 967 8

September 2018



Fixed Standpipes



Frequently Asked Questions

Pricing for Local Government owned Fixed Standpipes in country regions is changing. This factsheet is provided to address frequently asked questions. This pricing structure relates to potable water only.

What is changing?

Local Government Authorities (LGAs) are entitled to access concessional pricing for water used for their own purposes. This will not change; however high flow rate LGA owned fixed standpipes that are publicly accessible will no longer be charged concessional rates and commercial rates will instead apply.

Who does this pricing change affect?

This change will affect users of high flow LGA owned fixed standpipes in country areas. Although the price is charged to the LGA directly, the costs may be passed on to businesses, farmers and properties not connected to the scheme.

How will rates and charges be applied to fixed standpipes?

The new pricing structure is linked to the size of the standpipe meter, as this determines the flow rate. Small standpipes (20mm and 25mm) generally deliver between 20 – 40 litres per minute. Large standpipes (any pipe larger than 25mm) generally deliver from 80 litres per minute and above.

All LGA standpipes with a meter size of 20mm or 25mm will receive concessional rates and are to be used by the LGA or for community purposes only (such as drought assistance for farmers or households not connected to scheme water when a drought condition is announced by the Government). All standpipes with a meter size above 25mm will be charged at a commercial rate, but an exemption to consumption charges will apply for water used for fire-fighting purposes.

Standpipes with a meter above 25mm that are located in a shire depot or locked for Shire use only will be able to access the concessional rate by providing evidence of the ability to control user access.

There will be no change to Fire Standpipes or fixed standpipes installed on privately owned property.

Why is 25mm the cut off for a concessional service?

The lower flow rate is less likely to be able to deliver more than 49 kilolitres per day, which would qualify for a Major Consumer Agreement. Anything above 25mm is viewed as being used for a commercial purpose.

What are the new prices for Standpipe use?

¹ The new pricing structure is outlined in Appendix 1.

Why are these changes being made?

Some commercial customers have in the past accessed LGA owned standpipes with concessional rates which are below the regulated Town Class rate for the location as set by Government. Water is a precious resource and is regulated like any other valuable natural resource and correct pricing must be enforced.

When the incorrect water rates are used, it creates inequity and results in the community and State Government subsidising the activities of private enterprises on an unequal basis.

Fixed standpipes provide an essential source of water for customers who are remote from reticulated water schemes, amenities to communities by enabling local governments to maintain street trees and undertake minor building activities, and enable economic growth by supplying businesses that rely on carted water as an input to production.

These changes will ensure the rate commercial customers pay is consistent across the state.



**When do the changes come in to effect?**

The changes will be effective from the 1 July 2019.

Why are water use charges higher for customers in regional areas?

Prices for water use in most regional towns are higher than in the metropolitan area because the cost of supplying water is higher, usually due to their remote location and smaller population size (where costs are spread over fewer customers).

The maximum charge per kilolitre i.e. \$8,353/kL for non-residential customers (in 2018-19) protects customers from very high water bills, even when the cost of providing water services may be substantially higher than this.

How can Shires better manage and control the use of standpipes?

Many standpipe infrastructure suppliers offer control systems for standpipes. Some Shires already have these installed for better management of their own standpipes.

Water Corporation can provide contact information for these suppliers, or information on which Shires have them installed, so you can speak to them directly on costs involved in making the change and understand the benefits of such a system.

Can contractors working on Local Government projects access a Local Authority standpipe if required as part of the project?

Contractors working on Shire projects are permitted to use locked LA standpipes, thereby minimising the volumetric costs incurred by Local Government. Contractors are not entitled to use an LA standpipe for other commercial purposes. They will need to access a Commercial standpipe from the 1 July 2019.

Can Local Government still obtain a concessional rate for any water taken from a Commercial standpipe for Shire purposes?

Yes, but there will now be a requirement to provide evidence of the volume taken. Local Government will need to submit a Claim form via the Water Corporation website to obtain the concessional rate from a Commercial standpipe.

Can Shires continue to on-sell water?

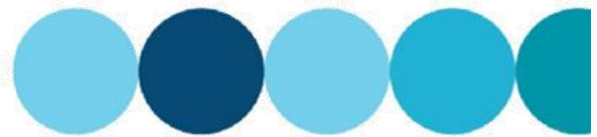
Yes, Shires are able to set the price for on-selling at their discretion.

My Shire has been charging GST on water from a local government owned standpipe to third parties, can this continue?

No, charging GST on water is not allowed. The ruling surrounding this is outlined by the Australian Tax Office via their website – www.ato.gov.au.

There are no 'small' standpipes in our Shire, how will we access the concessional rates?

Upon request, Water Corporation will provide the installation of one 20mm or 25mm connection, as nominated by the LGA, free of installation and administration fees (but not Standard Infrastructure Contributions) as part of the implementation of the new charging regime.



The current Infrastructure Contribution charges applicable for a Community standpipe are:

Meter size (mm)	Flow rate range: Guaranteed minimum to flow-controlled maximum (L/Minute)	2018-19
20 Base level of service	20 – 49	\$2,211
25	40 – 59	\$4,422
25	60 – 82	\$6,633

To take up this offer, the Water Corporation must be advised as soon as possible. The free connection offer will not be available after the 1 July 2019.

Can Shires request a free commercial size LA standpipe as part of the planned change?

No, Water Corporation is only providing free infrastructure for a 20-25mm service.

Is there an 'amnesty' period?

No. All affected users are being provided with more than six months' notice to ensure a smooth understanding and transition prior to the change on the 1 July 2019.

Do standpipes require backflow prevention?

Yes. It is the owner of the standpipes responsibility to ensure suitable high rated backflow prevention is installed. These devices also require annual testing. Your licensed plumbing contractor certified in backflow prevention, will be able to assist you in meeting these backflow requirements.

Does backflow prevention impact on water pressure?

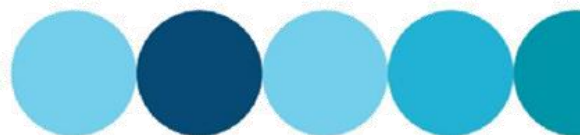
Yes. Some forms of backflow prevention will reduce water pressure and flow rate downstream of the device. If water pressure and flow rate is critical for the activities on your property, you need to consult with a licensed plumbing contractor or hydraulics consultant before choosing and installing a backflow prevention device.

Are the design standards for new standpipes changing?

Yes, all new standpipes will require the installation of a gate valve to ensure adequate control over water flow when standpipes are turned on and off to prevent water hammering in the pipes.

This requirement is for all new standpipes only, however if an existing standpipe has been identified as constantly being a problem, the Water Corporation will discuss an upgrade to a gate valve option with the cost being borne by the standpipe owner. Having a gate valve installed will help reduce breakages in the water pipes, which customers are currently being billed for if evidence shows the standpipe is being impacted through water hammering occurring from the standpipe.

Will any costs relating to installing a storage tank at the standpipe for access to higher flow rates be covered or subsidised by the Water Corporation?



No, this will be the responsibility of the standpipe owner. The owner would make an assessment as to the need for this service for their customers.

If a Shire no longer requires a fixed standpipe, what is the charge for it to be decommissioned?

The cost to decommission a fixed standpipe is \$769.57 (based on pricing for 2018\2019). This cost applies across all meter sizes and the Water Corporation will provide this for free.

How do Shires notify their users of the change?

All affected shires will be notified in person or in writing and supporting documentation such as brochures will be available to assist with communicating to users. More information will be available at www.watercorporation.com.au/home/business/starting-up/fixed-standpipes (available from April 2019).

Water Corporation can also be contacted by current users for further information if required.

What are the options for charging the costs associated with accessing water from a standpipe?

- Coin operated
- Swipe card (prepay or post pay options available)
- Credit card
- Honesty system – part of this project will be to encourage these systems to cease or be better controlled.

Ideally, a more controlled standpipe is the best option for everyone. The Water Corporation can assist in providing information on WA suppliers who offer controlled systems if required or direct owners to Shires who currently have these automated control systems in place to offer further advice.

How do I know if commercial users are accessing water from our Shire use meter, we work on an honesty system?

Shires are responsible for knowing who is using their standpipes and if it is being used inappropriately. Introducing a control system may support this, e.g. Swipe card or managed within LGA depot to identify major users.

Why is the cost of water going up for commercial users when we have been accessing water without any issue?

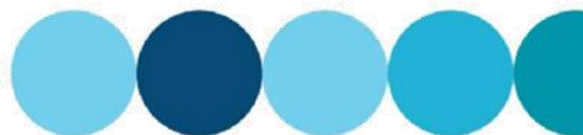
Water is a valuable resource and regulated charges are set by the State Government based on its use. Pricing of water is based on a 'user pays' principle and in regional Western Australia it has not been implemented according to legislation for fixed standpipes. Having a regulated pricing structure ensures all users are paying the correct rate for water use no matter where they are located across the State.

Current usage patterns on fixed standpipes have shown that commercial suppliers are getting charged at the concessional level by accessing LGA standpipes which is inequitable for other commercial operators that are charged correctly.

Accessing large volumes of water from a fixed standpipe can also cause water supply issues to other users on the scheme and any large users need to be directed to the Water Corporation to be set up on a major consumer agreement.

Will high-flow standpipes be accessible for commercial use?

Yes, but they will now be charged a commercial rate and not have access to concessional rates.



However if more than 49 kilolitres per day is required, the Shire should direct these commercial users (if known) to the Water Corporation so a Major Consumer Agreement can be set up instead.

From time to time, Water Corporation may restrict access if the high usage affects other users on the scheme.

What happens in drought conditions for the price of water to farmers?

A 'Water Deficiency Declaration' is a government response to safeguard the commercial interests of farmers during very dry periods.

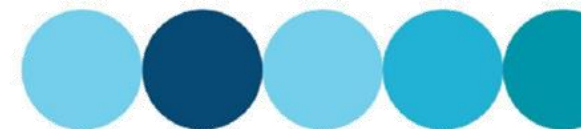
When a state government declared drought zone exists, all large shire-owned fixed standpipes will be made available at concessional rates to the community for drought relief in accordance with the terms of the declaration conditions. If conditions for commercial use relief are not specified then standard rates will apply.

If water carters are hired by farmers to transport water during a drought, this cost is the responsibility of the farmer and water will be available at the concessional rate since the end use is for the farmer.

How do I get more information?

Contact your local Shire or the Water Corporation.

Fixed Standpipes FAQ



Appendix 1- New Standpipe Charges

Type of standpipe: (Water Corporation code)	Rates 2018/2019 New Description
Local Authority Standpipe	<p>Use: For use by Shire only – must be locked or within a depot and not available for public access.</p> <p>Meter: Can be any size service as long as it is for direct Shire use.</p> <p>Contractor access is for Shire projects only.</p> <p>Service Charge: No Service Charge.</p> <p>Commercial Class 1 tariff: \$2.534 per kilolitre (kL).</p>
Community Use Standpipe	<p>Use: Available to assist local farmers for topping up their water tanks, households not connected to schemes etc.</p> <p>Limited use by Shire for their own purposes.</p> <p>Meter: 20mm and 25mm standpipes that are publicly accessible.</p> <p>Storage tanks can be installed by Shires at these sites to improve accessibility to larger volumes of water in a timely manner if required.</p> <p>Service Charge: 20mm Service Charge only.</p> <p>Farmlands tariff: \$2.534 per kilolitre (kL).</p>
Commercial Standpipe	<p>Use: For use by commercial customers; may include major road building, water carting for large projects, and farming.</p> <p>Meter: Any meter above 25mm.</p> <p>Service Charge: Meter-based service charges (according to the size of the meter).</p> <p>Town based charges: ranging from \$2.534 cents to \$8.353 per kilolitre.</p>
Fire Standpipe	<p>Remains as is – no changes to current concessions. However, if a fire standpipe remains unlocked, Commercial charges will apply</p> <p>Service Charge: No Fee. 100% discount.</p> <p>Water Use Charge: No Fee.</p> <p>Note: Currently some Shire standpipes have signs advising they are for fire-fighting only and are unlocked. Shires will need to implement a locked system or commercial rates apply, unless evidence provided it was for fire-fighting purposes, to obtain a refund.</p>
Water Corporation standpipe	<p>Offer to handover/gift these standpipes to Shires where there is a desire to manage an additional service.</p> <p>If Shires are not interested, service to be disconnected.</p> <p>Charge to handover: No charge.</p>
Private, Recycled and non-potable standpipes	<p>Remains as is – no changes.</p>





MINUTES

Audit and Risk Committee Meeting Monday, 3 December 2018

Date: Monday, 3 December 2018

Time: 4.00pm

Location: Council Chambers, York Town Hall, York

Audit and Risk Committee Meeting Minutes

3 December 2018

Order Of Business

1	Opening	3
1.1	Declaration of Opening.....	3
1.2	Disclaimer	3
1.3	Standing Orders	3
1.4	Announcement of Visitors	3
1.5	Declarations of Interest that Might Cause a Conflict	3
1.6	Declaration of Financial Interests	3
1.7	Disclosure of Interests that May Affect Impartiality	3
2	Attendance	3
2.1	Members	3
2.2	Staff	4
2.3	Apologies	4
2.4	Leave of Absence Previously Approved	4
3	Applications For Leave of Absence	4
4	Presentations	4
5	Confirmation of Minutes of Previous Meetings	4
6	Announcements by Presiding Member Without Discussion	4
7	Officer's Reports	5
7.1	Audited Financial Statements for the Year Ended 30 June 2018.....	5
7.2	Finance and Costing Review for the quarter ended 30 September 2018	65
7.3	Review of Tender 01 - 16/17	71
8	Questions from Members without Notice	120
9	Business of an Urgent Nature Introduced by Decision of the Meeting	120
10	Late Reports.....	120
11	Late Confidential Reports	120
12	Next Meeting	120
13	Closure	120

**MINUTES OF SHIRE OF YORK
AUDIT AND RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK
ON MONDAY, 3 DECEMBER 2018 AT 4.00PM**

The York Shire Council acknowledges the traditional owners of the land on which this meeting will be held.

1 OPENING

1.1 Declaration of Opening

Cr David Wallace, Shire President, declared the meeting open at 4.00pm.

1.2 Disclaimer

The Shire President advised the following:

"I wish to draw attention to the Disclaimer Notice contained within the agenda document and advise members of the public that any decisions made at the meeting today, can be revoked, pursuant to the Local Government Act 1995.

Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material."

1.3 Standing Orders

Nil

1.4 Announcement of Visitors

Nil

1.5 Declarations of Interest that Might Cause a Conflict

Nil

1.6 Declaration of Financial Interests

Nil

1.7 Disclosure of Interests that May Affect Impartiality

Nil

2 ATTENDANCE

2.1 Members

Cr David Wallace, Shire President; Cr Kevin Trent, Deputy Shire President;
Cr Denese Smythe; Cr Heather Saint; Cr Pam Heaton; Cr Jane Ferro; Cr Denis Warnick

Audit and Risk Committee Meeting Minutes

3 December 2018

2.2 Staff

Paul Martin, Chief Executive Officer; Suzie Haslehurst, Executive Manager Corporate & Community Services; Darren Wallace, Executive Manager Infrastructure & Development Services; Tabitha Bateman, Finance Manager

2.3 Apologies

Nil

2.4 Leave of Absence Previously Approved

Nil

3 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

4 PRESENTATIONS

Formal Audit Exit Interview – Office of the Auditor General – via telephone

5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

The Minutes of the Audit Committee Meeting held 2 July 2018 received by Council and recommendations adopted at the Ordinary Council Meeting held 23 July 2018 (Resolution 150718).

6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

7 OFFICER'S REPORTS

7.1 AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

File Number:	FI.FRP
Author:	Tabitha Bateman, Finance Manager
Authoriser:	Suzie Haslehurst, Executive Manager, Corporate & Community Services
Previously before Council:	Not Applicable
Appendices:	1. Annual Financial Statements 2017/18

NATURE OF AUDIT COMMITTEE'S ROLE IN THE MATTER

Legislative/Executive

PURPOSE OF REPORT

This report presents documents relating to the finalisation and audit of the Shire's financial statements for the year ended 30 June 2018 for the Audit Committee's consideration and recommendation to Council.

BACKGROUND

In accordance with Section 5.54 of the *Local Government Act 1995* (the Act), the Shire is required to prepare an annual financial report by 30 September for the previous financial year for submission to its auditor. Section 7.2 of the Act requires that the accounts and annual financial report of the local government are audited by an auditor and Section 7.9 prescribes the conditions under which the audit is to be conducted. Part 4 of the *Local Government (Financial Management) Regulations 1996* prescribes what is to be included in the report.

COMMENTS AND DETAILS

In October 2017, the *Local Government Amendment (Auditing) Act 2017* was proclaimed, giving the Auditor General the mandate to audit local governments in Western Australia. This arrangement was set to be staged so that by the financial year 2020-21, all local governments will be audited by the Auditor General. As the Shire of York's audit contract with Moore Stephens expired following the 2016/17 financial year audit, the Auditor General took responsibility for the Shire's audit however, engaged Moore Stephens to undertake the audit field work and preliminary examination processes.

The key areas of focus for the 2017/18 financial year included:

- a) Revenue and Expenditure
- b) Property, Plant and Equipment, and Infrastructure
- c) Employee Benefit Provisions, and
- d) Significant Adverse Trends

Throughout the course of the audit the auditors identified risks and tested the Shire's internal controls and concluded, based on the information reviewed, that they were satisfied with the figures disclosed in the annual financial report. The Auditor General did however, raise some concern over the Shire's operating surplus ratio with the advice to carefully monitor the Shire's operations and be mindful of this ratio during budget preparation and budget reviews.

The Department of Local Government sets an operating surplus ratio target of at least 0.01 which would indicate that a local government could fund net operations from its own revenue sources. The

Audit and Risk Committee Meeting Minutes

3 December 2018

Shire of York reported an operating surplus ratio of (0.12) for 2017/18 which reflects the Shire's continuing challenge to fund depreciation from operations. While the ratio has declined in comparison with the previous financial year, the depreciation charge, which is a non-cash expenditure, increased by \$440,000. This spike was largely due to a recent revaluation of drainage assets in the Shire which had a direct impact on the operating ratio.

In accordance with Regulation 50 of the *Local Government (Financial Management) Regulations 1996*, there are seven ratios that are required to be disclosed in the annual financial report. These ratios are a useful guide when preparing budgets and planning for the future however should not be considered in isolation. If a local government continually reported a number of ratios below the basic standard it may indicate the need for remedial action. In the Shire's case however, officers are of the opinion that this one ratio should not be used to measure the overall financial health of the organisation and that over time, this ratio can be improved.

Consequently, further review of the Shire's depreciation rates and remaining useful lives of assets is planned for the coming year. Additionally, officers will be using the quarterly finance and costing review process and future mid-year budget reviews as an opportunity for a financial health check with close consideration to the statutory ratios and trends.

In addition to depreciation, other factors impacting the operating result include, but are not limited to;

- Additional road maintenance expense approximately \$86,000.
- The review of the town planning scheme \$111,000
- Additional expenditure to support events \$75,000
- Staff turnover and payment of leave entitlements

Notwithstanding the above, Council increased its level of reserves by \$520,000 and ended the year with \$4,261,327 cash on hand at the end of the year, an increase on 2016/17 of more than \$1.2M. The Shire has reported a carried forward surplus of \$1,750,159 primarily due to the early payment of the Financial Assistance Grants of \$770,000 and unspent funds budgeted for capital works in 2017/18 which were either deferred, re-scoped or unable to be completed due to the impaired organisational structure. Consequently, these funds have been carried forward in 2018/19 and allocated to relevant projects.

The Shire also undertook a detailed assessment of Land and Building assets, and other infrastructure during the year which resulted in a net increment of \$1.7M. As a result of this process and in accordance with AASB101, corrections were made to prior periods to a) recognise the Shire's 50% share of the York Racecourse which had not previously been brought into the Shire's financials, b) reflect the results of the physical drainage inspection completed during 2017/18 and c) reclassify a group of assets from Buildings to Infrastructure – Parks and Reserves. The above adjustments are explained in Note 27 of the financial report and reflected in the movement in non-current assets on the Shire's Statement of Financial Position. These adjustments are non-cash in nature and bear no impact on the financial results for the year.

Ratio Analysis

In accordance with Regulation 50 of the *Local Government (Financial Management) Regulations 1996*, an analysis of the financial results by ratio is required to be provided (see note 26 of the financial report). The table below outlines the Shire's ratios for the past six years. It should be noted that the red-coloured ratios are below the Department of Local Government's basic target, the amber-coloured ratios meet the Auditor General's lowest target but not the Department's, and the green ratios indicate the Shire has met the Department's basic standard or above.

- **Current Ratio** – indicates the Shire's capacity to meet short term financial obligations, i.e. the capacity to pay outstanding creditors and current leave liabilities with non-restricted cash and outstanding debtors. While still above the benchmark, this ratio is trending downwards.

Audit and Risk Committee Meeting Minutes

3 December 2018

- **Asset Sustainability Ratio** – indicates whether the Shire is renewing or replacing assets at the same rate that assets are wearing out and compares renewal expenditure with depreciation. The Shire recognised that in previous years this ratio sat below the standard of 0.9 and therefore consideration was given to the need for increased renewals as opposed to expenditure on new initiatives. Budgets have been developed with a focus on maintenance and renewals in an effort to preserve the assets the Shire currently holds. The drop in this ratio reflects the significant increase in depreciation relating to the recognition and valuation of drainage assets within the Shire. It is noted that while this ratio sits below the Department's benchmark, the OAG allows a basic level of ≥ 0.8 .
- **Debt Service Cover Ratio** – indicates the capacity to meet loan repayments as and when they fall due. The Shire's ratio is above the Department's *advanced standard* benchmark.
- **Operating Surplus Ratio** – measures the Shire's ability to cover operational costs and have revenue available for capital or other purposes. The basic standard for this ratio is between 0.01 and 0.15. Aside from the 2016/17 FY, the Shire has reported a negative result for a number of years which reflects largely the increase to depreciation but also the recent challenging times experienced in the Shire. Whilst below the benchmark, it can be noted that it is not unusual for Councils, large and small, to report a negative operating surplus ratio. This is evidenced by comparing York to the regional and state averages (see table).
- **Own Source Revenue Ratio** – has remained constant over the past six years and indicates the capacity to generate income to meet operating costs from the Shire's own sources.
- **Asset Consumption Ratio** – measures the extent to which depreciable assets have been consumed compared to their written down cost. The basic benchmark is met if the ratio is above 0.5 and is improving if between 0.6 and 0.75.
- **Asset Renewal Funding Ratio** – measures the financial capacity of the Shire to fund asset renewal as required. This ratio is calculated using information contained in the Long Term Financial Plan and Asset Management Plans *not* the Annual Financial Report. The minimum standard for this ratio is between 0.75 and 0.95. While recent focus has been placed on renewals expenditure, it is expected that data contained in the Asset Management plans will be reviewed and improved, as will the Shire's ability to address this ratio.

Statutory Ratios	DLGC Basic Target								Previous Year Regional Avg*	Previous Year State Avg*
		Actual 2018	Adjusted 2018	Actual 2017	2016	2015	2014	2013		
Current Ratio	≥ 1.0	1.80	2.38	3.19	1.87	3.36	3.22	2.42	2.33	2.22
Asset Sustainability Ratio	≥ 0.9	0.83	0.83	1.22	0.50	0.43	0.53	0.49	1.31	1.18
Debt Service Cover Ratio	≥ 2	6.10	3.81	8.25	1.76	8.69	2.87	5.66	10.37	12.41
Operating Surplus Ratio	≥ 0.01	(0.12)	(0.23)	0.04	(0.29)	(0.06)	(0.23)	(0.22)	(0.18)	(0.11)
Own Source Revenue Coverage Ratio	≥ 0.4	0.72	0.72	0.74	0.70	0.70	0.69	0.68	0.54	0.67
Asset Consumption Ratio	≥ 0.5	0.71	0.71	0.73	0.85	0.86	0.74	0.79	0.79	0.73
Asset Renewal Funding Ratio	≥ 0.75	1.74	1.74	0.97	0.48	0.75	0.84	0.84	0.97	0.94

*2017/18 state and regional averages not available at time of preparing this report.

Audit and Risk Committee Meeting Minutes

3 December 2018

Next Steps

Once the Audit Committee recommends the Annual Financial Report 2017/18 for adoption by Council, the financials will be incorporated into the Annual Report and presented to Council at the December Council meeting with a proposed date for an Annual Electors' Meeting to be advertised.

IMPLICATIONS TO CONSIDER**Consultative**

Moore Stephens

Office of the Auditor General

Policy RelatedPolicy F1.3 *Significant Accounting Policies*Policy G4.5 *Asset Management*Policy G4.6 *Risk Assessment and Management***Legal and Statutory*****Local Government Act 1995***

Section 5.54 Acceptance of Annual Reports

Section 6.4 Financial Report

Section 7.2 Audit

Section 7.9 Audit to be Conducted

Local Government (Audit) Regulations 1996

Regulation 10 Report by Auditor

Local Government (Financial Management Regulations) 1996***Part 4 – Financial Reports***

Regulations 34-51 (relating to information to be included in annual financial reports)

Risk Related

Following acceptance of the Annual Report, under section 5.27 of the Local Government Act 1995 the Shire has 56 days to hold an Annual General Meeting of Electors. This meeting is planned to be held 4 February 2019 at 6.00pm, if approved by Council at the upcoming Ordinary Council Meeting on 17 December 2018.

The requirement to have the Shire's annual financial statements audited and lodged with the Department of Local Government is a legislative obligation. Section 5.54 of the Act requires the annual report for a financial year to be accepted by the following 31 December in each year or 2 months after the auditor's report becomes available. Failure to do so exposes Shire officers and Councillors to significant risk. This report and its appendices mitigate this risk.

VOTING REQUIREMENTS**Not applicable.**

Audit and Risk Committee Meeting Minutes

3 December 2018

COMMITTEE RECOMMENDATION**Moved: Cr Jane Ferro****Seconded: Cr Denese Smythe****That the Audit Committee recommends that Council:**

- 1. Accepts the Annual Financial Report for the year ended 30 June 2018 including the Independent Audit Report from the Auditor General, and;**
- 2. Requests the CEO to finalise the annual report and present it to the December Council meeting along with a proposed date for the annual electors meeting.**

CARRIED: 7/0

SHIRE OF YORK
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Notes to and forming part of the Financial Report	9
Independent Auditor's Report	53

COMMUNITY VISION

A vibrant and inviting agricultural, heritage and tourist town and Shire, and a community that is focused on and works collaboratively to improve and promote the town and the Shire of York as a destination and wonderful place to live.

Principal place of business:

1 Joaquina Street

YORK WA 6302

Australia


SHIRE OF YORK
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

Local Government Act 1995
Local Government (Financial Management) Regulations 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of York for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Shire of York at 30 June 2018 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 26 day of November 2018



PAUL MARTIN
Chief Executive Officer



Audit and Risk Committee Meeting Minutes

3 December 2018

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue				
Rates	19(a)	5,556,554	5,548,130	5,456,373
Operating grants, subsidies and contributions	2(a)	1,838,329	1,005,491	2,654,026
Fees and charges	2(a)	1,464,462	1,468,270	1,403,638
Interest earnings	2(a)	250,243	176,419	226,272
Other revenue	2(a)	68,949	77,512	98,997
		<u>9,178,537</u>	<u>8,275,822</u>	<u>9,839,306</u>
Expenses				
Employee costs		(3,354,471)	(3,841,713)	(3,738,235)
Materials and contracts		(2,862,093)	(2,634,472)	(2,563,565)
Utility charges		(402,676)	(279,548)	(298,645)
Depreciation on non-current assets	9(b)	(2,808,301)	(2,444,360)	(2,369,475)
Interest expenses	2(b)	(122,759)	(124,642)	(132,851)
Insurance expenses		(248,904)	(192,610)	(178,580)
Other expenditure		(219,047)	(413,523)	(246,756)
		<u>(10,018,251)</u>	<u>(9,930,868)</u>	<u>(9,528,107)</u>
		(839,714)	(1,655,046)	311,199
Non-operating grants, subsidies and contributions	2(a)	1,041,860	2,503,542	1,300,630
Profit on asset disposals	9(a)	1,298	0	0
(Loss) on asset disposals	9(a)	(35,228)	(151,302)	(24,905)
Net result		<u>168,216</u>	<u>697,194</u>	<u>1,586,924</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10	1,655,325	0	1,316,655
LG House Trust	10	0	0	(63,263)
Total other comprehensive income		<u>1,655,325</u>	<u>0</u>	<u>1,253,392</u>
Total comprehensive income		<u>1,823,541</u>	<u>697,194</u>	<u>2,840,316</u>

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



SHIRE OF YORK | 3

Audit and Risk Committee Meeting Minutes

3 December 2018

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue	2(a)			
Governance		33,987	8,486	40,716
General purpose funding		7,326,858	6,493,474	7,979,403
Law, order, public safety		74,850	72,878	85,727
Health		18,554	16,500	20,333
Education and welfare		35,147	35,190	35,996
Community amenities		743,468	699,787	704,686
Recreation and culture		507,410	561,748	543,937
Transport		213,463	215,407	204,461
Economic services		139,573	110,401	122,215
Other property and services		85,227	61,951	101,831
		9,178,537	8,275,822	9,839,305
Expenses	2(b)			
Governance		(812,985)	(657,841)	(801,977)
General purpose funding		(229,590)	(302,384)	(349,683)
Law, order, public safety		(432,364)	(439,794)	(458,806)
Health		(200,005)	(247,672)	(241,703)
Education and welfare		(122,516)	(127,513)	(119,023)
Community amenities		(1,144,714)	(1,213,437)	(1,010,388)
Recreation and culture		(2,929,866)	(3,071,825)	(2,863,434)
Transport		(3,118,922)	(2,822,829)	(2,635,822)
Economic services		(797,680)	(857,467)	(733,551)
Other property and services		(106,850)	(65,464)	(380,868)
		(9,895,492)	(9,806,226)	(9,395,255)
Finance Costs	2(b)			
Recreation and culture		(116,228)	(117,913)	(125,024)
Transport		(6,531)	(6,729)	(7,827)
		(122,759)	(124,642)	(132,851)
		(839,714)	(1,655,046)	311,199
Non-operating grants, subsidies and contributions	2(a)	1,041,860	2,503,542	1,300,630
Profit on disposal of assets	9(a)	1,298	0	0
(Loss) on disposal of assets	9(a)	(35,228)	(151,302)	(24,905)
		1,007,930	2,352,240	1,275,725
Net result		168,216	697,194	1,586,924
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10	1,655,325	0	1,316,655
LG House Trust	10	0	0	(63,263)
Total other comprehensive income		1,655,325	0	1,253,392
Total comprehensive income		1,823,541	697,194	2,840,316

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



SHIRE OF YORK | 4

Audit and Risk Committee Meeting Minutes

3 December 2018

STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2018

	NOTE	2018	2017	Restated Actual 1 July 2016
		\$	\$	\$
CURRENT ASSETS				
Cash and cash equivalents	3	4,261,327	3,041,935	3,019,984
Trade and other receivables	5	1,238,730	1,601,663	791,729
Inventories	6	40,923	36,859	87,450
TOTAL CURRENT ASSETS		5,540,980	4,680,457	3,899,163
NON-CURRENT ASSETS				
Other receivables	5	100,134	81,387	69,080
Financial Assets	10	0	0	63,263
Property, plant and equipment	7	34,406,535	33,275,942	33,924,340
Infrastructure	8	103,298,389	103,099,742	100,763,269
TOTAL NON-CURRENT ASSETS		137,805,058	136,457,071	134,819,952
TOTAL ASSETS		143,346,038	141,137,528	138,719,115
CURRENT LIABILITIES				
Trade and other payables	11	843,372	290,766	527,723
Current portion of long term borrowings	12(a)	223,922	214,337	205,200
Provisions	13	743,148	707,093	701,396
TOTAL CURRENT LIABILITIES		1,810,442	1,212,196	1,434,319
NON-CURRENT LIABILITIES				
Long term borrowings	12(a)	2,103,317	2,327,238	2,541,575
Provisions	13	63,318	52,673	38,117
TOTAL NON-CURRENT LIABILITIES		2,166,635	2,379,911	2,579,692
TOTAL LIABILITIES		3,977,077	3,592,107	4,014,011
NET ASSETS		139,368,961	137,545,421	134,705,104
EQUITY				
Retained surplus		32,196,889	32,548,250	31,100,935
Reserves - cash backed	4	2,626,728	2,107,152	1,967,542
Financial Assets Reserve	10	0	0	63,263
Revaluation surplus	10	104,545,344	102,890,019	101,573,364
TOTAL EQUITY		139,368,961	137,545,421	134,705,104

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



SHIRE OF YORK | 5

Audit and Risk Committee Meeting Minutes

3 December 2018

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2018

NOTE	RESERVES				TOTAL EQUITY
	RETAINED SURPLUS	CASH BACKED	REVALUATION SURPLUS	FINANCIAL SURPLUS	
	\$	\$	\$	\$	\$
Balance as at 1 July 2016	30,525,936	1,967,542	101,573,364	63,263	134,130,104
Correction of Errors	575,000	0	0	0	575,000
Restated Balances	31,100,936	1,967,542	101,573,364	63,263	134,705,104
Comprehensive income					
Net result	1,586,924	0	0	0	1,586,924
Changes on revaluation of assets 10	0	0	1,316,655	0	1,316,655
Financial Assets Reserve 10	0	0	0	(63,263)	(63,263)
Total comprehensive income	1,586,924	0	1,316,655	(63,263)	2,840,316
Transfers from/(to) reserves	(139,610)	139,610	0	0	0
Balance as at 30 June 2017	32,548,250	2,107,152	102,890,019	0	137,545,421
Comprehensive income					
Net result	168,216	0	0	0	168,216
Changes on revaluation of assets 10	0	0	1,655,325	0	1,655,325
Total comprehensive income	168,216	0	1,655,325	0	1,823,541
Transfers from/(to) reserves	(519,576)	519,576	0	0	0
Balance as at 30 June 2018	32,196,889	2,626,728	104,545,344	0	139,368,961

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

Audit and Risk Committee Meeting Minutes

3 December 2018

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,473,313	5,548,131	5,119,172
Operating grants, subsidies and contributions		2,224,532	1,005,491	2,179,040
Fees and charges		1,464,462	1,468,270	1,403,638
Interest earnings		250,243	176,419	226,272
Other revenue		86,421	77,512	88,943
		<u>9,498,971</u>	<u>8,275,823</u>	<u>9,017,065</u>
Payments				
Employee costs		(3,311,674)	(3,841,712)	(3,696,778)
Materials and contracts		(2,284,013)	(2,634,472)	(2,770,206)
Utility charges		(402,676)	(279,548)	(298,645)
Interest expenses		(124,642)	(124,642)	(133,779)
Insurance expenses		(248,904)	(192,610)	(178,580)
Other expenditure		(219,047)	(413,523)	(246,756)
		<u>(6,590,956)</u>	<u>(7,486,507)</u>	<u>(7,324,744)</u>
Net cash provided by (used in) operating activities	14	<u>2,908,015</u>	<u>789,316</u>	<u>1,692,321</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	7(b)	(821,983)	(1,520,270)	(304,183)
Payments for construction of infrastructure	8(b)	(1,868,206)	(3,180,550)	(2,582,072)
Non-operating grants, subsidies and contributions	2(a)	1,041,860	2,503,542	1,300,630
Proceeds from sale of fixed assets	9(a)	174,043	608,800	120,455
Net cash provided by (used in) investment activities		<u>(1,474,286)</u>	<u>(1,588,478)</u>	<u>(1,465,170)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of long term borrowings	12(a)	(214,337)	(214,337)	(205,200)
Net cash provided by (used in) financing activities		<u>(214,337)</u>	<u>(214,337)</u>	<u>(205,200)</u>
Net increase (decrease) in cash held		<u>1,219,392</u>	<u>(1,013,499)</u>	<u>21,951</u>
Cash at beginning of year		<u>3,041,935</u>	<u>3,510,611</u>	<u>3,019,984</u>
Cash and cash equivalents at the end of the year	14	<u><u>4,261,327</u></u>	<u><u>2,497,112</u></u>	<u><u>3,041,935</u></u>

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

SHIRE OF YORK | 7

Audit and Risk Committee Meeting Minutes

3 December 2018

RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018

NOTE	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	1,975,514	1,182,214	1,171,861
	1,975,514	1,182,214	1,171,861
Revenue from operating activities (excluding rates)			
Governance	33,987	8,486	40,716
General purpose funding	1,779,463	975,344	2,532,447
Law, order, public safety	74,850	72,878	85,727
Health	18,554	16,500	20,333
Education and welfare	35,147	35,190	35,996
Community amenities	743,468	699,787	704,686
Recreation and culture	507,410	561,748	543,937
Transport	213,463	215,407	204,461
Economic services	139,573	110,401	122,215
Other property and services	86,525	61,951	101,831
	3,632,440	2,757,692	4,392,349
Expenditure from operating activities			
Governance	(817,763)	(680,009)	(610,378)
General purpose funding	(229,590)	(302,384)	(349,683)
Law, order, public safety	(432,364)	(439,794)	(458,806)
Health	(211,027)	(256,659)	(241,703)
Education and welfare	(122,516)	(127,513)	(119,023)
Community amenities	(1,144,714)	(1,216,000)	(1,010,388)
Recreation and culture	(3,046,094)	(3,189,738)	(2,988,458)
Transport	(3,140,486)	(2,895,074)	(2,643,649)
Economic services	(797,680)	(898,217)	(733,551)
Other property and services	(111,245)	(76,782)	(397,372)
	(10,053,479)	(10,062,170)	(9,553,011)
Operating activities excluded			
(Profit) on disposal of assets	9(a) (1,298)	0	0
Loss on disposal of assets	9(a) 35,228	151,302	24,905
Movement in rates paid in advance	(9,160)	0	3,519
Movement in deferred pensioner rates (non-current)	(18,747)	0	(12,306)
Movement in employee benefit provisions (non-current)	42,164	0	(58,255)
Depreciation and amortisation on assets	9(b) 2,808,301	2,444,360	2,369,475
Amount attributable to operating activities	(1,589,038)	(3,546,602)	(1,661,462)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	2(a) 1,041,860	2,503,542	1,300,630
Proceeds from disposal of assets	9(a) 174,043	608,800	120,455
Purchase of property, plant and equipment	7(b) (821,983)	(1,520,270)	(304,183)
Purchase and construction of infrastructure	8(b) (1,868,206)	(3,180,550)	(2,582,072)
Amount attributable to investing activities	(1,474,286)	(1,588,478)	(1,465,170)
FINANCING ACTIVITIES			
Repayment of long term borrowings	12(a) (214,337)	(214,337)	(205,200)
Transfers to reserves (restricted assets)	4 (544,576)	(345,419)	(240,638)
Transfers from reserves (restricted assets)	4 25,000	176,707	101,028
Amount attributable to financing activities	(733,913)	(383,049)	(344,810)
Surplus(deficiency) before general rates	(3,797,237)	(5,518,130)	(3,471,442)
Total amount raised from general rates	19 5,547,395	5,518,130	5,446,956
Net current assets at June 30 c/fwd - surplus/(deficit)	20 1,750,159	0	1,975,514

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

SHIRE OF YORK | 8

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations.), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

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

The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or any other sporting or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values

CRITICAL ACCOUNTING ESTIMATES (Continued)

of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 22 to these financial statements.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under roads

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 15(a)(i)* prohibits local governments from recognising such land as an asset.

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

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

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

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

2. REVENUE AND EXPENSES

(a) Revenue	2018	2017
	Actual	Actual
	\$	\$
Significant revenue		
General Purpose Funding	773,337	769,489

The 2018 significant revenue relates to the early payment of Financial Assistance Grants received 25 June 2018 comprising of general purpose funding of \$434,978 and road funding of \$338,539.

The 2017 significant revenue relates to the early payment of Financial Assistance Grants received 30 June 2017 comprising of general purpose funding of \$440,407 and road funding of \$328,082.

Other revenue

Other	68,949	98,997
	68,949	98,997

Fees and Charges

Governance	1,049	294
General purpose funding	38,895	37,683
Law, order, public safety	20,976	25,299
Health	18,554	20,333
Education and welfare	32,109	32,958
Community amenities	735,468	692,998
Recreation and culture	484,146	478,698
Transport	352	440
Economic services	107,815	76,178
Other property and services	25,098	38,757
	1,464,462	1,403,638

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

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Grant Revenue

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

	2018	2017
	\$	\$
Operating grants, subsidies and contributions		
Governance	32,938	40,422
General purpose funding	1,481,165	2,259,076
Law, order, public safety	49,873	54,719
Education and welfare	3,038	3,038
Community amenities	6,967	11,688
Recreation and culture	23,164	59,940
Transport	150,048	140,365
Economic services	31,008	21,704
Other property and services	60,129	63,075
	<u>1,838,329</u>	<u>2,654,026</u>
Non-operating grants, subsidies and contributions		
Recreation and culture	15,672	103,170
Transport	1,026,188	1,197,460
	<u>1,041,860</u>	<u>1,300,630</u>
Total grants, subsidies and contributions	<u>2,880,189</u>	<u>3,954,656</u>

Interest earnings

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
- Loans receivable - clubs/institutions	52,050	38,419	45,582
- Reserve funds	37,844	32,000	42,872
- Other funds	160,349	106,000	137,818
Other interest revenue (refer note 19(b))	<u>250,243</u>	<u>176,419</u>	<u>226,272</u>

SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a

Grants, Donations and Other Contributions (Continued)

particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 18.

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current period.

SHIRE OF YORK | 11

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

	2018	2017
	\$	\$
Auditors remuneration		
Audit of the Annual Financial Report	16,668	22,058
Acquittal Audits	2,050	1,250
	<u>18,718</u>	<u>23,308</u>
Interest expenses (finance costs)		
Long term borrowings (refer Note 12(a))	122,759	132,851
	<u>122,759</u>	<u>132,851</u>
Rental charges		
Operating leases	2,581	1,464
	<u>2,581</u>	<u>1,464</u>

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018	2017
		\$	\$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		1,110,689	789,038
Restricted		3,150,638	2,252,897
		<u>4,261,327</u>	<u>3,041,935</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave Reserve	4	481,548	450,029
Plant Reserve	4	672,341	526,818
Town Planning Reserve	4	7,147	6,971
Avon River Mtce Reserve	4	14,669	14,307
Industrial Land Reserve	4	127,426	124,285
Refuse Site Develop Reserve	4	183,100	178,586
Centennial Gardens Reserve	4	139,308	135,874
Public Open Space Cont Reserve	4	433	422
Community Bus	4	83,700	81,636
Pioneer Memorial Lodge Reserve	4	99,603	97,147
Residency Museum Reserve	4	6,041	5,892
Carparking Reserve	4	17,708	17,271
Building Reserve	4	354,540	51,089
Disaster Reserve	4	33,385	32,562
Archives Reserve	4	6,764	6,597
Water Supply Reserve	4	6,778	6,778
Tied Grant Funds Reserve	4	124,008	124,008
Cemetery Reserve	4	5,019	4,896
R.S.L. Memorial Reserve	4	13,036	12,715
Greenhills Townsite Development Reserve	4	29,956	29,217
Roads Reserve	4	91,637	89,377
Land & Infrastructure Reserve	4	110,872	93,403
Forrest Oval Lights	4	3,726	3,634
Bowls Synthetic Surface Reserve	4	12,216	11,915
Tennis Synthetic Surface Reserve	4	1,767	1,723
Unspent grants not held in Reserves	18	523,910	145,745
		<u>3,150,638</u>	<u>2,252,897</u>

SIGNIFICANT ACCOUNTING POLICIES**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk

Cash and cash equivalents (Continued)

of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

4. RESERVES - CASH BACKED

	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Balance	2018 Budget Opening Balance	2018 Budget Transfer to	2018 Budget Transfer (from)	2018 Budget Closing Balance	2017 Actual Opening Balance	2017 Actual Transfer to	2017 Actual Transfer (from)	2017 Actual Closing Balance
Leave Reserve	450,029	31,519	0	481,546	443,893	26,643	0	472,836	522,840	28,217	(101,028)	450,029
Plant Reserve	526,818	145,523	0	672,341	519,301	11,008	(100,000)	430,309	516,751	10,067	0	526,818
Town Planning Reserve	6,971	176	0	7,147	6,871	137	0	7,008	6,838	133	0	6,971
Avon River Mice Reserve	14,307	362	0	14,669	14,103	100,282	0	114,385	14,034	273	0	14,307
Industrial Land Reserve	124,285	3,141	0	127,426	122,511	2,517	0	125,028	121,910	2,375	0	124,285
Refuse Site Develop Reserve	176,586	4,514	0	181,100	176,037	3,615	0	179,553	175,173	3,413	0	178,586
Centennial Gardens Reserve	135,874	3,434	0	139,308	133,936	2,596	(16,707)	119,825	133,278	2,596	0	135,874
Public Open Space Cont Reserve	422	11	0	433	416	8	0	424	414	8	0	422
Community Bus	81,536	2,063	0	83,699	80,471	311	(60,000)	20,782	80,076	1,560	0	81,536
Pioneer Memorial Lodge Reserve	97,147	2,456	0	99,603	95,761	1,079	0	96,840	96,291	1,896	0	97,147
Residency Museum Reserve	5,682	149	0	5,831	5,808	116	0	5,924	5,779	113	0	5,882
Carparking Reserve	17,271	437	0	17,708	17,028	350	0	17,378	16,941	330	0	17,271
Building Reserve	51,089	303,451	0	354,540	51,073	1,025	0	52,101	1,068	50,021	0	51,089
Disaster Reserve	32,562	823	0	33,385	32,098	659	0	32,757	31,539	823	0	32,562
Archives Reserve	6,597	167	0	6,764	6,503	3	0	6,506	6,471	126	0	6,597
Water Supply Reserve	6,778	0	0	6,778	6,778	0	0	6,778	6,778	0	0	6,778
Tied Grant Funds Reserve	124,008	0	0	124,008	146,984	0	0	146,984	48,852	75,366	0	124,008
Cemetery Reserve	4,896	124	0	5,020	4,825	0	0	4,825	4,802	94	0	4,896
R.S.L. Memorial Reserve	12,715	321	0	13,036	12,534	257	0	12,791	12,472	243	0	12,715
Greenhills Townsite Development Reserve	29,217	739	0	29,956	28,800	127	0	28,927	28,659	558	0	29,217
Roads Reserve	89,377	2,259	0	91,636	88,958	3,005	0	91,963	28,816	60,561	0	89,377
Land & Infrastructure Reserve	93,403	42,469	(25,000)	110,872	92,071	41,891	0	133,962	91,618	1,785	0	93,403
Forrest Oval Lights	3,634	92	0	3,726	3,583	2,114	0	5,697	3,565	69	0	3,634
Bow's Synthetic Surface Reserve	11,915	301	0	12,216	11,745	4,322	0	16,067	11,687	228	0	11,915
Tennis Synthetic Surface Reserve	1,723	45	0	1,768	1,698	2,050	0	3,748	1,690	33	0	1,723
Main Street Reserve	0	0	0	0	0	139,000	0	139,000	0	0	0	0
	2,107,152	544,576	(25,000)	2,626,728	2,103,785	345,419	(176,707)	2,272,497	1,967,542	240,638	(101,028)	2,107,152

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

SHIRE OF YORK | 14

Audit and Risk Committee Meeting Minutes

3 December 2018

SHIRE OF YORK | 15

4. RESERVES - CASH BACKED (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
Leave Reserve	Ongoing	To fund annual and long service leave requirements.
Plant Reserve	Ongoing	To be used to fund plant purchases or major capital repairs.
Town Planning Reserve	Ongoing	To develop and review the York Town Planning schemes and amendments.
Avon River Mitre Reserve	Ongoing	To maintain and protect the Avon River and its environs.
Industrial Land Reserve	Ongoing	For the continued development and expansion of an industrial subdivision within the Shire.
Refuse Site Develop Reserve	Ongoing	To be used for ongoing maintenance and expansion of Council's waste management facilities.
Centennial Gardens Reserve	Ongoing	To be used for further expansion and capital repairs of the existing units.
Public Open Space Cont Reserve	Ongoing	For the expansion and development of passive recreation areas within the Shire.
Community Bus	Ongoing	To finance the takeover of the Community Bus (funded by the operational surplus of the Community Bus).
Pioneer Memorial Lodge Reserve	Ongoing	To finance capital improvements and extensions to the seniors village (funded by the operational surplus of the Lodge).
Residency Museum Reserve	Ongoing	To fund capital expenditure and maintenance of the historical museum.
Carparking Reserve	Ongoing	To fund the management and control of parking facilities in accordance with Council's Parking Plan.
Building Reserve	Ongoing	For the construction and major capital improvements to all Council buildings.
Disaster Reserve	Ongoing	A contingency reserve to help fund recovery from any natural disaster.
Archives Reserve	Ongoing	To provide a secure building for the safe storage of Council's Archival Records.
Water Supply Reserve	Ongoing	To hold funds raised through the water supply charge until the loan repayment is due.
Tied Grant Funds Reserve	Ongoing	To segregate grant funds provided for specific projects until those projects are carried out.
Cemetery Reserve	Ongoing	To provide for the ongoing development of the existing York Cemetery or the development of a new site at a location to be determined.
R.S.L. Memorial Reserve	Ongoing	To provide for the upgrading of the RSL Memorial.
Greenhills Townships Development Reserve	Ongoing	To provide funds to enhance the amenity and economic potential of the Greenhills Townships with such funds to be expended in consultation with the Greenhills Progress Association.
Roads Reserve	Ongoing	To provide for future road resurfacing requirements.
Land & Infrastructure Reserve	Ongoing	For the purpose of funding the purchase of land and or buildings or the construction of buildings.
Forrest Oval Lights	Ongoing	To provide for the replacement and upgrading of the Oval Lights.
Bowls Synthetic Surface Reserve	Ongoing	To provide for the future replacement of Bowls synthetic surface.
Tennis Synthetic Surface Reserve	Ongoing	To provide for the future replacement of Tennis synthetic surface.
Main Street Reserve	Ongoing	To provide funds to upgrade the Main Street and the development of a Town Precinct

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

5. TRADE AND OTHER RECEIVABLES

Current

Rates outstanding	1,091,760	1,013,067
Sundry debtors	416,519	549,021
Less provision for doubtful debts	(352,541)	(352,043)
Accrued income	15,744	268,946
Prepayments	8,467	32,219
LSL owed by other Local Governments	24,983	42,455
ESL Debtors	33,298	45,992
Pensioner rebates	500	2,006

2018	2017
\$	\$
1,091,760	1,013,067
416,519	549,021
(352,541)	(352,043)
15,744	268,946
8,467	32,219
24,983	42,455
33,298	45,992
500	2,006
1,238,730	1,601,663

Non-current

Rates outstanding - pensioners	100,134	81,387
--------------------------------	---------	--------

100,134	81,387
---------	--------

Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Rates outstanding

Includes:

Past due and not impaired	991,219	913,024
Impaired	100,541	100,043

991,219	913,024
100,541	100,043

Other debtors

Includes:

Past due and not impaired	114,211	175,231
Impaired	252,000	252,000

114,211	175,231
252,000	252,000

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

Classification and subsequent measurement

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

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

Audit and Risk Committee Meeting Minutes

3 December 2018

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

6. INVENTORIES

	2018	2017
	\$	\$
Current		
Stock on hand - Works and Services	11,490	10,555
Stock on hand - York Recreation and Convention Centre	29,433	26,304
	<u>40,923</u>	<u>36,859</u>

SIGNIFICANT ACCOUNTING POLICIES**General**

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

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

SHIRE OF YORK | 17

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7 (a). PROPERTY, PLANT AND EQUIPMENT

	2018	2017
	\$	\$
Land and buildings		
Land at:		
- Independent valuation 2018 - level 3	5,580,550	0
- Independent valuation 2015 - level 3	0	5,295,450
- Additions after valuation	0	265,000
Total land	5,580,550	5,560,450
Buildings - non-specialised at:		
- Independent valuation 2018 - level 3	25,962,977	0
- Independent valuation 2015 - level 3	0	25,590,498
- Additions after valuation	0	530,321
Less: accumulated depreciation	0	(1,188,447)
Total buildings	25,962,977	24,932,372
Total land and buildings	31,543,527	30,492,822
Furniture and equipment at:		
- Management valuation 2017 - level 3	844,098	844,098
- Additions after valuation	102,343	0
Less: accumulated depreciation	(613,214)	(511,123)
	333,227	332,975
Plant and equipment at:		
- Independent valuation 2016 - level 2	3,126,560	3,126,560
- Management valuation 2016 - level 3	473,854	473,854
- Disposals	(240,195)	0
- Additions after valuation	711,800	165,449
Less: accumulated depreciation	(1,542,238)	(1,315,718)
	2,529,781	2,450,145
Total property, plant and equipment	34,406,535	33,275,942

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Land	Buildings - non- specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	5,560,450	25,415,252	30,975,702	299,327	2,649,311	33,924,340
Additions	0	102,210	102,210	36,524	155,449	304,183
(Disposals)	0	0	0	0	(145,359)	(145,359)
Revaluation increments/ (decrements) transferred to revaluation surplus	0	0	0	61,757	0	61,757
Depreciation (expense)	0	(594,307)	(594,307)	(64,633)	(219,256)	(878,196)
Transfers	0	9,217	9,217	0	0	9,217
Carrying amount at 30 June 2017	5,560,450	24,932,372	30,492,822	332,975	2,450,145	33,275,942
Additions	0	173,289	173,289	102,343	546,351	821,983
(Disposals)	0	0	0	0	(207,973)	(207,973)
Revaluation increments/ (decrements) transferred to revaluation surplus	20,100	1,453,946	1,474,046	0	0	1,474,046
Depreciation (expense)	0	(596,630)	(596,630)	(102,091)	(258,742)	(957,463)
Carrying amount at 30 June 2018	5,580,550	25,962,977	31,543,527	333,227	2,529,781	34,406,535

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land	2	Market approach using recent observable market data for similar assets	Independent	June 2018	Price per square metre
Buildings - non-specialised	3	Cost approach using depreciated replacement cost	Independent	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Furniture and equipment	3	Cost approach using depreciated replacement cost	Management	June 2017	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and equipment					
- Independent valuation 2016	2	Market approach using recent observable market data for similar assets	Independent	June 2016	Market price based on make, size, year of manufacture and condition
- Management valuation 2016	3	Cost approach using depreciated replacement cost	Management	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**8 (a). INFRASTRUCTURE**

	2018	2017
	\$	\$
Infrastructure - Roads		
- Management valuation 2017 - level 3	99,021,096	99,021,096
- Additions after valuation	1,462,689	0
Less: accumulated depreciation	(31,724,529)	(30,734,415)
	68,759,256	68,286,681
Infrastructure - Drainage		
- Management valuation 2017 - level 3	37,774,634	37,774,634
- Additions after valuation	155,498	0
Less: accumulated depreciation	(20,942,341)	(20,559,021)
	16,987,791	17,215,613
Infrastructure - Bridges		
- Independent valuation 2018 - level 3	11,222,600	0
- Independent valuation 2015 - level 3	0	11,069,000
- Additions after valuation	0	90,072
Less: accumulated depreciation	0	(278,110)
	11,222,600	10,880,962
Infrastructure - Footpaths		
- Management valuation 2017 - level 3	1,552,434	1,552,434
- Additions after valuation	110,224	0
Less: accumulated depreciation	(216,983)	(183,244)
	1,445,675	1,369,190
Infrastructure - Other Structures		
- Management valuation 2017 - level 3	3,289,453	3,289,453
- Additions after valuation	75,473	0
Less: accumulated depreciation	(1,036,159)	(607,358)
	2,328,767	2,482,095
Infrastructure - Parks and Reserves		
- Independent valuation 2018 - level 3	2,554,300	0
- Independent valuation 2014 - level 3	0	2,954,000
- Additions after valuation	0	59,560
Less: accumulated depreciation	0	(148,359)
	2,554,300	2,865,201
Total Infrastructure	103,298,389	103,099,742

SHIRE OF YORK | 21

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

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

	Infrastructure - Roads	Infrastructure - Drainage	Infrastructure - Bridges	Infrastructure - Footpaths	Infrastructure - Other Structures	Infrastructure - Parks and Reserves	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	82,713,836	505,536	11,020,489	1,216,856	2,269,070	3,037,481	100,763,268
Additions	2,256,029	25,991	0	62,657	202,189	35,206	2,582,072
Revaluation increments/ (decrements) transferred to revaluation surplus	(15,673,771)	16,700,778	0	135,804	225,314	(133,027)	1,254,898
Depreciation (expense)	(1,009,413)	(7,475)	(139,527)	(45,927)	(214,476)	(74,459)	(1,491,279)
Transfers	0	(9,217)	0	0	0	0	(9,217)
Carrying amount at 30 June 2017	68,286,681	17,215,613	10,880,962	1,369,190	2,482,095	2,865,201	103,099,742
Additions	1,462,689	155,498	62,270	110,224	75,472	2,053	1,868,206
Revaluation increments/ (decrements) transferred to revaluation surplus	0	0	418,895	0	0	(237,616)	181,279
Depreciation (expense)	(990,114)	(383,320)	(139,527)	(33,739)	(228,800)	(75,338)	(1,850,838)
Carrying amount at 30 June 2018	68,769,256	16,987,791	11,222,600	1,445,675	2,328,767	2,554,300	103,298,389

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**8. INFRASTRUCTURE (Continued)****(c) Fair Value Measurements**

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Bridges	3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other Structures	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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

Land under control

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year.

	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment								
Governance								
Sedan Trailblazer LTZ 2016	33,721	32,727	0	(994)	36,264	30,000	0	(6,264)
Sedan Mazda CX5 Red 2016	28,329	24,545	0	(3,784)	30,139	23,000	0	(7,139)
Sedan Mazda CX5 White 2016	0	0	0	0	29,965	23,000	0	(6,965)
Sedan Mazda CX9 White 2017	0	0	0	0	36,800	35,000	0	(1,800)
Health								
Sedan - Hyundai i30 2015 Y86	22,465	11,443	0	(11,022)	23,987	15,000	0	(8,987)
Community amenities								
Development Services Vehicle	0	0	0	0	27,563	25,000	0	(2,563)
Transport								
Works Plant as listed below:	0	0	0	0	241,316	175,800	0	(65,516)
Cherry Picker	13,654	2,000	0	(11,654)				
Hino Truck 2008 Y1660	32,202	30,909	0	(1,293)				
Hino Truck 2008 Y397	29,127	29,091	0	(36)				
Stihl Blower BG86C	198	145	0	(53)				
Husqvarna Chainsaw 372XP	464	409	0	(55)				
Stihl Brushcutter FS240C	396	182	0	(214)				
Stihl Telescopic Polesaw	975	364	0	(611)				
Husqvarna Chainsaw 372XP x2	1,526	409	0	(1,117)				
Economic services								
Community Bus	0	0	0	0	50,750	10,000	0	(40,750)
Other property and services								
Utility Ford Ranger 2016 Y96	31,668	27,273	0	(4,395)	32,803	23,000	0	(9,803)
Mazda BT50 Y397	13,248	14,546	1,298	0	14,837	10,000	0	(4,837)
2 Dinsdale Street - House	0	0	0	0	235,878	239,000	3,122	0
	207,973	174,043	1,298	(35,228)	760,102	608,800	3,122	(154,424)

(b) Depreciation

	2018	2017
	\$	\$
Buildings - non-specialised	596,630	594,307
Furniture and equipment	102,091	64,633
Plant and equipment	256,742	219,256
Infrastructure - Roads	990,114	1,009,413
Infrastructure - Drainage	383,320	7,475
Infrastructure - Bridges	139,527	139,527
Infrastructure - Footpaths	33,739	45,927
Infrastructure - Other Structures	228,800	214,478
	2,806,301	2,369,475

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. FIXED ASSETS (Continued)

(b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Depreciation rates

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 - 50 Years
Furniture and Equipment	4 - 10 Years
Plant and Equipment	5 - 15 Years
Bridges	75 Years
Walkways and Skate Park	60-80 Years
Drainage - Culvert Pipes	80 Years
Drainage - Underground Pipes	120 Years
Parks Furniture and Equipment	5 - 20 Years
Roads	
Formation	not depreciated
Pavement Structure	70-110 Years
Bitumen Seal	20 Years
Unsealed Roads	30 Years

Depreciation (Continued)

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

SHIRE OF YORK | 26

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

10. REVALUATION SURPLUS

	2018					2017					
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	Closing Balance	2018	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	2017
	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
Revaluation surplus - Land	3,981,700	20,100	0	20,100	4,001,800		3,981,700	0	0	0	3,981,700
Revaluation surplus - Buildings - non-specialised	16,354,628	1,453,946	0	1,453,946	17,808,574		16,354,628	0	0	0	16,354,628
Revaluation surplus - Furniture and equipment	61,757	0	0	0	61,757		0	61,757	0	61,757	61,757
Revaluation surplus - Plant and equipment	804,963	0	0	0	804,963		804,963	0	0	0	804,963
Revaluation surplus - Infrastructure - Drainage	16,700,778	0	0	0	16,700,778		0	16,700,778	0	16,700,778	16,700,778
Revaluation surplus - Infrastructure - Parks/Reserves	2,820,973	0	(237,616)	(237,616)	2,583,357		2,964,000	0	(133,027)	(133,027)	2,820,973
Revaluation surplus - Infrastructure - Bridges	8,886,659	418,895	0	418,895	9,305,554		8,886,659	0	0	0	8,886,659
Revaluation surplus - Infrastructure - Footpaths	863,267	0	0	0	863,267		727,663	135,604	0	135,604	863,267
Revaluation surplus - Infrastructure - Other Structures	533,633	0	0	0	533,633		308,319	225,314	0	225,314	533,633
Revaluation surplus - Infrastructure - Roads	51,981,661	0	0	0	51,981,661		57,555,432	0	(15,673,771)	(15,673,771)	51,981,661
	102,860,019	1,882,941	(237,616)	1,645,325	104,545,344		101,573,364	17,123,453	(15,806,766)	1,316,655	102,890,019

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

	2018			2017			2017		
	Opening Balance	Revaluation Increment	Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Revaluation Movement on	Closing Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	
Financial Assets Reserve	0	0	0	0	0	(63,263)	(63,263)	0	
Local Government House Trust	0	0	0	0	0	0	0	0	

The Shire of York has a shareholding of four units in the Local Government House Trust, the value of which was recognised in 2015/16. The value of \$63,263 was calculated based on the Trusts 30 June 2015 audited financial statements. Nevertheless, there is unlikely to be any future benefits accruing to the Council from this Trust and the decision was made to write it back to zero.

SHIRE OF YORK 27

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Accrued interest on long term borrowings
Accrued salaries and wages

2018	2017
\$	\$
744,324	185,932
19,187	21,070
79,861	83,764
843,372	290,766

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

Audit and Risk Committee Meeting Minutes

3 December 2018

SHIRE OF YORK | 29

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

12. INFORMATION ON BORROWINGS

(a) Repayments - Borrowings

Particulars	Principal 1 July 2017 \$	New Loans \$	Principal Repayments		Principal 30 June 2018		Interest Repayments		Interest Rate
			Actual	Budget	Actual	Budget	Actual	Budget	
Recreation and culture									
Loan 52 - Forrest Oval	1,086,400	0	50,265	50,265	1,036,135	1,036,135	67,319	67,664	6.50%
Loan 63 - Forrest Oval	234,576	0	19,037	19,037	215,539	215,539	11,576	11,717	5.15%
Loan 64 - Forrest Oval	365,907	0	29,696	29,696	336,211	336,211	18,057	18,277	5.15%
Loan 65 - Archive Facility	62,361	0	11,952	11,952	50,399	50,399	2,776	2,826	4.88%
Loan 67 - Building Purchase	543,743	0	56,423	56,423	487,320	487,320	16,500	17,429	3.29%
Transport									
Loan 66 - Plant	248,589	0	46,954	46,954	201,635	201,635	6,531	6,729	2.84%
	2,541,576	0	214,337	214,337	2,327,239	2,327,239	122,769	124,642	

The Shire's existing loans are held with Western Australian Treasury Corporation. Repayments were financed by general purpose revenue.

Borrowings

	2018	2017
	\$	\$
Current	223,922	214,337
Non-current	2,103,317	2,327,239
	<u>2,327,239</u>	<u>2,541,576</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

12. INFORMATION ON BORROWINGS (Continued)

(b) Undrawn Borrowing Facilities
Credit Standby Arrangements
Bank overdraft limit
Bank overdraft at balance date
Credit card limit
Credit card balance at balance date
Total amount of credit unused

Loan facilities
Loan facilities - current
Loan facilities - non-current
Total facilities in use at balance date
Unused loan facilities at balance date

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities
Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

	2018	2017
	\$	\$
Bank overdraft limit	200,000	200,000
Bank overdraft at balance date	0	0
Credit card limit	10,000	10,000
Credit card balance at balance date	(284)	(428)
Total amount of credit unused	209,716	209,572
Loan facilities		
Loan facilities - current	223,922	214,337
Loan facilities - non-current	2,103,317	2,327,238
Total facilities in use at balance date	2,327,239	2,541,575
Unused loan facilities at balance date	NIL	NIL

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

13. PROVISIONS

	Provision for Annual/Sick Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2017			
Current provisions	462,787	244,306	707,093
Non-current provisions	0	52,673	52,673
	462,787	296,979	759,766
Additional provision	28,324	18,376	46,700
Balance at 30 June 2018	491,111	315,355	806,466
Comprises			
Current	491,111	252,037	743,148
Non-current	0	63,318	63,318
	491,111	315,355	806,466

Annual leave and current long service leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Annual/Sick Leave	Long Service Leave	Total
	\$	\$	\$
Current Provisions			
Within 12 months of the end of the reporting period	366,447	130,360	496,807
More than 12 months after the end of the reporting period	124,664	121,677	246,341
	491,111	252,037	743,148

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

SHIRE OF YORK | 31

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

14. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Cash and cash equivalents	4,261,327	2,497,112	3,041,935
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	168,216	697,194	1,586,924
Non-cash flows in Net result:			
Depreciation	2,808,301	2,444,360	2,369,475
(Profit)/loss on sale of asset	33,930	151,302	24,905
Changes in assets and liabilities:			
(Increase)/decrease in receivables	344,186	0	(822,241)
(Increase)/decrease in inventories	(4,064)	0	50,592
Increase/(decrease) in payables	552,606	0	(236,957)
Increase/(decrease) in provisions	46,700	0	20,252
Grants contributions for the development of assets	(1,041,860)	(2,503,542)	(1,300,630)
Net cash from operating activities	2,908,015	789,314	1,692,320

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

15. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2018	2017
	\$	\$
Governance	2,940,040	2,950,340
General purpose funding	1,285,000	2,870,450
Law, order, public safety	886,371	952,108
Health	90,244	764,497
Education and welfare	2,486,500	2,291,183
Community amenities	540,811	611,219
Recreation and culture	26,182,443	25,684,080
Transport	98,799,585	98,063,890
Economic services	93,717	117,259
Other property and services	2,939,963	2,070,659
Unallocated	7,101,564	4,761,843
	<u>143,346,038</u>	<u>141,137,528</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

16. LEASING COMMITMENTS

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

	2018	2017
	\$	\$
	2,839	0
	3,283	0
	0	0
	<u>6,123</u>	<u>0</u>

SIGNIFICANT ACCOUNTING POLICIES

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 Shire, are classified as finance leases.

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

Leases (Continued)

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

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

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

17. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Meeting Fees	101,273	101,346	101,346
President's allowance	16,749	16,749	16,749
Deputy President's allowance	4,187	4,187	4,187
Travelling expenses	734	1,500	336
Telecommunications allowance	14,326	14,000	24,787
	137,269	137,782	147,405

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire in addition to elected members during the year are as follows:

	2018	2017
	\$	\$
Short-term employee benefits	870,006	891,383
Post-employment benefits	106,258	87,395
Other long-term benefits	19,895	94,240
	996,159	1,073,028

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Transactions with related parties

Transactions between related parties, and the Shire are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2018	2017
	\$	\$
Sale of goods and services	0	0
Purchase of goods and services	135,973	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

SHIRE OF YORK | 35

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

18. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution

	Opening Balance ⁽¹⁾ 1/07/16	Received ⁽²⁾ 2016/17	Expended ⁽³⁾ 2016/17	Closing Balance ⁽¹⁾ 30/06/17	Received ⁽²⁾ 2017/18	Expended ⁽³⁾ 2017/18	Closing Balance ⁽¹⁾ 30/06/18
	\$	\$	\$	\$	\$	\$	\$
Governance							
Connecting Local Governments Funding (SEAVROC)	44,054	0	0	44,054	0	0	44,054
Workforce Plan Funding (SEAVROC)	18,186	0	0	18,186	0	0	18,186
Business Case Grant Funds (SEAVROC)	13,118	0	0	13,118	0	0	13,118
You're Welcome/ Disability Awareness Training Funds (SEAVROC)	22,976	0	0	22,976	0	0	22,976
Zero Waste Plan Grant (SEAVROC)	6,119	0	0	6,119	0	0	6,119
Directions - Leadership Programme	1,500	0	0	1,500	0	0	1,500
DLGSC - Age Friendly Communities	10,000	0	0	10,000	0	(10,000)	0
Law, order, public safety							
Cat Sterilisation Program	3,385	0	(3,385)	0	0	0	0
Recreation and culture							
ANZAC Centenary Grant (Krupp Gun Housing etc)	27,273	0	(27,273)	0	0	0	0
ANZAC Centenary Grant - Walk With Us	31,287	0	(12,733)	18,554	0	(18,554)	0
CANWA - Remembering Them - Walk With Us	0	13,300	(8,035)	5,265	0	(5,325)	0
Town Hall Upgrades	0	103,170	0	103,170	0	(103,170)	0
Town Hall Honour Board Refurbishment	0	0	0	0	16,925	(5,000)	11,925
Avon Park Amenity Upgrades	0	0	0	0	15,672	0	15,672
Transport							
Special Purpose Financial Assistance Grants - Bridges	18,057	0	0	18,057	0	0	18,057
Stronger Communities	11,765	0	(11,765)	0	0	0	0
Creating Age Friendly Communities	40,000	0	(40,000)	0	0	0	0
Roads to Recovery	0	0	0	0	566,404	(70,091)	496,313
Economic services							
Regional Visitor Centre Sustainability Grant Program	16,250	0	(12,554)	3,696	0	(3,696)	0
DLGSC - Nature Play Festival	0	5,000	0	5,000	0	(5,000)	0
Total	263,950	121,530	(115,765)	269,755	569,001	(220,836)	647,920

Notes:

- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period
- (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor
- (3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor

(*) - Grants/contributions received as revenue in a previous reporting period which were not expended and have been transferred to Reserve 40 - Tied Grant Funds

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

19. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential general rate / general rate											
Gross rental valuations											
General	0.1165	1,416	22,194,799	2,629,862	4,628	(8,247)	2,628,243	2,627,859	10,000	100	2,637,969
Unimproved valuations											
General	0.0090	334	205,894,000	1,854,281	5,006	766	1,860,052	1,854,281	0	0	1,954,281
Sub-Total		1,750	228,088,799	4,484,143	9,632	(5,480)	4,488,295	4,482,140	10,000	100	4,492,240
Minimum payment											
Gross rental valuations											
General	1.060	549	1,942,349	592,920	0	0	592,920	594,000	0	0	594,000
Unimproved valuations											
General	1.430	326	35,333,055	466,180	0	0	466,180	461,890	0	0	461,890
Sub-Total		875	37,275,404	1,059,100	0	0	1,059,100	1,055,890	0	0	1,055,890
Discounts/concessions (refer note 19(p))		2,625	265,364,203	5,543,243	9,632	(5,480)	5,547,395	5,538,030	10,000	100	5,548,130
Total amount raised from general rate											(30,000)
Movement in rates paid in advance											5,518,130
Total Rates											0
Ex-gratia rates											5,518,130
											13,129

SIGNIFICANT ACCOUNTING POLICIES

Rates
Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

19. RATING INFORMATION (Continued)

(b) Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	Actual \$	Budget \$
Rates Write Offs				0	30,000
Rates Penalty Interest				27	
Legal Fees				335	
				362	30,000

Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	28-Aug-17	0	0.00%	11.00%
Option Two				
First instalment	28-Aug-17	0	5.50%	11.00%
Second instalment	30-Oct-17	10	5.50%	11.00%
Third instalment	15-Jan-18	10	5.50%	11.00%
Fourth instalment	15-Mar-18	10	5.50%	11.00%

	2018 \$	2018 Budget \$
Interest on unpaid rates	135,579	84,000
Interest on instalment plan	24,770	22,000
Charges on instalment plan	19,540	19,500
	179,889	125,500

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

20. NET CURRENT ASSETS

Composition of net current assets for
the purposes of the Rate Setting Statement

	2018 (30 June 2018 Carried Forward)	2018 (1 July 2017 Brought Forward)	2017 (30 June 2017 Carried Forward)
	\$	\$	\$
Surplus/(Deficit) 1 July 17 brought forward	1,750,159	1,975,514	1,975,514
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	1,110,689	789,038	789,038
Restricted	3,150,638	2,252,897	2,252,897
Receivables			
Rates outstanding	1,091,760	1,013,066	1,013,066
Sundry debtors	416,519	549,021	549,021
Less provision for doubtful debts	(352,541)	(352,043)	(352,043)
Accrued income	15,744	268,947	268,947
Prepayments	8,467	32,219	32,219
LSL owed by other Local Governments	24,983	42,455	42,455
ESL Debtors	33,298	45,992	45,992
Pensioner rebates	500	2,006	2,006
Inventories			
Stock on hand - Works and Services	11,490	10,555	10,555
Stock on hand - York Recreation and Convention Centre	29,433	26,304	26,304
LESS: CURRENT LIABILITIES			
Trade and other payables			
Sundry creditors	(744,324)	(185,932)	(185,932)
Accrued interest on long term borrowings	(19,187)	(21,070)	(21,070)
Accrued salaries and wages	(79,881)	(83,764)	(83,764)
Current portion of long term borrowings	(223,922)	(214,337)	(214,337)
Provisions			
Provision for annual leave	(415,329)	(400,144)	(400,144)
Provision for sick leave	(75,782)	(62,643)	(62,643)
Provision for long service leave	(252,037)	(244,306)	(244,306)
Unadjusted net current assets	3,730,538	3,468,261	3,468,261
Adjustments			
Less: Reserves - restricted cash	(2,626,728)	(2,107,152)	(2,107,152)
Less: Rates Received in Advance	(59,121)	(49,962)	(49,962)
Add: Current portion of long term borrowings	223,922	214,337	214,337
Add: Leave Reserve	481,548	450,029	450,029
Adjusted net current assets - surplus/(deficit)	1,750,159	1,975,514	1,975,514

Difference

There was no difference between the surplus/(deficit) 1 July 2017 brought forward position used in the 2018 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2017 audited financial report.

SHIRE OF YORK | 39

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

21. FINANCIAL RISK MANAGEMENT

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

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

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

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2018	2017	2018	2017
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	4,261,327	3,041,935	4,261,327	3,041,935
Receivables	1,338,864	1,683,050	1,338,864	1,683,051
	5,600,191	4,724,985	5,600,191	4,724,986
Financial liabilities				
Payables	843,372	290,766	843,372	290,766
Borrowings	2,327,239	2,541,575	2,619,352	2,859,112
	3,170,611	2,832,341	3,462,724	3,149,878

Fair value is determined as follows:

Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.

Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

21. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio. Council has an Investment Policy and the Policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

Cash is subject to interest rate risk - the risk that movements in interest rates could affect returns.

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

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C.

	2018	2017
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	42,613	30,419
- Statement of Comprehensive Income	42,613	30,419

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible interest rate movements.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

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

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

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

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

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

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

	2018	2017
	%	%
Percentage of rates and annual charges		
- Current (Past due)	92%	93%
- Non-current (Deferred)	8%	7%
Percentage of other receivables		
- Current <30 days	27%	55%
- Past due >30 days	73%	45%

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

21. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings

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

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2018					
Payables	843,372	0	0	843,372	843,372
Borrowings	338,979	1,283,748	1,424,921	3,047,648	2,327,239
	1,182,351	1,283,748	1,424,921	3,891,020	3,170,611
2017					
Payables	290,766	0	0	290,766	290,766
Borrowings	338,979	1,283,748	1,763,900	3,386,627	2,541,575
	629,745	1,283,748	1,763,900	3,677,393	2,832,341

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

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

Year ended 30 June 2018	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	%
Borrowings					
Fixed rate					
Long term borrowings		252,033	2,075,206	2,327,239	4.60%
Weighted average					
Effective interest rate		3.66%	4.97%		
Year ended 30 June 2017					
Borrowings					
Fixed rate					
Long term borrowings		310,949	2,230,626	2,541,575	4.03%
Weighted average					
Effective interest rate		3.25%	5.26%		

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

22. TRUST FUNDS

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

	1 July 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
BCITF PAYMENT	864	7,265	7,304	825
BOND CAT TRAP	89	1,445	1,267	267
BONDS - EXTRACTIVE INDUSTRIES	4,500	0	0	4,500
BONDS - FOOTPATH & KERB	15,500	4,000	2,500	17,000
BONDS - HALL ETC	8,240	3,450	3,460	6,230
BONDS - KEYS	2,440	160	300	2,300
BONDS - PARKS/COUNCIL PROPS	500	500	500	500
BONDS - RENTAL PROPERTY	1,435	0	0	1,435
BUILDER REGIST BOARD LEVY	1,219	11,224	11,071	1,372
BUILDING BONDS	5,350	0	3,750	1,600
CASH RECEIPTS - OTHER	9,198	500	300	9,398
COMMUNITY BUS BONDS	1,350	1,150	1,000	1,500
CROSSOVER BOND - ASTONE	3,000	0	3,000	0
CROSSOVER BOND - AVON VALLEY P	5,940	0	0	5,940
CROSSOVER BOND - N BLISS	1,650	0	0	1,650
CROSSOVER BOND - SMORENBURG	1,650	0	0	1,650
FUNDRAISING ACCOUNT	(509)	434	0	(75)
FUNDS HELD FOR LOCAL GROUPS	15,895	2,149	3,489	14,554
GREENHILLS BUSHFIRE BRIGADE	114	0	0	114
LEEUEWIN CONTRIBUTIONS	800	0	0	800
MOTO CROSS TRACK	5,244	621	0	5,865
NOMINATION DEPOSIT	0	560	560	0
PALMBROOK - CROSSOVERS	64,402	0	5,882	58,520
PALMBROOK - FOOTPATHS	68,689	75	54,483	14,281
PALMBROOK - INTERSECTIONS	29,876	0	0	29,876
PALMBROOK - PUBLIC OPEN SPACE	58,422	0	0	58,422
PALMBROOK - RURAL NUMBERS	1,820	0	0	1,820
PLANNING BONDS	2,900	3,000	0	5,900
POLICE LICENSING	0	1,350,147	1,350,147	0
PROPERTY SALE NON PAYMENT RATES	69,065	0	0	69,065
SETTLERS HOUSE BONDS	13,357	0	0	13,357
SPORTING PRECINCT	3,960	1,100	450	4,610
SUBDIVISION BOND - BAWDEN	3,300	0	0	3,300
SUBDIVISION BOND - PREISIG	31,845	0	0	31,845
SUBDIVISION BONDS	51,013	0	3,300	47,713
	481,118	1,387,780	1,452,763	416,134

SHIRE OF YORK | 44

Audit and Risk Committee Meeting Minutes

3 December 2018

SHIRE OF YORK | 45

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Completed	Applicable (1)	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	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 Shire, it is not anticipated the Standard will have any material effect.
(ii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend on the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.
(iii) AASB 16 Leases	February 2016	1 January 2019	Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted. Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.

Notes:

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

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

Title	Issued / Compiled	Applicable (t)	Impact
(iv) AASB 1058 Income of Not-for-Profit Entities	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFPs. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

Notes:

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

Adoption of New and Revised Accounting Standards

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

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

(i) AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities	1 January 2017
(ii) AASB 2016-7 Amendments to Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities	1 January 2017

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

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

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

SHIRE OF YORK | 47

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

25. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE
GOVERNANCE	Members expenses and the costs associated with meetings of Council, policy determination and public ceremonies and presentations and administration allocations
GENERAL PURPOSE FUNDING	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	Supervision of local laws, fire prevention including the provision of volunteer fire brigades, animal control and the support of local emergency and public safety organisations.
HEALTH	Food quality control, immunisation, environmental health and support to the medical practice and practitioners.
EDUCATION AND 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.
COMMUNITY AMENITIES	Rubbish collection services, management of waste facilities, noise control, administration of the Town Planning Scheme, maintenance of cemeteries and storm water drainage maintenance
RECREATION AND CULTURE	Maintenance of halls, aquatic centre, recreation centre and various reserves. Operation of the library and support to and maintenance of the Residency Museum.
TRANSPORT	Construction and maintenance of roads, bridges, footpaths, drainage works, lighting and cleaning of streets and depot maintenance.
ECONOMIC SERVICES	Area promotion, support to tourism and events, building control, the community bus, and standpipes.
OTHER PROPERTY AND SERVICES	Private works carried out by Council, public works overhead allocations, plant operation cost allocations and stock.

SHIRE OF YORK | 48

Audit and Risk Committee Meeting Minutes

3 December 2018

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

26. FINANCIAL RATIOS

	2018	2017	2016
Current ratio	1.80	3.19	1.87
Asset consumption ratio	0.71	0.73	0.85
Asset renewal funding ratio	1.74	0.97	0.48
Asset sustainability ratio	0.83	1.22	0.50
Debt service cover ratio	6.10	8.25	1.76
Operating surplus ratio	(0.12)	0.04	(0.29)
Own source revenue coverage ratio	0.72	0.74	0.70

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Three of the ratios disclosed above were distorted by the early receipt of Financial Assistance Grants. In addition, two of the ratios were impacted by revenue and expenses associated with flood damage re-instatement which is considered one-off in nature.

	2017/18	2016/17	2015/16
	\$	\$	\$
Amount of Financial Assistance Grant received during the year relating to the subsequent year.	773,337	769,489	0
Amount of Financial Assistance Grant received in prior year relating to current year.	769,489	0	742,355
Amount of reimbursement for flood damage received	0	208,000	0
Expenditure on flood damage re-instatement	263,000	291,000	0

If the events detailed above did not occur, the impacted ratios in the 2018, 2017 and 2016 columns above would be as follows:

	2018	2017	2016
Current ratio	2.38	2.18	1.70
Debt service cover ratio	3.81	5.97	3.91
Operating surplus ratio	(0.23)	(0.07)	(0.19)

SHIRE OF YORK | 49

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

27. PRIOR PERIOD CORRECTIONS

Balances relating to the 2017 comparative year have been amended due to the correction of prior period balances. These amendments have been adjusted as shown below and, in accordance with the requirements of AASB101, a statement of financial position as at the beginning of the earliest comparative period has been included (refer statement of financial position column labelled as at 1 July 2016).

A number of prior period corrections have been made for this annual report.

1. Racecourse Land

In July 2015 the Shire was gifted 50% of Racecourse land, relating to the York Racing Club. Under the terms of the MOU, the Shire retains ownership of 50% of the Land, however the York Racing club assumes the rights and responsibilities over the asset(s) including the responsibility to maintain and renew those assets.

During the first revaluation of Land and Buildings in 2014-15 the Shire did not revalue or recognise the new asset. As at 30 June 2018, the Shire has recognised and revalued this asset, and made prior-period adjustments to recognise the value of this asset as it existed at 30 June 2016.

2. Drainage Assets

During the year ended 30 June 2018, the Shire performed a physical inspection of all Drainage culverts. The result of this inspection identified a number of misreported drainage assets recorded in RAMM during the revaluation performed as at 30 June 2017.

As at 30 June 2018, the Shire has reviewed and updated all assets within the Drainage asset class and also made prior-period adjustments to recognise the fair value of these assets as they existed at 30 June 2017. This adjustment had no effect on the figures reported for drainage assets prior to 30 June 2017.

3. Reclassification of Assets from Land and Buildings to Infrastructure - Parks and Reserves

For the year ended 30 June 2018, the Shire performed a revaluation of all building assets. During the course of the audit it was identified that within this class, was a number of assets that required reclassification from Buildings to Infrastructure - Park and Reserves, based on their nature. As a result these assets have been transferred out of the Buildings class.

As at 30 June 2018, the Shire has recognised these assets as Infrastructure - Park and Reserves and made prior-period adjustments to recognise the fair value of these assets as they existed at 30 June 2016 and 30 June 2017.

Audit and Risk Committee Meeting Minutes

3 December 2018

27. PRIOR PERIOD CORRECTIONS (Continued)

	30 June 2017		30 June 2017
	Original	Amount of	Adjusted
	Balance	Adjustment	Balance
	\$	\$	\$
Effect of the corrections:			
<u>Changes to Financial Statements</u>			
Statement of Comprehensive Income			
- by Nature or Type			
Other Comprehensive Income			
Changes on revaluation of non-current assets	9,037,448	(7,720,793)	1,316,655
- by Program			
Other Comprehensive Income			
Changes on revaluation of non-current assets	9,037,448	(7,720,793)	1,316,655
<u>Changes to Financial Statements</u>			
Statement of Financial Position			
Non-Current Assets			
Property, plant and equipment	35,566,143	(2,290,201)	33,275,942
Infrastructure	107,955,334	(4,855,592)	103,099,742
Equity			
Retained Surplus	31,973,250	575,000	32,548,250
Revaluation Surplus	110,610,812	(7,720,793)	102,890,019
Note 7 - Property, Plant and Equipment			
Land			
- Independent valuation 2015 - level 3	4,985,450	575,000	5,560,450
Buildings			
- Independent valuation 2015 - level 3	28,544,498	(2,054,000)	26,490,498
- Additions after valuation	589,881	(59,560)	530,321
Less: accumulated depreciation	(1,336,806)	148,359	(1,188,447)
Note 8 - Infrastructure			
Infrastructure - Drainage			
- Management valuation 2017 - level 3	43,992,682	(5,218,047)	37,774,635
Less: accumulated depreciation	(19,056,275)	(1,502,746)	(20,559,021)
Infrastructure - Parks and Reserves			
- Independent valuation 2015 - level 3	0	2,954,000	2,954,000
- Additions after valuation	0	59,560	59,560
Less: accumulated depreciation	0	(148,359)	(148,359)
Note 10 - Revaluation Surplus			
Infrastructure - Drainage	24,421,571	(7,720,793)	16,700,778
Buildings	19,175,601	(2,820,973)	16,354,628
Infrastructure - Parks and Reserves	0	2,820,973	2,820,973
Note 15 - Total Assets Classified by Function and Activity			
Recreation and Culture	25,109,080	575,000	25,684,080
Transport	105,784,683	(7,720,793)	98,063,890

SHIRE OF YORK | 51

Audit and Risk Committee Meeting Minutes

3 December 2018

27. PRIOR PERIOD CORRECTIONS (Continued)

	30 June 2016 Original Balance \$	Amount of Adjustment \$	30 June 2016 Adjusted Balance \$
Effect of the corrections:			
<u>Changes to Financial Statements</u>			
Statement of Financial Position			
Non-Current Assets			
Property, plant and equipment	36,149,396	(2,225,056)	33,924,340
Infrastructure	97,963,213	2,800,056	100,763,269
Note 7 - Property, Plant and Equipment			
Land			
- Independent valuation 2015 - level 3	4,985,450	575,000	5,560,450
Buildings			
- Independent valuation 2015 - level 3	28,440,100	(2,954,000)	25,486,100
- Additions after valuation	440,680	(24,354)	416,326
- Transfers	0	104,398	104,398
Less: accumulated depreciation	(665,472)	73,900	(591,572)
Note 8 - Infrastructure			
Infrastructure - Parks and Reserves			
- Independent valuation 2015 - level 3	0	2,954,000	2,954,000
- Management valuation 2014 - level 3	825,988	0	825,988
- Additions after valuation	0	24,354	24,354
- Transfers	0	(104,398)	(104,398)
Less: accumulated depreciation	(588,563)	(73,900)	(662,463)
Note 10 - Revaluation Surplus			
Buildings	19,175,601	(2,820,973)	16,354,628
Infrastructure - Parks and Reserves	0	2,820,973	2,820,973

SHIRE OF YORK | 52



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Council of the Shire of York

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of York which comprises the Statement of Financial Position as at 30 June 2018, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of York:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

Page 1 of 3

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500 FAX: 08 6557 7600

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the *Local Government (Audit) Regulations 1996* I report that:

- (i) All required information and explanations were obtained by me.
- (ii) All audit procedures were satisfactorily completed.
- (iii) In my opinion, the asset consumption ratio and the asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The financial report of the Shire for the year ended 30 June 2017 was audited by another auditor who expressed an unmodified opinion on that financial report. The financial ratios for 2017 and 2016 in Note 26 of the audited financial report were included in the supplementary information and/or audited financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of York for the year ended 30 June 2018 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



CAROLINE SPENCER
AUDITOR GENERAL
FOR WESTERN AUSTRALIA
Perth, Western Australia
27 November 2018

7.2 FINANCE AND COSTING REVIEW FOR THE QUARTER ENDED 30 SEPTEMBER 2018

File Number:	FI.FRP
Author:	Tabitha Bateman, Finance Manager
Authoriser:	Suzie Haslehurst, Executive Manager, Corporate & Community Services
Previously before Council:	Not applicable
Appendices:	1. Finance and Costing Review Summary 2018/19 - Quarter 1

NATURE OF THE AUDIT COMMITTEE'S ROLE IN THE MATTER

Review

PURPOSE OF REPORT

This report presents the results of the quarterly Finance and Costing Review for the period ending 30 September 2018 for the Audit Committee's consideration and recommendation to Council.

BACKGROUND

In 2017, officers developed a procedure called the Finance and Costing Review (FACR). The main objectives of this process were to ensure regular monitoring of income and expenditure in accordance with the adopted budget and to improve accountability, transparency and knowledge of officers who are responsible for accounts within the budget.

This process formalised quarterly reviews of the annual budget, the results of which further assist to inform the mid-year budget review and the budget planning process by highlighting over or under income and expenditures and forecasting the year end position.

COMMENTS AND DETAILS

As part of the annual budget preparation, officers across the organisation are assigned projects and accounts within the budget for which they are responsible to monitor and manage. At the close of the quarter, responsible officers met with the Executive Management Group to analyse budgets and consider any variations to the adopted budget.

Following this review process, a summary of all material variances was compiled for consideration by the Audit Committee and is attached to this report.

To date, the results of the FACR process have not been presented to the Audit Committee, instead budget amendments were presented to Council throughout the year for approval or as part of the mid-year budget review. Officers are of the opinion however, that regularly reporting to the Audit Committee ensures members are aware of any variations to budgets and projects encountered throughout the financial year.

It is expected that requests for variation at the first quarter FACR will be minimal considering the year is only three months along. However, the first quarter review is a practical time to address variations to the budgeted carried forward surplus determined as part of the annual audit process.

Following the close of the 2017/18 financial year and subsequent financial audit, there was a net variation of \$170,671 between the budgeted surplus carried forward and the actual surplus determined as part of the audit. As a result, officers are proposing budget amendments to cater for

Audit and Risk Committee Meeting Minutes

3 December 2018

this discrepancy ranging from savings on completed projects, projects being deferred and additional funding being received. Consequently, the net impact of the first quarter FACR is \$381.

It should be noted, that to achieve the above, a number of projects are proposed to be deferred or re-scoped totalling \$122,700. These include;

- Administration Carpark – in accordance with Council Resolution 100918 funds for this project were reallocated to completion of the RV Park Relocation. Further planning is required to complete the Administration Carpark due to the recent sale of the Masonic Hall. The Executive Management Group will work with the new owners to develop a plan for the area and propose to include an allocation in the 2019/20 budget.
- Demolition of the Old Infant Health Centre – adjacent to the Masonic Hall, demolition of this building will be planned in conjunction with the administration carpark works. A transfer from Building Reserve 30 was planned to fund this demolition project however it is proposed that these funds be utilised for the Town Hall Green Room upgrades.
- Arts and Cultural Plan – external funding could not be secured in the 2018/19 financial year. Consequently, it is proposed this project be carried forward to a future budget.
- Town Planning Scheme gazettal – the Town Planning Scheme has recently been approved for advertising which is expected to commence December 2018 for a period of 3 months. Following this, any submissions received will be presented to Council and then forwarded to the Minister for Planning for final approval. Given the tight timeframe it is unlikely that Council will be in a position to complete the gazettal process prior to the end of the financial year.

IMPLICATIONS TO CONSIDER**Consultative**

Moore Stephens

Office of the Auditor-General

Policy Related

Policy F1.3 *Significant Accounting Policies*

Financial

The financial impact of the Finance and Costing Review for the quarter ending 30 September 2018 is outlined within Attachment 1.

Legal and Statutory

Local Government Act 1995

Section 6.2 *Local government to prepare annual budget*

Section 6.10 *Financial management regulations*

Local Government (Financial Management) Regulations 1996

Part 2. Reg 5(g) CEO's duties as to financial management

Part 3. Reg 33A Review of budget

Risk Related

Failure to monitor and financially manage budgeted projects, essentially ratepayer's funds, exposes Shire officers and Councillors to significant risk. The FACR process will help to mitigate this risk. Whilst there is currently no legislative requirement to report on the budget quarterly, the Shire is committed to ongoing improvements within the organisation.

VOTING REQUIREMENTS

Not applicable.


COMMITTEE RECOMMENDATION**Moved: Cr Heather Saint****Seconded: Cr Denese Smythe****That the Audit Committee recommends that Council:**

- 1. Notes the development of the Finance and Costing Review to be undertaken quarterly with the results to be reported to the Audit Committee and Council.**
- 2. Accepts the Finance and Costing Review Summary for the period ending 30 September 2018 as attached to this report.**
- 3. Adopts the proposed budget amendments and requests the CEO to implement the changes.**

CARRIED: 7/0

Audit and Risk Committee Meeting Minutes

3 December 2018


 FINANCE AND COSTING REVIEW SUMMARY 2018/19 - Quarter 1					
Description	COA	Adopted Budget	FACR Impact Quarter 1	Forecasted Year End	Comments/Justification for Request
Variation to 2017/18 year end surplus		(2,094,197)	344,037	(1,750,160)	There was a significant reduction to the estimated carried forward surplus compared to the budget. The main contributing factor relates to the timing of payment for works on Top Beverley Road and a number of other smaller projects being finalised at the end of the financial year. This decrease is partially offset by the decrease in Regional Road Group expenditure for 2018/19 - see GL 122 401.
Town Hall Building Capital	113029	43,000	38,000	81,000	The Town Hall painting was initially proposed to be completed by 30 June 2018 hence no budget was allocated in the 2018/19 year. Due to bookings however, this project was unable to be completed. This budget amendment of \$38,000 represents unspent funds for the project, not additional costs.
Area Promotion Infrastructure	132304	25,000	35,000	60,000	Additional funds are required to complete RV Park Relocation project of \$45,000 as per Council Resolution 100918. The budget allocation of \$25,000 for Entry Statements has been reallocated to Alfresco Dining on Avon Terrace \$15,000 to support Council Resolution 060918.
Administration Centre Capital	43141	80,000	(60,000)	20,000	Reduce budget for admin carpark and demolition of Old Infant Health to complete RV Park as per Council Resolution 100918.
Transfer from Building Reserve	44050	(25,000)	2,000	(23,000)	The 2018/19 adopted budget included a transfer from Building Reserve 30 to demolish the Old Infant Health Centre which will not be completed in the 2018/19 FY. Officers are proposing to utilise funds from the Building Reserve 30 for the Town Hall Green Room upgrades.
Regional Road Group Projects	122401	596,366	(173,366)	423,000	Due to the timing of payment for works on Top Beverley Road, expenditure was allocated in the 2018/19 FY. This was varied during the annual audit and allocated to 2017/18 hence reducing the carried forward surplus but also the Regional Road Group expenditure in 2018/19.
General Purpose Grants	32260	(393,616)	(23,990)	(417,606)	An increase to Financial Assistance Grants due to the final grant allocation being greater than budget estimates.
Local Roads Grants	32270	(277,274)	(11,171)	(288,445)	An increase to Financial Assistance Grants due to the final grant allocation being greater than budget estimates.
Office Expenses - Computers	42188	152,635	8,000	160,635	Additional IT costs to support roll out of Info Council.
Administration Vehicles	42339	134,000	9,000	143,000	Reduction in costs for CEO vehicle \$14,000 partially offsetting the cost of additional pool vehicle in Administration \$23,000.
Proceeds on Sale of Assets	42232	(81,000)	(7,000)	(88,000)	Additional proceeds for CEO vehicle trade. The 2018/19 budget estimate was \$35,000 - the actual proceeds from the trade are expected to be \$42,000.
Pioneer Memorial Lodge Capital	68302	0	12,660	12,660	Risk mitigation - replace fire panels and detectors at Pioneer Memorial Lodge (PML) which was unbudgeted.

FACR 2018/19 - Quarter 1

1 of 3

Audit and Risk Committee Meeting Minutes

3 December 2018


 FINANCE AND COSTING REVIEW SUMMARY 2018/19 - Quarter 1					
Description	COA	Adopted Budget	FACR Impact Quarter 1	Forecasted Year End	Comments/Justification for Request
Transfer from Reserve	68401	0	(12,660)	(12,660)	Transfer from Pioneer Memorial Lodge Reserve 25 to replace fire panels and detectors. Current balance of reserve is \$99,603.
Museum Capital	118300	9,000	10,000	19,000	Emergency expenditure required for ceiling repairs.
Transfer from Reserve	118301	0	(6,000)	(6,000)	Partially fund Museum ceiling repairs from reserves and close Residency Museum Reserve 26
Forrest Oval Stadium	113329	0	7,500	7,500	Security improvements required for basketball stadium in response to continuing break-ins and vandalism.
Candice Bateman Park F & E	113341	4,000	(4,000)	0	Candice Bateman Park - additional park shelter not required at this stage.
Road Safety Audits	125110	0	8,000	8,000	Road safety audits required to support future Blackspot funding applications.
Direct Road Grant - MRWA	125202	(82,762)	(58,262)	(141,024)	Increase to Main Roads Direct Grant due to the final grant allocation being greater than budget estimates.
Development Services Vehicle	133319	26,000	11,000	37,000	Increase budget for dual cab Ford Ranger or similar 4WD vehicle.
Bushfire Risk Mitigation Project Exp	51136	0	257,200	257,200	Bushfire Mitigation Activity Fund - expenditure as per Council Resolution 270918
Bushfire Risk Mitigation Project Inc	51226	0	(257,200)	(257,200)	Bushfire Mitigation Activity Fund - income as per Council Resolution 270918
Fire Breaks - Shire Land	51107	43,754	(20,000)	23,754	Amend budget for Bushfire Risk Mitigation provided for in GL 51107 in accordance with part 3 of Council Resolution 270918
ESL Grants	51220	(20,000)	20,000	0	Amend budget for Bushfire Risk Mitigation income provided for 51220 in accordance with part 3 of Council Resolution 270918
Blackspot Road Projects	122407	0	34,000	34,000	Blackspot Road Projects approved after budget adoption.
Blackspot Road Projects Income	125208	0	(22,667)	(22,667)	Two thirds funding to be received from Main Roads for approved Blackspot Road Projects
Arts and Cultural Heritage Planning	119122	40,000	(40,000)	0	Arts and Cultural Plan Expenditure - planning to commence 18/19. Unlikely to finalise plan prior to 30 June 2019.
Grants - Arts and Cultural Heritage	119221	(20,000)	20,000	0	Arts and Cultural Plan Expenditure - planning to commence 18/19. Unlikely to finalise plan prior to 30 June 2019.
Review Town Planning Scheme	106191	45,700	(14,700)	31,000	Town Planning Scheme gazettal process delayed due to timing of approval to advertise received from WAPC.
Trails Expenditure Capital	113335	15,000	(6,000)	9,000	Walk trail bridge renewals complete. Further work will be undertaken as part of the Bushfire Mitigation Activity Fund project.
Bridge Construction	122404	79,000	(39,000)	40,000	Bridge construction projects reduced from two bridges to one.

FACR 2018/19 - Quarter 1

2 of 3

Audit and Risk Committee Meeting Minutes

3 December 2018

 FINANCE AND COSTING REVIEW SUMMARY 2018/19 - Quarter 1					
Description	COA	Adopted Budget	FACR Impact Quarter 1	Forecasted Year End	Comments/Justification for Request
Forrest Oval Capital	113331	260,000	(30,000)	230,000	Further planning is required for the Forrest Oval precinct security. It is proposed to defer to 2019/20 but upgrade security at the Forrest Oval Stadium - see GL 113329.
Loader Refurbishment	127304	176,000	(30,000)	146,000	Repairs funded from operating budget - major refurbishment not required. Schedule for replacement 19/20
Road to Recovery	122400	763,666	(30,000)	733,666	Roads to Recovery project for Mackie Road completed under budget. Reallocate remaining funds to Quonamining Road.
Road to Recovery	122400	733,666	30,000	763,666	Roads to Recovery project for Mackie Road completed under budget. Reallocate remaining funds to Quonamining Road.
Net Impact - Quarter 1		232,938	381	233,319	

FACR 2018/19 - Quarter 1

3 of 3

7.3 REVIEW OF TENDER 01 - 16/17

File Number:	AS.TEN.52; AS.TEN.PPO
Author:	Paul Martin, Chief Executive Officer
Authoriser:	Paul Martin, Chief Executive Officer
Previously before Council:	N/A
Appendices:	<ol style="list-style-type: none"> 1. Email engagement of Howson Technical to undertake tender assessment and design 2. Report by Auditor General on Local Government Procurement 3. Road Geometry Verification Report

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report presents a review of Tender 01-16/17 undertaken by the Chief Executive Officer, the Executive Manager Corporate and Community Services and the Executive Manager Infrastructure and Development Services. All three Senior Officers have been involved in the review and preparation of this report.

The report identifies issues that occurred during the tender process and makes recommendations on improvements to policies and procedures to avoid recurrence of identified issues in the future.

The report also identifies what needs to occur on the roads constructed to address issues resulting from the work undertaken.

BACKGROUND

This review commenced earlier this year in response to a concern raised by a member of the community. The review has involved consultation with a number of agencies and the involvement of many staff including all senior staff in the organisation.

The audit committee received a briefing on the preliminary findings regarding this review at its last meeting. This report is now presented for consideration.

The tender which is the subject of this review was for an extensive amount of capital works in the 2016/17 financial year.

It is worth identifying early in this report the following organisational contextual issues at the time of this tender:

- The CEO had commenced with the organisation at the end of April 2016.
- The organisation had just completed a Major Strategic Review with the preparation of a Strategic Community Plan, Corporate Business Plan and Long Term Financial Plan in July 2016. The 2016/17 financial year budget was also adopted in July 2016.
- Upon commencing, the CEO undertook an organisational review which resulted in a restructure and a number of redundancies at senior levels in the organisation.
- The new Executive Manager Infrastructure and Development Services had commenced in September 2016.
- The new Executive Manager Corporate and Community Services had commenced on 31 October 2016.
- An Audit Regulation 17 (dealing with organisational risk, controls and legislative compliance) and Financial Management review had either not been undertaken at all previously or not undertaken comprehensively and was scheduled to occur during the 2016/17 financial year.

Audit and Risk Committee Meeting Minutes

3 December 2018

- With all the issues which the Shire of York had experienced in recent history, there were a lot of legacy issues for the new CEO and Executive team to address.
- The Shire had been affected by a significant storm event which was declared eligible for WANDRRA funding for rectification works to be undertaken in addition to the Shire's capital works program in the 2016/17 financial year.
- The Shire had received feedback and concerns regarding the road construction program previously undertaken. This had resulted in the Acting CEO commissioning a report from Talis which identified issues with current practices and provided recommendations for improvement. This report was adopted by Council.

In an attempt to have the works required to be undertaken in the 2016/17 financial year completed to a high standard, it was decided to attempt to tender out some of the works.

Tender 01 – 16/17 had the following scope of works:

1. Reseals of the following roads:
 - Qualen West Road slk 6.00 to 9.60
 - Spencers Brook Road slk 1.60 to 3.60
 - Top Beverley Road slk 11.78 to 14.08
 - Talbot Road slk 8.80 to 9.60
 - Ulster Road slk 0.0 to 2.52
 - Penny Drive slk .025 to 3.00
2. Asphalt replacement of the following roads:
 - South Street slk 0.00 to 0.61
3. Construction and Upgrade of the following roads
 - Talbot Road – slk 4.40 to 5.90
 - Cut Hill Road – slk 0.10 to 1.08
 - Quellington Road – slk 3.60 to 5.60
 - Spencers Brook Road – slk 0.00 to 1.60
 - Top Beverley Road – slk 9.78 to 11.78
 - Intersection of Berry Brow Road and Great Southern Hwy
4. Gravel Re-sheeting of the following roads:
 - Wrights Road slk 0.28 to 1.93
 - Talbot Hall Road slk 5.37 to 7.37
 - Piccadilly Road slk 1.00 to 3.00
 - Cameron Road slk 0.00 to 2.00
 - Wambyn Road slk 0.00 to 2.00
 - Gwambyine East Road slk 10.70 to 12.70
 - Duck Pool Road slk 0.00 to 2.00
5. WANDRRA Storm Damage rectification works which included a range of works relevant to those particular roads identified below depending upon the extent of the storm damage:
 - Waterfall Road slk 1.43 to 1.51, slk 2.61 to 2.82, slk 3.32 to 3.38 and slk 6.10
 - Chandos Road slk 0.88 to 1.86
 - Andrews Ave slk 0.00 to 0.07
 - Lennard Road slk 0.07 to 0.17, slk 0.99 to 1.99 and slk 1.86 to 2.20
 - Hamersley Siding Road slk 5.59 to 6.02
 - Attfield Road North slk 0.00 to 0.45
 - Waterfall Road – Box Culvert Reconstruction

The Reseals and Asphalt work packages identified above (items 1 and 2) were not awarded and the WALGA panel was used at a later date to award this work.

Audit and Risk Committee Meeting Minutes

3 December 2018

This tender review was commenced in response to a concern raised by a member of the community regarding the road construction. Therefore, although the entire tender process has been reviewed, and recommendations for improvements made, the main focus is upon those aspects of the tender relating to the Construction and Upgrades work packages (item 3) outlined above.

COMMENTS AND DETAILS

There are two types of issues identified as part of this review, namely:

1. Issues relating particularly to the construction and upgrade aspects of the tendered works; and
2. Issues in relation to overall improvements to tender processes at the Shire of York;

which are discussed in detail below.

Issues relating to the construction and upgrade aspects of the work packages.

Of the list of work packages some of these were awarded to contractors and others were undertaken by the Shire workforce. This is outlined below:

- The following of the list above were undertaken by Stabilised Pavements Australia:
 - Talbot Road – slk 4.40 to 5.90 – reconstruction including widening and overlay.
 - Quellington Road – slk 3.60 to 5.60 – reconstruction including widening and overlay.
 - Spencer's Brook Road – slk 0.00 to 1.60 – to be widened not reconstruction.
 - Intersection of Berry Brow Road and Great Southern Highway – reconstruction.
- The Shire of York undertook the following projects:
 - Cut Hill Road – slk 0.10 to 1.08
 - Top Beverley Road – slk 9.78 to 11.78

The tender was structured as a "Design and Construction Tender". This required tenderers to be responsible for both the design and construction to specified standards, in this case works were to be undertaken to ARRB specifications and guidelines.

It is apparent that the design aspects of this work were very poorly managed by the Shire. This is demonstrated by the following:

- The requirement for the contract to be a design and construct tender was not consistently identified and stated throughout the RFT documentation. In fact, in one area where the details of the work packages are described, the requirement for a design is not mentioned, however it was mentioned in the guide sheets in the Appendices.
- Typically, for a design and construct tender, the following would be expected to be included as part of the tender scope:
 - Identifying the design elements as a separate cost in the tender.
 - Including a stage for review and approval of the design by the Shire.
 - Including a requirement for "As constructed drawings" to be prepared by the contractor.
- Four tenders were received. Of these:
 - One indicated they were not going to prepare designs.
 - One identified responsibility and a price for design elements.
 - One, under demonstrated understanding, only listed design for one project.
 - The final one, under demonstrated understanding, was silent on the design aspects of the works.
- There is no evidence or records of clarification occurring in regard to responsibility for design.

Audit and Risk Committee Meeting Minutes

3 December 2018

- When tenders closed, clarification was sought from all four tenderers on their pricing structure seeking further information and breakdown in their detail. When the clarification on pricing was received from them, only one identified a price for design.
- In December 2016, the EMIDS decided, in consultation with other Officers, to remove the design elements from the tender. He then engaged Howson Technical to prepare designs for the roads as part of this works package. The manner of this engagement will be outlined separately in this report.
- The Tender Recommendation Report presented to Council at the February OCM identified that the Shire was undertaking separately to the tender, the survey and design for the above-mentioned roads.
- The evaluation report is silent on any reduction in price to reflect the design elements being done separately to the tender.
- When the contracts were awarded to the tenderers, there is no detail to explain or require the contractor to build the road to a design being prepared by the Shire. In fact, the letter of award indicates that the works should be undertaken as per the tender document.
- A site meeting took place on 14 March 2017 between Officers and the contractor where the designs were tabled.
- A technical query was submitted by the contractor seeking clarification on a number of matters including the requirement to complete the works as per the drawings supplied and the requirement for "As Constructed" drawings.
- The Shire provided a response to the technical query confirming the requirement to build the roads in accordance with the design and confirming that "As constructed" drawings were required.
- Officers now understand that at a subsequent meeting between Officers and the contractor, the contractor advised that building the road to the design would incur additional time and cost. It is understood that a verbal direction from the EMIDS was provided to the contractor not to use the design but to improve the road alignment to a width of 7 metres, essentially meaning that the three roads in question were built to a budget not a design.
- However, it could be argued that regardless of this direction, the contractor was required to complete the works to ARRB standards in accordance with the RFT documentation.
- Officers can find no further details on the provision of "As constructed" drawings.

Even though the Shire staff had designs for the works on Cut Hill Road and Top Beverley Road, it appears that these were not completely adhered to. Processes have since been put in place to ensure that any future works undertaken by the Shire comply with designs, including survey control and "As constructed" drawings.

Early in 2018, the CEO became aware that there may have been issues with the standard of construction of these roads as part of this tender. Following review and internal discussion, the CEO committed in May to an independent company being engaged to undertake the following:

- Carry out a detailed as constructed survey
- Make comparison of what is constructed to the AUSTROADS Standard and the ARRB specifications and guidelines as required in the tender documentation
- Determine the compliance and noncompliance with these standards using a risk assessment process as per the Australian Standards
- Prepare a mitigation plan and an implementation strategy to correct any issues or risks as what is reasonably practicable.

Furthermore, \$280,000 is identified in the 2018/19 budget to be transferred into the road reserve to fund any works resulting from this review.

Audit and Risk Committee Meeting Minutes

3 December 2018

A copy of the report is attached at Appendix 3 for the Committee's and Council's information and review.

This report has been reviewed by the current Executive Manager Infrastructure and Development Services and the table below summarises the issues and makes recommendations on the works to minimise the road safety risks.

The independent review identified 16 curves with insufficient super elevation, three of which have been identified as not being a safety issue. The remaining would ideally be rectified however it is recommended at this stage, that the existing signage on nine of the curves is sufficient to significantly mitigate the risk. Four curves however, are recommended to have the signage upgraded to further mitigate the risk.

The report also identifies areas where the road crossfall is not to the required standard. These areas will be monitored to see if there are any detrimental effects to road safety or the road life.

Not identified in the report is that there are a number of culverts under the road that have not been widened, or widened sufficiently and now present a safety hazard. It is recommended that these be addressed as a priority.

There are also a number of property entrance culverts that have not been installed. This adversely affects the roadside drainage and should be addressed in the medium term. These works are identified in the table below.

It appears that at some stage, the contractor was instructed to change the start and finish straight line kilometres (SLK) on Talbot Road from 4.40 slk – 5.90 slk to 4.50 slk – 6.00 slk. This has resulted in a poor section of road slk 4.40 to slk 4.50 not being reconstructed. This section should be monitored for performance and included in a future reconstruction program.

Road	Summary of issues	Recommended mitigation works	Estimated Cost
Talbot Road – slk 4.50 – 6.00	Insufficient curve super elevation and culvert not wide enough.	Install additional signage at two bends.	\$5,000
		Extend culvert.	\$4,000
		Monitor road section slk 4.40 – 4.50 for future reconstruction.	
Cut Hill Road – slk 0.10 to 1.08 (Note: constructed by the Shire of York not contractors)	Culverts not wide enough and property entry culverts not installed.	Culverts to be widened and installed at property entries.	\$50,000
Quellington Road – slk 3.60 to 5.60	Insufficient curve super elevation and culverts not wide enough.	Install additional signage at two bends.	\$5,000
		Extend culverts.	\$8,000
Spencers Brook Road – slk 0.00 to 1.60	Insufficient curve super elevation. Insufficient road cross fall.	Monitor the road for performance when wet.	Nil.
Top Beverley Road – slk 9.78 to 11.78 (Note: constructed by the Shire of York not contractors)	Insufficient curve super elevation and culvert not wide enough.	Culvert to be extended.	\$4,000

Audit and Risk Committee Meeting Minutes

3 December 2018

Intersection of Berry Brow Road and Great Southern Highway	Minor issues only not needing rectification.	Nil.	Nil
		Total	\$76,000

Officers are recommending the following to facilitate the recommended works as outlined above:

- Utilise \$10,000 of the budgeted transfer to the Road Reserve in the current financial year to fund the additional signage identified.
- Include the remaining works (\$66,000) in the 2019/20 financial year budget with funds sourced from the Road Reserve to be undertaken in that financial year.
- The remaining funds being transferred to the reserve (\$204,000) to remain in the road reserve to fund any future issues identified.

In the absence of any written direction otherwise, it could be argued that the contractor was required to construct the roads in question in accordance with the RFT and therefore to the ARRB standards. Consequently, Officers are recommending that legal advice is sought in regard to the contractual obligations of SPA and the Shire for constructing the roads to the required standard.

Issues in relation to overall improvements to tender processes at the Shire.

It is clear that the scope of the work required in the tender was too large and complex. There were too many parcels of work included in one tender. The works should have been undertaken as a series of tenders in manageable parcels.

Furthermore, the tender also attempted to provide a mixture of shire staff and contractors on some works to "upskill" and "train" the outside workforce. The concept of working in partnership using Shire equipment and personnel was poorly explained, hard for contractors to price, and harder for Officers to assess.

This led to an external party (Howson Technical) being added to the tender evaluation panel and process. The issue with this is that no evidence can be found of obtaining the required number of quotes in accordance with the Shire's Procurement Policy for this engagement. This is a breach of the Shire's Procurement Policy and is outlined in more detail later in this report.

In addition to the complexity and scale of the scope of this tender, given the other priorities at the time, the organisation didn't have the capacity for other members of the Executive to be on the assessment panel. The involvement of another member of the Executive Team might have ensured that some of the governance issues surrounding the tender were identified and rectified earlier. This involvement occurred with the tender for capital works undertaken in the 2017/18 financial year with the Executive Manager Corporate and Community Services being on the tender assessment panel.

In hindsight, with these organisational limitations at the time, the scope of the tender should have been reduced to what could reasonably be expected to be achieved during this timeframe.

The tender documentation also included no requirements for measurement of performance. There was no requirement for contractors to provide "as constructed" drawings and no mechanism to hold this to account. Although this was a requirement identified in the assessment report to Council, this was not passed on formally to contractors. It was later identified in a response to a technical query however, there is no evidence of this being confirmed and followed up with the contractors and therefore drawings were not provided.

The Shire also has no mechanism to review payment milestones for large contracts by parties with segregation of purchasing responsibility. This means that there is limited checking and accountability for the works completed other than the responsible Senior Officer indicating goods are received and payment can be made. Sometimes, invoices are also presented to the CEO for co-signing however, there is no formal process in place for this, no checklist of issues to review and consider and no reconciliation of payments made.

Audit and Risk Committee Meeting Minutes

3 December 2018

Improvements were made to this process with the tender conducted in the 2017/18 financial year which resulted in the CEO obtaining independent advice on the works completed prior to authorising payment.

Officers are recommending a process be prepared and presented to the audit committee to improve this arrangement. This may also require changes to the procurement policy to effect this change.

In summary, there have been many organisational improvements to the tender process since this tender was undertaken in the 2016/17 financial year as a result of the Regulation 17 review and overall improvements to governance in the organisation. These include:

- Given limited organisational resources, WALGA tender services are now used for complex and large tenders. The Shire has the capacity to conduct small tenders however it lacks the organisational resources to effectively manage tenders for large and or complex works (ie Waste Tender currently being undertaken by WALGA on a fee for service basis).
- Internal control improvements have been made to ensure compliance with the Procurement Policy.
- Designs for the roads are now included as part of the tender documentation in line with the Talis Report. Although the 2017/18 works only included "Draft not for construction drawings", this was an improvement on the previous tender and it is planned that final drawings will be included in the future.
- A process has been developed and implemented to manage variations in contracts. This procedure provides for variations to be approved at various levels in the organisation depending upon the value. Variations to contracts over 10% value are required to be presented to Council for approval. This should assist with any issues with the contract being escalated.
- The involvement of two members of the Executive Team on the tender assessment panel is now required.

Notwithstanding these improvements this review is recommending the following further improvements are made in tender processes:

- The requirement for "As Constructed Drawings" be included in future tenders to enable assessment of the works completed.
- Process for review and approval of milestone payments for large contracts.

Furthermore, as identified later in this report, Officers are also recommending that a review of the Shire's procurement be undertaken against the industry report issued by the Auditor General on Local Government Procurement.

Other issues for consideration

The following issues have also been identified through the process of this review for consideration by the Audit Committee:

1. **Lack of detailed records associated with the tender.** Overall, there is a lack of detailed records associated with the tender which makes reviewing processes difficult. Improvements are required for future tenders of this nature which are expected to come from the Procurement review issued by the Auditor General as outlined previously in the report.
2. **Non-Compliance with purchasing policy.** There are examples where there is a lack of recorded information to demonstrate the purchasing policy was complied with. This is particularly the case in regard to the engagement of Howson Technical to undertake the design of the roads to be upgraded.

The purchasing policy requires that for this amount of work, three quotes (either written or verbal) are required to be obtained, stating:

Audit and Risk Committee Meeting Minutes

3 December 2018

“Obtain at least three verbal or written quotations, recommendation to purchase, include on quotation form reason for choosing selected supplier, and that the official order for the goods and services be countersigned by the Officers designated in this policy.”

The EMIDS indicated in an email to Howson Technical that he proposed to use the prices from other tenderers to obtain the three required quotes. The email which relates to this matter is attached for the Committee's review at Appendix 1. Although attempts were made to seek a breakdown of prices from all four tenderers, only one tenderer provided this detail. The price received from Howson Technical was cheaper than the price in that tender. Howson Technical was engaged by the EMIDS.

However, there is no record of a third quote being obtained or a rationale to explain the steps undertaken. The Officer could have proposed to have the third quote being a non-response from one of the tenderers or obtained verbal quote from another supplier, however this is not adequately recorded or explained.

The review also identified that there were a number of examples when purchase orders for the engagement of Howson Technical were raised after invoices had been received. It should be noted that this was not limited to the engagement of Howson Technical but an issue across the organisation in the 2016/17 financial year.

This was identified in the Audit Regulation 17 review conducted by Moore Stephens in May 2017 and adopted by the Audit Committee in August 2017. The Audit Regulation 17 Review Report made recommendations for further training and controls to be put in place across the organisation which has occurred. An update on this matter was reported to the Audit Committee in July 2018 outlining the improvements made and noting that Moore Stephens indicated significant improvement on this matter during the interim audit in April 2018.

Officers are proposing however, that the Procurement Policy is reviewed and amended to include a clause relating to consequences for non-compliance which may include disciplinary action in accordance with the Shire's Code of Conduct.

3. **Conflict of interest perceptions.** Concerns have been raised about the Shire engaging Howson Technical to be on the assessment panel and undertake the design for the road construction and upgrade works.

Officers are satisfied that this is not a conflict of interest as can be seen from the email engaging Howson Technical to do both parcels of work. This occurred on the same day, therefore prior to Howson Technical undertaking the review of the tenders. Howson Technical then went on to review the tenders and prepare a report which was presented to and approved by Council at the tender award.

There is a clear written intent by the EMIDS at the time to remove the design elements from the tenderers' responsibility at the commencement of the process, i.e. prior to the tender assessment by Howson Technical.

It could have been a potential conflict of interest if Howson Technical had assessed the tenders, then recommended that the design elements be removed and then was awarded the work.

Arguably, there is merit in having the company preparing the design part of the evaluation panel to assess the tenders as they have detailed knowledge of the scope of the works.

It is also noted that Howson Technical submitted a price to undertake project management of the works which would have provided the entire suite of services, however this was not accepted by the Shire of York as it was considered there was sufficient in-house expertise and capacity.

Therefore, notwithstanding the issues raised regarding compliance with the Procurement Policy identified above, based upon the information available at this time, officers are satisfied with the engagement of Howson Technical to undertake the design.

OPTIONS

Having considered the review of the tender as outlined in this report, the Committee and Council have the following options in regard to this matter:

Audit and Risk Committee Meeting Minutes

3 December 2018

- Utilise funds budgeted to be transferred to the road reserve to undertake the mitigation works outlined above on the roads in question to ensure the Shire's risks are managed.
- Obtain legal advice to determine if the contractor has any responsibility to rectify the issues associated with the three roads in question.
- Refer any of these issues identified as part of this review to the Public Sector Commission or other agency if they believe that misconduct or corruption has or may have occurred.
- Determine that the issues identified in this review or other matters are complex and involve many people in the organisation and therefore an independent review should also be undertaken by an external party.

IMPLICATIONS TO CONSIDER**Consultative**

In conducting this review, the following organisations have been consulted:

- WALGA
- Public Sector Commission
- Office of the Auditor General
- Crime and Corruption Commission

Strategic

The Council's Corporate Business Plan identifies Local Government Procurement and Contract Management as a priority organisational development initiative in the 2018/19 financial year.

The Auditor General has undertaken a focus audit on Local Government Procurement, a copy of which is attached at Appendix 2 to this report. This focus audit has identified that all local governments audited did not meet the expectations of the Auditor General's Office. The following are the recommendations from this report:

Recommendations

All LGs, including those not sampled in this audit, should review their policies, processes and controls against the focus areas of our audit in Appendix 1.

Each LG we audited should provide an action plan to address this recommendation, table it with their Council, and make it available on their website, as per the Local Government Act 1995.

Officers are recommending that as part of addressing this development initiative in the Corporate Business Plan, Officers review policies, processes and controls against the focus areas in line with the recommendations above and present a report on this matter to a future meeting of the Audit and Risk Committee.

This will be a review across all aspects of the issues identified including a process for cross checking and endorsing payments for large contracts.

Policy Related

Procurement Policy F1.2

Financial

The independent review of the road works undertaken cost the Shire \$18,935 (ex GST).

An allocation of \$280,000 was budgeted to be placed in the Road Reserve as part of the 2018/19 financial year budget to fund any mitigation works resulting from this tender review.

Officers are recommending:

Audit and Risk Committee Meeting Minutes

3 December 2018

- Utilise \$10,000 of the budgeted transfer to the Road Reserve in the current financial year to fund the additional signage identified.
- Include the remaining works (\$66,000) in the 2019/20 financial year budget with funds sourced from the Road Reserve to be undertaken in that financial year.
- The remaining funds being transferred to the reserve (\$204,000) remain in the road reserve to fund any future issues identified.

Legal and Statutory

Section 3.57 of the **Local Government Act 1995** relates to the need to conducting tenders:

3.57. Tenders for providing goods or services

- (1) *A local government is required to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods or services.*
- (2) *Regulations may make provision about tenders.*

Part 4 – Provision of goods and services in the **Local Government (Functions and General) Regulations 1996** provides more detail in regard to conducting tenders for local government.

Risk Related

This report identifies that the Shire failed to manage a number of risks. The strategies outlined in this report are designed to manage future risks in regard to road construction for the Shire.

Workforce

The mitigation works outlined in this report can be undertaken within existing workforce allocations. Some works may be undertaken by external contractors.

VOTING REQUIREMENTS

Not applicable.

RECOMMENDATION

That the Audit Committee recommends that Council:

1. Approves:
 - (a) Utilising \$10,000 of the proposed transfer to Road Reserve 49 for expenditure in the current financial year to fund the additional signage identified for Quellington Road Job Number 700601 and Talbot Road Job Number 7003.
 - (b) Including as part of the draft 2019/20 financial year budget \$66,000 from Road Reserve 49 to complete the works identified in this report.
 - (c) Keeping the remaining funds in the Road Reserve 49 (\$204,000) to fund any future issues identified.
2. Requests the CEO to obtain legal advice to determine if the contractor has any responsibility to rectify the issues associated with the three roads in question constructed as part of this contract.
3. Requests the CEO review the Shire's procurement policies, practices and procedures in accordance with the recommendation made by the Auditor General and present a report to a future meeting of the Audit and Risk Committee for consideration of any recommended improvements to be made.

COMMITTEE RECOMMENDATION**Moved: Cr Denese Smythe****Seconded: Cr Jane Ferro****That the Audit Committee recommends that Council:**

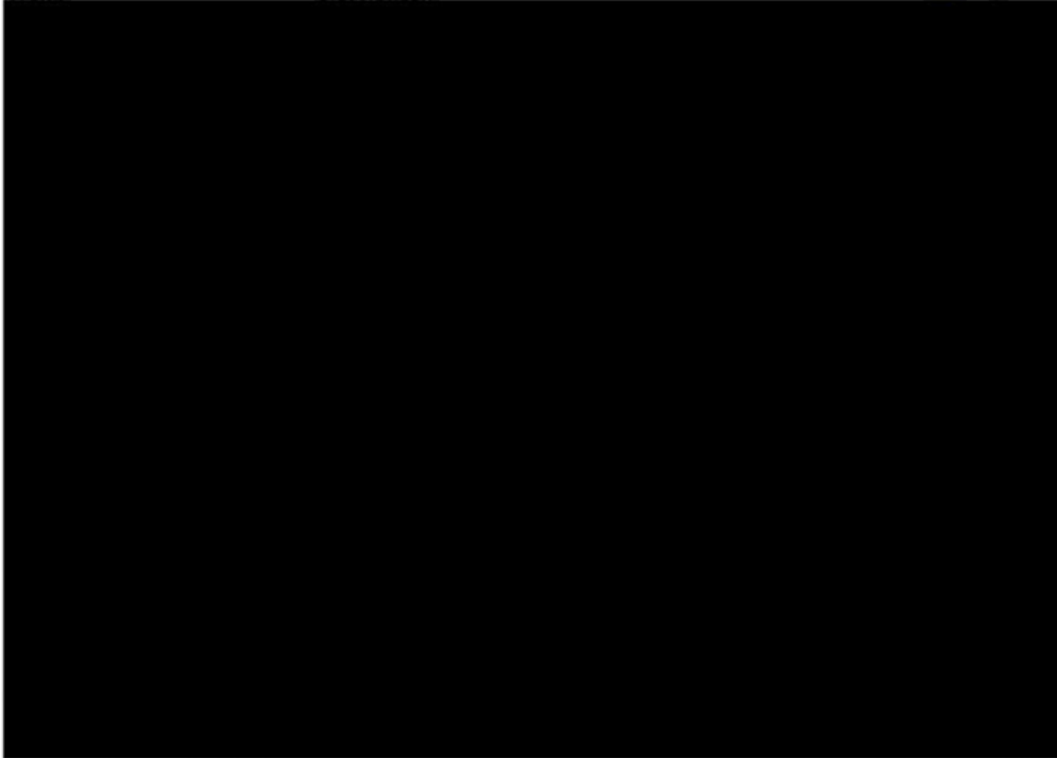
- 1. Approves:**
 - (a) Utilising \$10,000 of the proposed transfer to Road Reserve 49 for expenditure in the current financial year to fund the additional signage identified for Quellington Road Job Number 700601 and Talbot Road Job Number 7003.**
 - (b) Including as part of the draft 2019/20 financial year budget \$66,000 from Road Reserve 49 to complete the works identified in this report.**
 - (c) Keeping the remaining funds in the Road Reserve 49 (\$204,000) to fund any future issues identified.**
- 2. Requests the CEO to obtain legal advice to determine if the contractor has any responsibility to rectify the issues associated with Talbot, Quellington and Spencers Brook roads in question constructed as part of this contract.**
- 3. Requests the CEO to review the Shire's procurement policies, practices and procedures in accordance with the recommendation made by the Auditor General and present a report to a future meeting of the Audit and Risk Committee for consideration of any recommended improvements to be made.**

CARRIED: 7/0

Reason – To clarify names of the roads in the motion

Records

From: Bret Howson

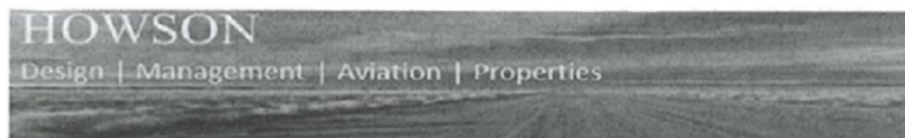


From: Bret Howson [redacted]
 Sent: Friday, 16 December 2016 2:51 PM
 To: Paul Crewe <cemids@york.wa.gov.au>
 Cc: Allan Rourke <worksmanager@york.wa.gov.au>
 Subject: RE: Capital Works Program (Tender 01-1617)

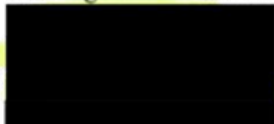
Excellent, thanks Paul.

I'll get started on this one on Monday.

Regards
 Bret.



Striving for Excellence in World Class Project Management



Audit and Risk Committee Meeting Minutes

3 December 2018

This email has been prepared in good faith on the basis of information available at the date of publication without any independent verification. HOWSON Management P/L can only guarantee or warrant the accuracy, reliability, completeness or currency of the information in this publication, at the date of publication. Readers are responsible for assessing the relevance and accuracy of the content of this publication. HOWSON Management P/L will not be liable for any loss, damage, cost or expense incurred or arising by reason of any unauthorised person using or relying on information in this publication.

If you are not the intended person of this email, please notify the sender and delete this email immediately.

From: Paul Crewe [mailto:emids@york.wa.gov.au]
Sent: Friday, 16 December 2016 11:55 AM
To: Bret Howson
Cc: Allan Rourke <worksmanger@york.wa.gov.au>
Subject: RE: Capital Works Program (Tender 01-1617)

Hi Brett,

I am happy to sign off on the following scope of works as listed below:

Our submission for Assessment of Tender 001-1617.

- Removal any works the Shire staff can do and suggest separate program of works
- Remove survey and design. Arrange separately during January
- Remove all seal works and use WALGA preferred panel to complete in January
- Remove purchase of materials where more economical for shire to purchase.
- Recommend appointment of tender or panel of tenderers.
- Prepare program for delivery of works.

\$5,900+GST

I think if the call is made to undertake the resealing works through the WALGA panel, this is something Allan and I can do in January, for a Feb Construction of which I am hoping Allan can oversee and manage.

I am very prepared to consider the design element as listed below:

Our submission for Project Management of survey and design works in January.

We will arrange survey (to be paid for by Shire) and complete all design works, to avoid services and land acquisitions and balance earthworks. We will provide a bill of quantities for purchasing of materials (separate from tender 01-1617)

- Cut Hill Road
- Quellington Road
- Spencers Brook Road
- Talbot Road
- Top Beverley Road
- Berry Brow Intersection
- Waterfall road Culvert

\$28,600+GST

However, as we need 3 quotes for this, I am hoping to use the design element the contractors have allowed for as their quotes to undertake the works. I am hoping if you are able to assist the Shire with the Tender assessments we can scope their design fee from the Tender documentation and then engage you as representing best value for money to undertake these works. This will prove that I have sought best value for money for the Shire (and avoid seeking 3 quotes for the works as design is included in the Tender prices)

I am confident that Allan and I can oversee the construction works, so I am not sure we require your services for this last element of the proposal.

Audit and Risk Committee Meeting Minutes

3 December 2018

If we could receive the proposals for the Design of the cemetery and a 2 stage Drainage plan for York (Town site East as the first stage and West as the second stage following the mid-year fin review) it would be appreciated.

Regards

Paul Crewe

Executive Manager
Infrastructure and Development Services



Shire of York
PO Box 22, York WA 6302
Phone: (08) 9641 2233 / Fax: (08) 9641 2202
Email: emids@york.wa.gov.au
Website: www.york.wa.gov.au

Disclaimer

1. The information contained in this e-mail message and any attached files may be confidential, protected by copyright or subject to legal professional privilege. Only the intended recipient is authorised to access or use the email and attached files. If you are not the intended recipient any use, disclosure or copying of this e-mail or any attached files is unauthorised. If you have received this e-mail in error, please notify the sender immediately by reply e-mail and delete all copies of the email together with any attachments.

2. We use virus-scanning software, however we do not guarantee that any email or attachment is secure, error-free or free of viruses. Before opening or using any attachments to this email you should check the attachments for viruses or similar. Our liability is limited to resupplying any affected attachments.

From: Bret Howson [REDACTED]
Sent: Friday, 16 December 2016 11:28 AM
To: Paul Crewe <emids@york.wa.gov.au>
Subject: Capital Works Program (Tender 01-1617)

1166054

Hi Paul,

Thank you for our meeting yesterday. I can confirm the following proposal.

Our submission for Assessment of Tender 001-1617.

- Removal any works the Shire staff can do and suggest separate program of works
- Remove survey and design. Arrange separately during January
- Remove all seal works and use WAGLA preferred panel to complete in January
- Remove purchase of materials where more economical for shire to purchase.
- Recommend appointment of tender or panel of tenderers.
- Prepare program for delivery of works.

\$5,900+GST

Our submission for Project Management of Reseal program in January.

- Prepare scope of request quotations from WAGLA preferred panel
- Assess and recommend award works
- Arrange and supervise purchase and delivery of aggregate
- Supervise works.

\$19,800+GST

Our submission for Project Management of survey and design works in January.

We will arrange survey (to be paid for by Shire) and complete all design works, to avoid services and land acquisitions and balance earthworks. We will provide a bill of quantities for purchasing of materials (separate from tender 01-1617)

- Cut Hill Road

Audit and Risk Committee Meeting Minutes

3 December 2018

- Quellington Road
- Spencers Brook Road
- Talbot Road
- Top Beverley Road
- Berry Brow intersection
- Waterfall road Culvert

\$28,600+GST

Our submission for Project Management of construction works.

- Cut Hill Road
- Quellington Road
- Spencers Brook Road
- Talbot Road
- Top Beverley Road
- Berry Brow intersection
- Waterfall road Culvert

\$67,000+GST

All travel is included, however accommodation will be additional if required.

Progress invoices will be submitted on the 15th and 30th of each month. Payment terms are 14days.

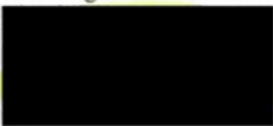
Thank you for the opportunity to quote for this work

Kind regards

Bret.



Striving for Excellence in World Class Project Management



This email has been prepared in good faith on the basis of information available at the date of publication without any independent verification. HOWSON Management P/L can only guarantee or warrant the accuracy, reliability, completeness or currency of the information in this publication, at the date of publication. Readers are responsible for assessing the relevance and accuracy of the content of this publication. HOWSON Management P/L will not be liable for any loss, damage, cost or expense incurred or arising by reason of any unauthorised person using or relying on information in this publication.

If you are not the intended person of this email, please notify the sender and delete this email immediately.

Western Australian Auditor General's Report



Local Government Procurement



Report 5: October 2018-19

**Office of the Auditor General
Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

Mail to:

Perth BC, PO Box 8489
PERTH WA 6849

T: 08 6557 7500

E: info@audit.wa.gov.au

W: www.audit.wa.gov.au

National Relay Service TTY: 13 36 77
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for
those with visual impairment.

© 2018 Office of the Auditor General Western Australia. All
rights reserved. This material may be reproduced in whole or
in part provided the source is acknowledged.

ISSN: 2200-1913 (Print)
ISSN: 2200-1921 (Online)

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Local Government Procurement

Report 5
October 2018-19



THE PRESIDENT
LEGISLATIVE COUNCIL

THE SPEAKER
LEGISLATIVE ASSEMBLY

LOCAL GOVERNMENT PROCUREMENT

This report has been prepared for Parliament under the provisions of section 25 of the *Auditor General Act 2006*.

This was a narrow scope performance audit, conducted under section 18 of the *Auditor General Act 2006* and in accordance with Australian Auditing and Assurance Standards. Narrow scope performance audits have a tight focus and generally target compliance with legislation, public sector policies and accepted good practice.

The audit objective was to determine if local governments have effective procurement arrangements in place.

I wish to acknowledge the cooperation of staff at the local governments included in this audit.

A handwritten signature in black ink, appearing to read 'C Spencer'.

CAROLINE SPENCER
AUDITOR GENERAL
11 October 2018

Contents

Auditor General's overview	4
Executive summary	5
Introduction	5
Background	5
Audit conclusion	6
Summary	7
Findings per local government	8
Recommendations	9
Response from local governments	10
Audit focus and scope	11
Findings	12
While all LGs had procurement policies and procedures, they are not always effectively and consistently used	12
LGs need better procurement oversight and controls	13
Procurement decisions and conflict of interest considerations need to be better documented	14
Appendix 1: Audit focus areas	16

Auditor General's overview

I am pleased to present this performance audit on aspects of local government procurement that require close attention.

Local governments in Western Australia manage more than \$40 billion in community assets and spend over \$4 billion annually on community infrastructure and services such as roads and footpaths, public halls, recreation facilities and rubbish collection.

Good procurement practices centred around the principles of probity, accountability and transparency are key to managing procurement risks and the delivery of good outcomes for ratepayers. When procurement processes are not followed, or local governments are seen not to be acting in the best interests of their communities, they face reputational damage and expose themselves to the risk of fraud and misconduct. Unfortunately, there are numerous recent reports from integrity agencies which highlight the very real consequences when procurement activities in the public sector are not managed effectively.

My report highlights weaknesses in procurement controls, processes and documentation across the 8 local governments we audited, as well as the need for them to build procurement capability to give staff the knowledge and skills to effectively carry out their jobs. These generally reflect areas for improvement identified in our previous audit reports about State Government entities as well as other public reports.

Some local governments disagreed with the significance of a number of control weaknesses identified. Local governments considered that a finding was not worthy of a 'significant' rating if the control weakness did not result in a breach of regulations or the audit did not find evidence of wrongdoing. While legislation places minimum specific requirements on local governments, they still need to ensure they have strong internal controls and good governance. Controls prevent things going wrong and are particularly important in financial management processes, where there is an inherent risk of financial misappropriation. I welcome discussion on this matter and am pleased all local governments have committed to amending their policies and procedures and improving internal controls over purchases, where required.

The findings from this audit have helped me identify areas worthy of future audit attention. Fostering enhanced understanding in the local government sector about the importance of strong internal control frameworks, around not only procurement, but over a wide range of areas, including information system security and regulatory functions, will be prioritised in our future work. I encourage all local governments to review their procurement practices against the focus areas of this audit.



Executive summary

Introduction

The objective of this audit was to assess the effectiveness of procurement arrangements at 8 local government entities (LGs) of varying sizes in both metropolitan and regional Western Australia.

Background

There are currently 148¹ LGs in WA. The population and geographical spread of each LG varies significantly, from small regional LGs like the Shire of Sandstone with a population of around 90, to large metropolitan LGs like the City of Stirling with a population of around 220,000.

LGs in WA employ around 15,000 people and manage more than \$40 billion in community assets. In 2016-17, the total expenditure across all Western Australian LGs was over \$4 billion.

Procurement activities in LGs are primarily governed by the Local Government (Functions and General) Regulations 1996 (the Regulations). The Regulations require LGs to have policies for purchases that are expected to be less than \$150,000. LGs develop their own policies, which are required to cover things like the form (verbal or written) and minimum number of quotes that must be obtained, and how procurement information will be recorded and retained.

For purchases over \$150,000, the Regulations set specific requirements for public tender. These include advertising, acceptance and rejection of tender applications, notification of outcomes, and maintaining a tenders' register.

The Regulations also allow for exemptions from the public tender process, these include, but are not limited to:

- certain emergency situations
- if a contract is to be awarded through auction (with Council approval)
- if goods and services are obtained through the WA Local Government Association's (WALGA) Preferred Supplier Program – a program of suppliers that have been pre-qualified to supply certain goods and services. WALGA members, of which most LGs are, can access the program.

LGs that are members of WALGA can also access a procurement toolkit that includes purchasing and contract management templates. LGs that use WALGA services are still required to meet their own policy and probity requirements and comply with the Regulations.

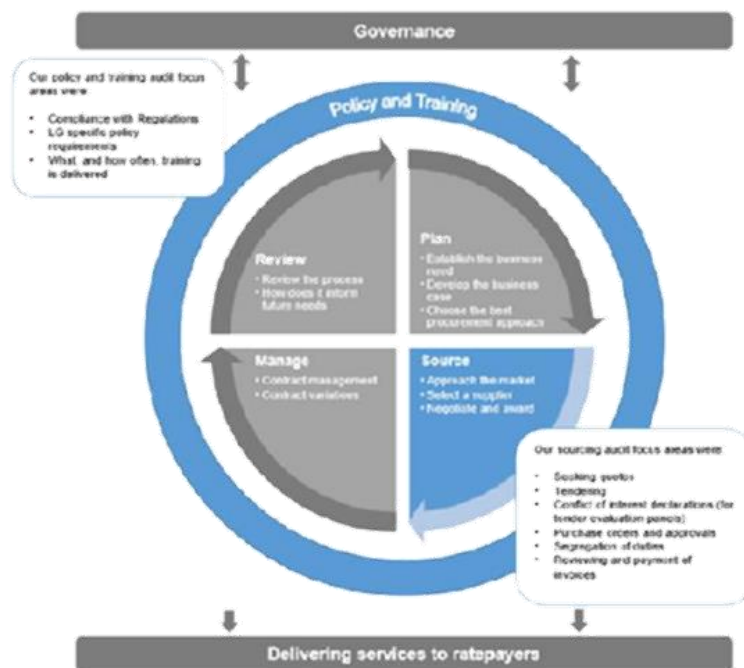
There are a number of procurement processes and controls that help reduce broader procurement risks and support value for money (Figure 1). Some of these are covered in Regulations, others are based on sound practice.

Due to a variety of factors affecting the way that LGs procure, we did not expect to find identical procurement practices across the LGs included in our audit. The audit therefore required significant judgement when assessing proper procurement practices. However, we did expect them to meet the principles of the *Local Government Act 1995* which places obligations on councils to oversee the allocation of the LG's finances and resources, and for determining the LG's policies, as well as for LGs to keep proper accounts and records.

¹ This includes 137 LGs, 2 Indian Ocean territories and 9 regional councils.

Furthermore, LGs are required to establish efficient systems and procedures for financial management which includes procurement.

Our audit focus areas are set out in Appendix 1. We reviewed the processes and controls used by LGs, but we did not review if procurement decisions attained the best value for money or outcomes for LG communities.



Source: OAG, with blue shading showing areas within audit scope

Figure 1: Procurement framework

Audit conclusion

All 8 local governments we reviewed had shortcomings in their procurement practices, most related to weak procurement controls, processes and documentation for tendering, purchase orders and approvals, and reviewing invoices and payment. However, we did not identify any evidence of misconduct.

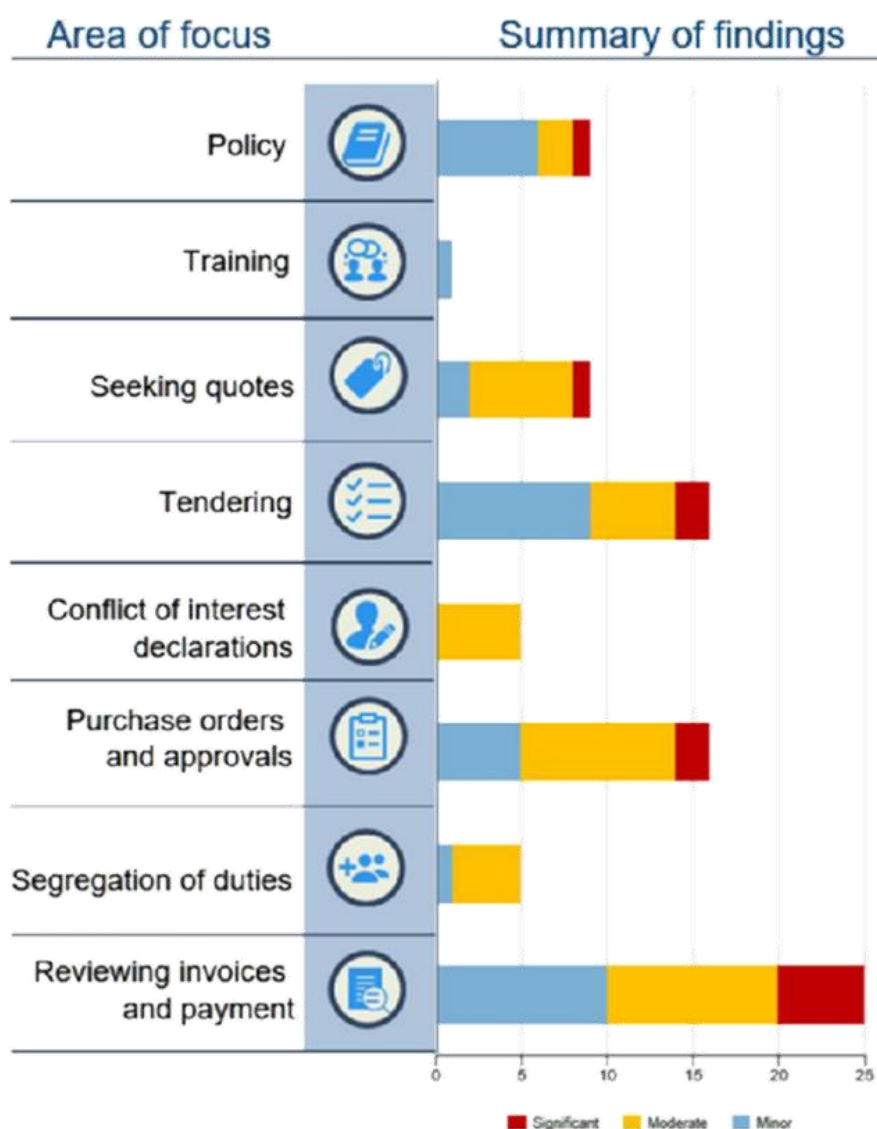
Local governments varied in how well they complied with legislation and their own procurement policies. While local government's policies broadly met regulatory requirements, they need to do more to monitor procurement controls and the effectiveness of processes. We saw no notable difference in the effectiveness of controls between the regional and metropolitan, and the small and large local governments we examined.

Having policies and controls that are appropriate, and monitoring their effectiveness is essential if local governments, and the ratepayers that they serve, are to have confidence in local government procurement activities. Procurement practices that focus solely on minimum compliance with legislation are unlikely to provide local governments with the oversight and control they need to address risks and ensure value for money in their procurement.

The issues identified in this audit are relatively simple to fix. By addressing them, governance of this important local government function can be strengthened.

Summary

We reported 86 detailed findings across the 8 LGs. This included 11 significant findings across 5 LGs, and 41 moderate and 34 minor across all 8 LGs. Figure 2 shows the findings against all our audit focus areas.



Source: OAG

Figure 2: Summary of key findings

Findings per local government

The issues we identified represent weaknesses in key policy and control principles. Figure 3 shows the breakdown of findings for each of the 8 LGs we reviewed, and shows no specific trends across size or location of the LG.

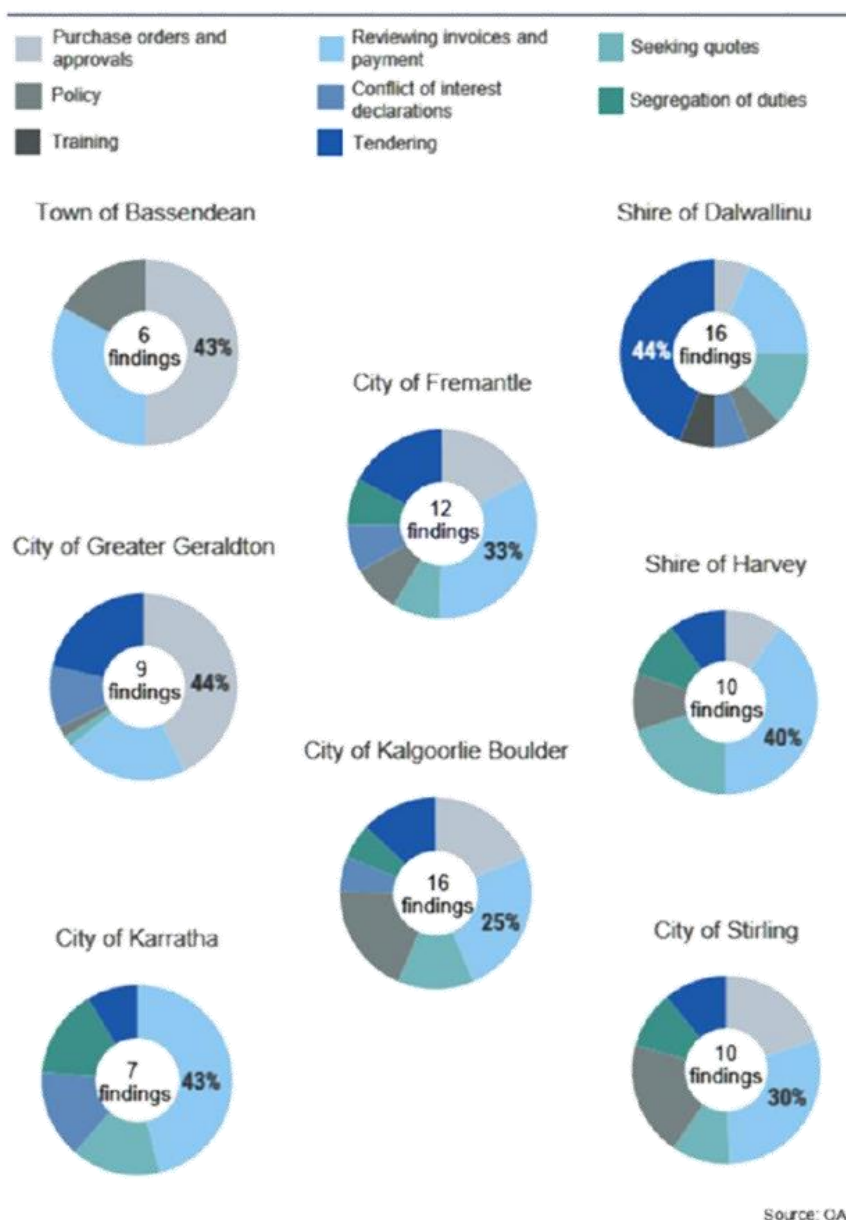


Figure 3: Key findings by LG

Recommendations

All LGs, including those not sampled in this audit, should review their policies, processes and controls against the focus areas of our audit in Appendix 1.

Each LG we audited should provide an action plan to address this recommendation, table it with their Council, and make it available on their website, as per the *Local Government Act 1995*.

Response from local governments

Local governments in our sample generally accepted our recommendations and confirmed that, where relevant, they have either amended their policies, procedures or administrative systems or will improve controls for monitoring and managing procurement activities.

Audit focus and scope

The audit objective was to determine if LGs have effective procurement arrangements in place.

The specific lines of inquiry were:

- Have LGs established policies and procedures for procurement of goods and services?
- Is there effective oversight and control of procurement activities?

We visited and reviewed the following LGs:

- Town of Bassendean
- Shire of Dalwallinu
- City of Fremantle
- City of Greater Geraldton
- Shire of Harvey
- City of Kalgoorlie Boulder
- City of Karratha
- City of Stirling.

We assessed LGs against the policy, training, and sourcing audit focus areas shown in Appendix 1. This audit did not review if procurement decisions attained the best value for money or outcomes for LG communities.

At each LG we selected 20 transactions with a value under \$150,000. For these items we reviewed recordkeeping of procurement activities, segregation of duties, quote processes, decision and approval delegations, LG policy and compliance with the Regulations. We also reviewed LGs use of WALGA's Preferred Suppliers as a procurement route, but did not review the arrangements in place at WALGA.

We reviewed a separate sample of 5 tenders from each LG. We assessed them against the requirements in the Regulations, including where and how long they were advertised, how submissions were recorded, if assessments were completed and recorded and if tenderers were notified of outcomes. We also reviewed how LGs recorded and assessed declarations of interests for tender evaluation panels and where applicable, council agendas, minutes and reports.

This was a narrow scope performance audit, conducted under section 18 of the *Auditor General Act 2006* and in accordance with Australian Assurance Standards ASAE 3500 Performance Engagements. We complied with the independence and other relevant ethical requirements related to assurance engagements. Performance audits primarily focus on the effective management of agency and LG programs and activities. The approximate cost of undertaking and tabling of this audit was \$470,000.

Findings

While all LGs had procurement policies and procedures, they are not always effectively and consistently used

All LGs had policies and training in place to support staff in the procurement process. However, we found examples where LG procurement activity did not comply with their own policies, either because staff did not understand the policy requirements, or the policy did not meet the LG's needs. This included instances where the purchasing method used did not comply with the LG's own policies:

- 5 of the 8 LGs had instances of staff not seeking and recording quotes in line with their own policies
- 2 LGs had purchases that should have gone to tender, but did not.

LGs do not always purchase in line with their own policies

We found 23 purchases across 5 LGs, one of which had 8 instances where staff did not obtain quotes or failed to record them in accordance with their policies. Seeking and recording quotes promotes open and effective purchasing. When LGs do not comply with their own policies it reduces the likelihood they will get value for money and increases the potential for misappropriation of funds.

We also identified 2 purchases at 2 LGs that should have gone to tender, but did not. One LG sought quotes for the purchase from a number of suppliers, but did not tender. The other accepted a quote from a single supplier. Neither process met the tender, or exemption requirements under the Regulations. Tendering for high value purchases supports LGs in understanding the market and encourages open and effective competition for suppliers.

All LGs had procurement policies but there is opportunity to improve

All 8 LGs we reviewed had purchasing policies. At the time of our audit, 1 LG had a high level policy which did not meet the requirements of the Regulations. The LG has since updated its policy to meet requirements.

LGs should review their policies to ensure things like purchasing thresholds and quote requirements reflect current needs. In doing this LGs demonstrate they meet regulatory requirements and their policies are fit for their purpose. The issues identified above, around non-compliance with policy, also highlight an opportunity for LGs to review the appropriateness of their policies. Non-compliance can indicate a lack of understanding by staff, or that policies no longer meet the needs of the LG.

LGs provided staff with procurement training

All 8 LGs provided procurement training to staff. Three LGs delivered procurement training programs that included both induction and set refresher sessions. We found the training content to be sound as it not only covered policy and legislative requirements, process and procedures, but also provided essential context around procurement compliance and probity.

The other 5 LGs provided training at induction, through on-the-job activities or as a result of policy updates. We found this training covered policy requirements, but provided less context around procurement risks and individual accountability. These LGs also lacked a clear approach to providing refresher training.

The Corruption and Crime Commission's 2015 *Report on Misconduct Risk in Local Government Procurement*² (CCC report) identified inadequate training as one of the risks common to procurement related misconduct in LGs. Structured training and regular refresher training helps LGs manage this risk and reduce the number of instances of non-compliance with LG policies.

LGs need better procurement oversight and controls

We found weaknesses in key controls around approvals, segregation of duties, and checking of invoices at the 8 LGs. This exposes LGs to unnecessary procurement risks, such as improper use of funds or paying for goods and services not received.

Controls over raising and approving purchase orders could be improved

We saw a range of control weaknesses over purchase orders across all LGs, these included:

- 5 purchase orders across 4 LGs that were approved by staff without the appropriate authority to do so. All LGs maintained lists of the role, position and dollar value limits of staff that are authorised to approve purchase orders. However, these approval limits were not always complied with, which increases the risk that goods or services are procured by someone without the proper experience or authority to determine the best value purchase for the LG.
- 13 instances across 5 LGs where purchase orders were raised after invoices were received. Purchase orders act as an internal approval and control mechanism to proceed with a purchase. These controls are ineffective if purchase orders are raised after goods and services have been received. It is not possible for the LG to determine who approved the initial request for the goods or services, and if they had the proper authority to do so.
- We found a small number of purchase orders at 3 LGs that were raised for \$0 or for a nominal value (e.g. \$0.91) that did not reflect the expected spend. This was despite there being a known budget, quote or existing contracts for many of these items. Purchase orders should be raised for the full, expected amount prior to the purchase being made and approved by someone with appropriate delegation. This increases the likelihood that expenditure will be capped or monitored.

LGs should strengthen processes for checking goods and services when receiving them

We identified 36 invoices across 8 LGs that could not be verified against purchase orders, quotes or contracts. The invoices contained insufficient detail to reconcile them against agreed contract milestones and price schedules, but had still been approved for payment by the LG. The invoices included instances of LGs being overcharged and undercharged. Verifying invoices for payment is an important control to ensure that LGs have received the expected goods and services and that they have been correctly charged.

It is important that even small variances are checked as these are more likely to go undetected for long periods of time. The CCC Report identified supervisors not checking payment processes and work actually done on contracts as common risks to procurement related misconduct.

Sound practice is to ensure that there is evidence to support all transactions and that a clear audit trail exists. This includes documentation for contract payments, any variations, and reviewing supplier invoices for accuracy.

² Corruption and Crime Commission. 2015. *Report on Misconduct Risk in Local Government Procurement*.

LGs had weaknesses in their segregation of duties

Five of 8 LGs had not effectively segregated key steps in the procurement process or had insufficient records to show controls had been followed. For example:

- In 9 of the 20 purchases we reviewed at 1 LG, the same person had approved purchase orders, checked that goods and services had been received, and approved invoices to progress for payment. The 9 purchases totalled less than \$150,000.

Four LGs captured insufficient information for us to independently verify who was receiving goods and services and approving invoices to progress to payment. Without clear records the risk of inappropriate payments is increased and the effectiveness of monitoring controls is reduced.

Stronger controls would include, where possible, the implementation of automated systems that require segregation across the different procurement functions.

Segregation of duties is a key internal control which assumes the risk of two or more people making the same error or colluding to defraud is less than an individual acting alone³. The CCC Report identified failure to separate duties as a risk common to procurement related misconduct. The report cited the example of one person being able to be involved in various stages of organising contracts and authorising payments. Segregating duties is one key way LGs can reduce this risk.

In smaller LGs, where resources are limited and full segregation is more difficult, the increased involvement of other senior staff in checking purchases and controls can mitigate this risk.

While we identified weaknesses in individual segregations, we did not identify any purchases where one person was the sole approver for all steps in the process, including payment.

Procurement decisions and conflict of interest considerations need to be better documented

To ensure accountable and transparent procurement activities LGs need to document key processes. This includes justifying the use of sole supplier exemptions, tendering decisions and potential conflicts of interests.

Exemptions from seeking quotes are regularly used, but are poorly documented and not always justified

All 8 LGs claimed exemptions from procurement policies for purchases we reviewed. Exemptions can improve efficiency in procurement activities, but need to be properly managed and sufficiently justified. They should not be used to avoid testing the market. Of the 8 LGs:

- 5 LGs did not have sufficient records to support sole supplier exemptions, 3 LGs did.
- 1 LG used the sole supplier provisions 5 times for purchases totalling nearly \$150,000 but did not keep records to support these exemptions in line with its own policy. In 1 instance, when we requested support for the use of the sole supplier provision the LG advised that the supplier was an authorised distributor of a product, not that they were a sole supplier.

There are opportunities for LGs to be more transparent and efficient around when exemptions can be applied. For example, 1 LG achieved this by including a list of purchase types that were exempt from policy requirements (e.g. legal fees, utilities). Ideally this list

³ Western Australian Local Government Accounting Manual, Section 7 – Internal Control Framework, p 27.

would be approved by Council. Reporting higher value exemptions to Council, or a committee of Council (such as the Audit Committee) would also improve transparency and accountability. One LG already included this reporting mechanism in its policy.

Recording of tender processes and conflict of interests could be improved

Under the Regulations tenders have a number of specific requirements. We found 7 LGs could improve the information they captured on tender processes, for example:

- proof of when and where tenders have been advertised
- individual tender panel assessments
- sufficient detail in individual panel member workbooks to support awarding of scores.

Complete records provide transparency that tenders are handled and assessed in line with regulatory requirements and the LG's policy. All LGs are required to maintain a Tenders Register and make it available for public inspection. All LGs maintained a public register but only 1 had the information available on its website. Making the register available online can reduce barriers to how the public accesses the information and increase confidence in tender processes.

We found 1 LG did not have a clear record to support why Council did not accept the tender evaluation panel's recommendation. Evaluation panels only make a recommendation to Council, who are not obliged to accept the recommendation. However, keeping a record of Council's reasons for not following a tender panel's recommendation supports the principle of transparent and accountable decision making and the requirement to keep proper records of the affairs of the LG.

We also identified weaknesses in how 5 LGs recorded declarations of interest for tender evaluation panel members. Declaring an interest doesn't automatically exclude someone from taking part in the evaluation process. However, there should be a clear record that a declaration has been made and signed, reviewed by someone with appropriate authority, and assessed as to whether it results in an actual, potential or perceived conflict of interest. The decision made on how to remove or manage the conflict should be clearly recorded. Weaknesses we identified are shown in Figure 4.

Declarations of interest and management of conflicts – Tender panels

Four of the 8 LGs we reviewed had weak processes:

- 2 LGs required panel member declarations of interest, but for some samples none were recorded and for other samples some panel member declarations were retained, but others were missing
- 1 LG had instances of incomplete and unsigned panel member declarations
- 1 LG had 3 instances where panel members had declared interests and they were appropriately recorded. However, it was not clear how the interests were addressed. In all but 1 instance the panel member remained on the evaluation panel.

One LG only required panel members to complete a declaration if a conflict existed. Providing positive assurance by requiring declarations from all panel members is a sound approach that encourages all staff to engage with the process and consider if any real or perceived conflicts of interest exist.

Figure 4: Weaknesses in the management of conflict of interest declarations

Appendix 1: Audit focus areas

The following table shows our audit focus areas. They cover a number of sound procurement practices and controls, and are not intended as an exhaustive list.

Procurement Framework	Focus Area	What we expected to see:
Policy	<i>Policy</i>	<ul style="list-style-type: none"> LGs regularly review policy to assess if value thresholds and quote requirements reflect current needs policies are clear about when and how to apply exemptions
Training	<i>Training</i>	<ul style="list-style-type: none"> LGs provide all staff involved in the procurement process with training in relevant policy and processes training emphasises personal accountability and how probity and transparency relate to procurement LGs provide staff with refresher training
Sourcing	<i>Seeking quotes</i>	<ul style="list-style-type: none"> that business requirements were determined prior to engaging suppliers LG staff used the right purchasing method, as required by their own policies and the Regulations that the use of exemptions was justified and documented
	<i>Tendering</i>	<ul style="list-style-type: none"> that tenders were advertised, opened, assessed and recorded in line with the Regulations documentation was retained to support open, fair and transparent decisions, and show that processes have been followed that a Tenders Register was maintained in line with Regulations
	<i>Conflict of interest</i>	<ul style="list-style-type: none"> that tender evaluation panel members provide positive assurance declarations that declarations were retained and there was a record of how they were assessed and how any conflicts were addressed
	<i>Purchase orders and approvals</i>	<ul style="list-style-type: none"> that purchase orders were raised for the full expected amount of the procurement purchase orders were approved by staff with appropriate authority internal approvals were obtained before goods and services were purchased
	<i>Segregation of duties</i>	<ul style="list-style-type: none"> appropriate segregation of duties across the procurement process
	<i>Reviewing invoices and payments</i>	<ul style="list-style-type: none"> any differences between invoice charges and quoted or contracted rates had been reviewed and appropriately justified goods and services were received and approved by staff with appropriate authority that there were strong controls around payment of suppliers and access to bank accounts documentation was retained to support open, fair and transparent decisions, and show that processes have been followed

Auditor General's reports

Report number	2018-19 reports	Date tabled
4	Opinions on Ministerial Notifications	30 August 2018
3	Implementation of the GovNext-ICT Program	30 August 2018
2	Young People Leaving Care	22 August 2018
1	Information Systems Audit Report 2018	21 August 2018
Report number	2018 reports	Date tabled
13	Management of Crown Land Site Contamination	27 June 2018
12	Timely Payment of Suppliers	13 June 2018
11	WA Schools Public Private Partnership Project	13 June 2018
10	Opinions on Ministerial Notifications	24 May 2018
9	Management of the State Art Collection	17 May 2018
8	Management of Salinity	16 May 2018
7	Controls Over Corporate Credit Cards	8 May 2018
6	Audit Results Report – Annual 2017 Financial Audits and Management of Contract Extensions and Variations	8 May 2018
5	Confiscation of the Proceeds of Crime	3 May 2018
4	Opinions on Ministerial Notifications	11 April 2018
3	Opinion on Ministerial Notification	21 March 2018
2	Agency Gift Registers	15 March 2018
1	Opinions on Ministerial Notifications	22 February 2018



Office of the Auditor General
Western Australia

7th Floor Albert Facey House
469 Wellington Street, Perth

Mail to:
Perth BC, PO Box 8489
PERTH WA 6849

T: 08 6557 7500

E: info@audit.wa.gov.au

W: www.audit.wa.gov.au



Follow us on Twitter @OAG_WA



Download QR Code Scanner app and
scan code to access more information
about our Office



Shire of York**180138-REP-001****Roads Geometry Verification Report**

Prepared By:

Chris Coates
PrincipalPO Box 2209
BUNBURY WA 6231
Phone 0409 879 059
Email: coatescivilconsulting@bigpond.comDate: August 2018
File Reference: JMD236
Status: Ver B1

Document Control

Revision Number	Date	Revision Description	Author	Client Approval
A	31-7-2018	Draft 1 for client review	CC	
B	2-8-2018	Draft 2 for Shire review	CC	
B1	6-8-2018	Berry Brow Rd site added	CC	

Table of Contents

1.0	Introduction	1
1.1	Assessment Methodology	1
1.2	Terminology	1
1.3	Assessment Limitations	1
2.0	Top Beverley Road SLK9.78 - 11.78km	2
2.1	Geometric Summary	2
2.2	Defects Identification	2
2.3	Summary	3
3.0	Talbot Road SLK4.40 - 5.90km	4
3.1	Geometric Summary	4
3.2	Defects Identification	4
3.3	Summary	5
4.0	Cut Hill Road SLK0.10 - 1.08km	6
4.1	Geometric Summary	6
4.2	Defects Identification	6
4.3	Summary	6
5.0	Quellington Road SLK3.60 - 5.60km	7
5.1	Geometric Summary	7
5.2	Defects Identification	7
5.3	Summary	8
6.0	Spencers Brook Road SLK0.00 - 1.60km	9
6.1	Geometric Summary	9
6.2	Defects Identification	9
6.3	Summary	9
7.0	Berry Brow Road / Gt Southern Hwy Intersection	10
7.1	Geometric Summary	10
7.2	Defects Identification	10
7.3	Summary	10
8.0	Remediation Methodologies	11
9.0	Conclusion / Recommendations	11
	Appendix A - Site Plan - Profiles	12

1.0 Introduction

This report investigates five road sites within the Shire of York local roads network that were reconstructed in 2016. Investigation relates to review of the current geometrical road condition against Main Roads WA current design standards.

1.1 Assessment Methodology

For each site existing road geometry has been fitted to the captured road alignments and crossfalls have been calculated based on feature survey data. Design curve crossfalls and superelevations have been referenced from MRWA Horizontal Curve Tables and a comparison between these plotted on Road Longsection Profiles as attached at Appendix A.

Commentary is then made to identify defects and deficiencies for further assessment and action as required.

All road sites have been assessed based on a posted speed limit of 110km/h. This speed is not achievable at several curves assessed and a note of the indicative design speed has been made at each curve based on the curve radius and design superelevation.

Irrespective of the indicative design speeds noted, all superelevation development lengths have been based on a 110km/h design speed, or at 15 metres length per % change in surface crossfall.

1.2 Terminology

Within this assessment, all road SLK (Straight Line Kilometres) measurements are sourced from the Main Roads WA GPS-SLK website page.

"Left-Hand" (LHS) and "Right-Hand" (RHS) lanes refer to left and right lanes either side of the road centreline when viewed in the direction of INCREASING road SLK.

1.3 Assessment Limitations

Note should be made of the following limitations in the assessments undertaken in this report.

1. The feature survey data obtained for each site consists of road formation cross-sections taken at approximately 20 metre intervals along the road centreline. Any pavement inconsistencies within this 20 metre interval will not be captured by the feature survey data and so may not be assessed in this report.
2. The feature survey data consists of field captured points adjacent to the road centreline and at the edge of bitumen and road shoulders. Any pavement level inconsistencies within the lanes (such as wheel path rutting) will not be captured by the feature survey data and so may not be assessed in this report.

2.0 Top Beverley Road SLK9.78 - 11.78km

Top Beverley-York Road (Road 4330009) section SLK9.78 - 11.78km is situated in gently undulating terrain in open farming country. The start SLK is located approximately 1.9km south of the intersection of Gwambygne Road East.

There is a major creek crossing situated at SLK10.51km.

Refer to sheets 180138-001-001 to 180138-001-003 at Appendix A for Plan-Profile display drawings.

2.1 Geometric Summary

Curves on this road section are summarised as follows:

SLK St (km)	SLK End (km)	Curve Radius (m)	Design Superelevation	Indicative Design Speed (*)
9.96	10.04	256 (L)	6%	70 km/h
10.35	10.48	571 (R)	6%	110 km/h
11.03	11.11	2620 (R)	Adverse	110 km/h
11.11	11.71	374 (R)	6%	90 km/h
11.71	11.27	3120 (R)	Adverse	110 km/h

* Indicative design speeds referenced from MRWA Horizontal Curve Tables for existing curve radii and design superelevations.

2.2 Defects Identification

Deficiencies noted are as follows:

1. SLK9.96-10.04km, LH Curve, the RHS lane (outside of curve) **significantly** fails to achieve design road superelevation.
2. SLK10.35-10.48km, RH Curve, the LHS lane (outside of curve) fails to achieve design road superelevation.
3. SLK 10.60-10.92km, Straight, RH lane has severe lack of pavement crossfall (significant lengths less than 1% crossfall).
4. SLK11.11-11.71km, RH Curve, the LHS lane (outside of curve) fails to achieve design road superelevation.
5. SLK 11.24-11.60km, Straight, RH lane has severe lack of pavement crossfall (significant lengths less than 1% crossfall).

2.3 Summary

A predominant deficiency at this site is lack of adequate superelevation development in curves, particularly in the outside lanes. This presents a risk to traffic being unable to traverse the curves satisfactorily. Being the outside of the curve, there is little room for vehicle correction before vehicles encounter the unsealed gravel shoulder and road verge.

Both main lengths of straight road with flat pavement crossfalls are situated on moderate longitudinal grades so ponding may not be excessive. There is risk though that excessive water will be retained on the road surface, as it will flow along the lanes rather than be shed towards the road edges by the surface crossfall. This can be exacerbated by any pavement rutting which will prevent water shedding towards the road edges. Close inspection for water ponding risk is required at SLK11.54km where there is both minimal transverse longitudinal grade.

3.0 Talbot Road SLK4.40 - 5.90km

Talbot Road (Road 4330003) section SLK4.40 - 5.90km is situated in gently undulating terrain in open farming country. The start SLK is located approximately 3.4km south west of the intersection of Qualen West Road.

The subject road section generally climbs from an east to west direction.

Refer to sheets 180138-002-001 to 180138-002-003 at Appendix A for Plan-Profile display drawings.

3.1 Geometric Summary

There are several multi-radii and reverse curves on this road section. This requires complex road superelevation requirements. These are summarised as follows:

SLK St (km)	SLK End (km)	Curve Radius (m)	Design Superelevation	Indicative Design Speed (*)
4.73	4.80	196 (R)	6%	70 km/h
5.07	5.42	264 (L)	6%	80 km/h
		2823 (L)	3%	110 km/h
		301 (L)	6%	80 km/h
5.52	5.73	316 (R)	6%	80 km/h
		864 (R)	6%	110 km/h
		245 (R)	6%	70 km/h
5.79	5.86	479 (R)	3%	70 km/h
5.86	5.94	770 (L)	3%	90 km/h

* Indicative design speeds referenced from MRWA Horizontal Curve Tables for existing curve radii and design superelevations.

3.2 Defects Identification

Deficiencies noted are as follows:

1. SLK 4.40-4.60km, Straight, RH lane appears to have excessive adverse crossfall. The reason for this anomaly is not known.
2. SLK4.73-4.80km, LH Curve. Some deficiencies in adequate superelevation development prior to the curve tangent points. There appears to be adequate superelevation development through the curve.
3. SLK5.07-5.42km, LH Curve. Some deficiencies in adequate superelevation development prior to the curve tangent points and design superelevations are not achieved through curves. The curve is a series of variable radii broken back curves which can lead to driver difficulty in negotiating the curve safely.

-
4. SLK 5.52-5.73km RH Curve. Adequate superelevation developed on approaches and through curve. The curve is a series of variable radii broken back curves which can lead to driver difficulty in negotiating the curve safely.
 5. SLK 5.79-5.94km, LH & RH Reverse Curves, superelevation development generally adequate given extremely short distances available between and through curves.

3.3 Summary

Crossfalls and superelevation development through the site is generally considered acceptable with the exception of noted locations where superelevation is not developed prior to entering curves.

The main deficiency at this site is the variable radii, broken back and reverse curves, which when combined with vertical geometry and limited sight distances, can lead to difficulty for drivers in accurately positioning their vehicle in their traffic lane and negotiating the curves safely.

4.0 Cut Hill Road SLK0.10 - 1.08km

Cut Hill Road (Road 4330020) section SLK0.10 - 1.08km is situated in gently undulating terrain in open farming country, generally falling along the direction of increasing SLK to the south east. The start SLK is located approximately 0.1 km south of the intersection of Great Southern Highway.

Refer to sheets 180138-003-001 to 180138-003-002 at Appendix A for Plan-Profile display drawings.

4.1 Geometric Summary

Curves on this road section are summarised as follows:

SLK St (km)	SLK End (km)	Curve Radius (m)	Design Superelevation	Indicative Design Speed (*)
0.10	0.14	127 (L)	6%	50 km/h
0.14	0.19	245 (L)	6%	70 km/h
0.19	0.66	33757 (R)	Adverse	110 km/h

* Indicative design speeds referenced from MRWA Horizontal Curve Tables for existing curve radii and design superelevations.

4.2 Defects Identification

Deficiencies noted are as follows:

1. SLK0.10-0.19km, LH Curve, the RHS lane (outside of curve) **significantly** fails to achieve design road superelevation.
2. SLK 0.22-1.08km, Straight, LH lane has severe lack of pavement crossfall (significant lengths less than 1% crossfall).

4.3 Summary

The curve at the northern end of the site has substandard superelevation development on the outside lane. This presents a risk to traffic being unable to traverse the curve satisfactorily. Being the outside of the curve, there is little room for correction before they encounter the unsealed gravel shoulder and road verge. It is acknowledged that there is a major intersection 0.1km to the north of this curve and traffic speeds will be decreasing due to this. Review to ensure adequate signage warning of the curve and intersection may be warranted.

Though there are some lengths of straight road with flat pavement crossfalls that are situated on moderate longitudinal grades, there are significant lengths with nil or minimal longitudinal grade. This presents a risk of water ponding on the road surface and presenting a traffic hazard.

5.0 Quellington Road SLK3.60 - 5.60km

Quellington Road (Road 4330006) section SLK3.60 - 5.60km is situated in gently undulating terrain in open farming country. The start SLK is located approximately 3.6km east of the intersection of Northam-York Road.

The subject road section generally climbs from a west to east direction.

Refer to sheets 180138-004-001 to 180138-004-003 at Appendix A for Plan-Profile display drawings.

5.1 Geometric Summary

There are several multi-radii curves on this road section. These are summarised as follows:

SLK St (km)	SLK End (km)	Curve Radius (m)	Design Superelevation	Indicative Design Speed (*)
4.36	4.75	498 (L)	6%	100 km/h
		286 (L)	6%	80 km/h
		936 (L)	4%	110 km/h
		362 (L)	6%	90 km/h
		366 (L)	6%	90 km/h
4.84	5.12	384 (R)	6%	90 km/h
		306 (R)	6%	80 km/h
		406 (R)	6%	90 km/h
		732 (R)	6%	110 km/h

* Indicative design speeds referenced from MRWA Horizontal Curve Tables for existing curve radii and design superelevations.

5.2 Defects Identification

Deficiencies noted are as follows:

1. SLK4.36-4.75km, LH Curve. Predominant deficiency is lack of adequate superelevation development up to 6%, particularly in the RH (outside) lane. Curve is a series of variable radii broken back curves which can lead to driver difficulty in negotiating the curve safely.
2. SLK 4.84-5.12km RH Curve. Predominant deficiency is lack of adequate superelevation development up to 6%, particularly in the LH (outside) lane. The curve is a series of variable radii broken back curves which can lead to driver difficulty in negotiating the curve safely.

5.3 Summary

A predominant deficiency at this site is lack of adequate superelevation development up to design superelevation crossfalls, particularly in the outside lanes. This presents a risk to traffic being unable to traverse the curves satisfactorily. Being the outside of the curve, there is little room for vehicle correction before vehicles encounter the unsealed gravel shoulder and road verge.

Variable radii, broken back curves can lead to difficulty for drivers in accurately positioning their vehicle in their traffic lane and negotiating the curves safely.

6.0 Spencers Brook Road SLK0.00 - 1.60km

Spencers Brook Road (Road 433004) section SLK0.00 - 1.60km is situated in gently undulating terrain in open farming country. The start SLK is located at the Shire of York LG boundary, approximately 3.7km west of the intersection of Hamersley Siding Road.

Refer to sheets 180138-005-001 to 180138-005-003 at Appendix A for Plan-Profiles drawings.

6.1 Geometric Summary

Curves on this road section are summarised as follows:

SLK St (km)	SLK End (km)	Curve Radius (m)	Design Superelevation	Indicative Design Speed (*)
0.30	0.74	1726 (L)	3%	110 km/h
		874 (L)	4%	110 km/h
		1552 (L)	3%	110 km/h

* Indicative design speeds referenced from MRWA Horizontal Curve Tables for existing curve radii and design superelevations.

6.2 Defects Identification

Deficiencies noted are as follows:

1. SLK 0.40-0.74km, LH Curve, the RHS lane (outside of curve) fails to achieve design road superelevation.
2. SLK 0.74-1.60km, Straight, RH lane has severe lack of pavement crossfall (significant lengths less than 1% crossfall). Combined with flat road grades through this section, there is increased risk of water ponding on the pavement surface.

6.3 Summary

A predominant deficiency at this site is lack of adequate superelevation development up to design superelevation crossfalls, particularly in the outside lanes. This presents a risk to traffic being unable to traverse the curves satisfactorily. Being the outside of the curve, there is little room for vehicle correction before vehicles encounter the unsealed gravel shoulder and road verge.

There are lengths of road with flat pavement crossfalls that are situated on nil or minimal longitudinal grades. This presents an elevated risk of water ponding on the road surface with potential associated traffic hazard.

7.0 Berry Brow Road / Gt Southern Hwy Intersection

Berry Brow Road (Road 433017) section SLK0.00km is located at an intersection onto Great Southern Highway and is situated in gently undulating terrain in open farming country.

Refer to sheet 180138-006-001 at Appendix A for Plan Layout drawing.

7.1 Geometric Summary

No assessment has been made of the geometric layout of the intersection and/or ability of design vehicles being able to traverse the intersection satisfactorily.

The intersection generally falls to the northeast as a projection of the crossfall from the Great Southern Hwy formation.

7.2 Defects Identification

Deficiencies noted are as follows:

1. The intersection in general has adequate crossfall of greater than 3% through the main trafficable areas. Crossfall grades decrease towards the intersection wings, decreasing to 1% at the northern intersection extremity.

7.3 Summary

It would appear that the existing intersection site has good surface crossfall (greater than >2% grade) and the main trafficable areas will drain adequately without water ponding. The only areas of substandard surface grades are at the far extremities of the intersection wings where traffic volumes are relatively low.

8.0 Remediation Methodologies

Potential remediation strategies to rectify discussed geometrical deficiencies are as follows:

1. Develop appropriate road crossfalls and superelevations by use of asphalt correction layers. Alternately ripping of the road surface and reshaping of the basecourse layer (with addition of new pavement materials as required) to achieve design pavement crossfalls and levels.
2. Installation of linemarking and signage to reduce traffic speeds to match existing road geometry. Increased road delineation to highlight curve geometry at curves with variable radii and limited sight distances.

A risk management approach will be required to assess public and shire risk given variables of traffic volumes and vehicle mix, availability of runoff clear zones, potential for water ponding on road surfaces, and cost of remediation treatments.

9.0 Conclusion / Recommendations

Review and assessment of the five Shire of York road sites above against Main Roads WA road design criteria has highlighted several geometrical defects that potentially pose a risk to vehicles using these roads and also to the Shire in terms of management of these assets. Defects found included:

- inadequate superelevation development in curves, particularly in the outside lanes.
- Variable radii (broken back) curves.
- Straight sections of road with minimal pavement crossfall, which when combined with flat longitudinal grades, presents risk of water ponding on the road surface.

A risk management approach will be required to assess requirement for remedial actions based on public and shire risk, for variables of traffic volumes, speeds and vehicle mix, availability of runoff clear zones, potential for water ponding on road surfaces, and cost of remediation treatments.

Appendix A - Site Plan - Profiles

Dwgs 180138-001-001 - 003	Top Beverley Road	SLK9.78 - 11.76km
Dwgs 180138-002-001 - 003	Talbot Road	SLK4.40 - 5.90km
Dwgs 180138-003-001 - 002	Cut Hill Road	SLK0.10 - 1.08km
Dwgs 180138-004-001 - 003	Quellington Road	SLK3.60 - 5.60km
Dwgs 180138-005-001 - 003	Spencers Brook Road	SLK0.00 - 1.60km
Dwg 180138-006-001	Berry Brow Road / Gt Southern Hwy Intersection	

Audit and Risk Committee Meeting Minutes

3 December 2018

8 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

9 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

10 LATE REPORTS

Nil

11 LATE CONFIDENTIAL REPORTS

Nil

12 NEXT MEETING

The next Audit and Risk Committee Meeting will be advised.

13 CLOSURE

The Shire President thanked everyone for their attendance and closed the meeting at 5.14pm.



2017/2018

Shire of York Annual Report

This document is available in alternative formats upon request at the Shire Administration Office.



Shire of York

PO Box 22, York WA 6302

Phone: (08) 9641 2233 / Fax: (08) 9641 2202

Email: records@york.wa.gov.au

Website: www.york.wa.gov.au

Contents

Shire President Report	4
CEO Report	5
Vision and Objectives	6
Governance	8
Human Resources	11
Human Resources	11
Organisational Structure 2017/18.....	12
Events and Economic Development.....	14
Community Services	17
Development Services	34
Infrastructure Services.....	42
Corporate Services.....	47
Appendix 1 - Audited Financial Statements	51

Shire President Report

It is my pleasure to provide the introduction to the Annual Report for the Shire of York for the 2017/18 financial year. This year has been one of consolidation and achievement across the organisation.

Local Government Elections were held in October 2017 and Councillors Trent and Warnick were elected to the Shire of York. I would also like to take this opportunity to acknowledge and thank departing Councillors Randell and Walters for their many years of service to the Shire and our community.

In an effort to continue to improve how we engage with the community, this year we created a Shire Facebook and Instagram pages. These have been well received with the number of followers steadily increasing and members of the community posting questions and issues for the Shire to follow up.

A major issue which had to be resolved was what the Shire was going to do with the Old St Patrick's Convent Building purchased in 2015. In the 2017/18 FY a Business Plan was developed in accordance with the Local Government Act 1995 and following review of the submissions received, Council resolved to sell the building in the 2018/19 financial year. Funds from the sale will be used to repay debt associated with the purchase of the building.

The Shire has been working with Main Roads WA and the Wheatbelt Development Commission to determine the alignment of the future York Bypass. Following a detailed process of consultation Council adopted its preferred alignment for the Bypass and we are now working with Main Roads and the State Government to secure funding for the next stage of planning for this long-term project.

In response to a community priority to develop the local economy, the Shire has invested a lot of time and money over the last 12 months to develop the tourism industry in York. As a result, the number of visitors to town has increased significantly and numbers of people through the visitor centre have doubled. We've

also seen considerable new private sector investment in the CBD which is welcomed.

A major event was the ANZAC Exhibition held to commemorate 100 years since WW1 with funding secured from both State and Federal Governments, the Shire presented a three-month ANZAC exhibition at the Town Hall. This exhibition was the result of an incredible amount of work by Shire of York staff and volunteers over many years. The exhibition was opened by the Federal Member for Pearce, the Hon Christian Porter MP Attorney General. More details on the exhibition are contained in this report.

I am also personally pleased to see the progress of one of Council's and the community's main priorities - the redevelopment of Avon Park. Following an extensive process to develop a concept plan, the Shire was successful in securing \$366,071 from Lotterywest for the upgrade of Avon Park. As a result, Avon Park will receive a \$600,000 upgrade in the 2018/19 financial year. I am sure many members of the community will be looking forward to seeing this progress during the coming financial year.

Finally, I'd like to thank my fellow Councillors, the CEO and his team for their continued support over this time.



David Wallace
Shire President

CEO Report

After many years of work, the Shire of York has adopted a new draft Local Planning Strategy and Scheme. These documents provide the strategic land use framework for the development of the Shire over the coming years and will now be considered by the WAPC for advertising approval.

A number of leases with local community groups have been finalised this year, many of which had been outstanding or expired for a number of years. These leases will provide certainty for these groups which provide valuable services and facilities for the community of York.

In an effort to hold an event during the typically quieter winter months and to make York a more attractive and appealing place for families with young children, the Shire, with assistance from Heathway and the State Government, held the first YORKids event this year. This event, which included Nature Play, was very successful and will become annual event into the future.

In response to a priority raised in the biennial community survey, the Shire ran an Avon Terrace Revitalisation Grants program which provided matching funds up to a certain value to building owners and businesses in the main street to improve their facades and paint. This was very successful and has seen a number of buildings improved.

The Shire prepared and adopted its first Age-Friendly Plan this year. The plan was developed with extensive community engagement and guided by a working group of service providers and community members. York has a high number of people over the age of 60 and this plan will ensure we are planning for their needs into the future.

The Shire prepared a new Disability Access and Inclusion Plan. This plan is not only a legal requirement but will also ensure we are providing services and facilities which meet the needs of people with disabilities in York for the coming years. The plan's implementation will be overseen by the newly established

Disability Access and Inclusion Advisory Committee.

The Shire had some changeover in staff during the course of the year. Mr Paul Crewe resigned from his role as Executive Manager Infrastructure and Development Services. Mr Bret Howson was appointed Acting Executive Manager Infrastructure and Development Services for a number of months while a recruitment process was undertaken. Mr Darren Wallace was appointed to the role in June and will commence with the Shire early in the new financial year.

The Shire achieved 84% of its capital and maintenance roads works for the year. This isn't quite as high as was hoped due to staff turnover, but it is anticipated this will improve in the coming year. Details on the road works undertaken can be found later in this report.

A significant amount of work has been done to improve processes and efficiency in the organisation. The financial health of the organisation has improved with the measures being put into place and while there is more work to do, we are happy with the direction this is heading.

While the Shire meets most of the Office of the Auditor-General's financial ratio benchmarks, careful monitoring to improve the operating surplus ratio and the asset sustainability ratio is needed in light of the continuing challenge to fund depreciation from operations. This will need to be focus during the 2018/19 financial year by working on depreciation and asset management.

I would like to take this opportunity to thank the Shire President and Councillors for their support and commitment to work together over the past 12 months. I would also like to thank the staff for their efforts and hard work, because without them, none of the achievements of the Shire would have occurred.

Paul Martin
Chief Executive Officer

Vision and Objectives

Vision

“A vibrant and inviting agricultural, heritage and tourist town and Shire, and a community that is focused on and works collaboratively to improve and promote the town and the Shire of York as a destination and wonderful place to live”

Theme 1

The Place to Live



To be a place which is attractive and accessible for the young and elderly, and attracts people in the age groups in between to work and settle in the Shire.

Theme 2

A Leader in Cultural Heritage and Environment



To be a place which is renowned for its cultural heritage and the quality of its natural environment, and for the care taken by the community of both.

Theme 3

Driving the York Economy Forward



To have a vibrant, diverse and prosperous local economy which is sustainable in the long term, makes sustainable use of its natural and built heritage and community assets, and delivers benefit in the form of local jobs, business opportunities and a positive image for the Shire.



Theme 4 Built for Resilience



To have secured an infrastructure base which is affordable, is managed to a level of risk accepted by the community, supports a sustainable environment, increases rural and town resilience, and is responsive to community needs.

Theme 5 Strong Leadership and Governance



To be a community where there is effective and responsive leadership and governance, a sense of collective purpose and shared direction and a willingness and desire to work together for that future.

Council's Strategic Priorities

The Council's strategic priorities over the next ten years are:

- building a strong economic future
- infrastructure: investing to retain asset value and positioning the community to be able to maintain the value of existing assets in the long term and reduce exposure of assets and associated services to the risk of decline
- being development ready
- maintaining levels of service with some limited levels of service increases where these deliver against strong community aspirations and can be accommodated with minimal overall rates impact
- advancing selected community partnership based projects
- achieving change via strong community networks and action
- significant advocacy on key issues facing the Shire
- developing strong governance and leadership capability

Governance

Elected Members:



Elected Members who served during 2017/18 were;

Cr David Wallace
Shire President



Cr Tricia Walters
Councillor
(until October 2017)



Cr Denese Smythe
Deputy Shire President
(Councillor from October 2017)



Cr Kevin Trent OAM; RFD;
JP Deputy Shire President
(from October 2017)



Cr Heather Saint
Councillor



Cr Denis Warnick
Councillor
(from October 2017)



Cr Pam Heaton
Councillor



Cr Jane Ferro
Councillor



Cr Trevor Randell
Councillor
(until October 2017)



2017 Local Government Elections

The WA Electoral Commission conducted an in person election on behalf of the Shire of York on 21 October 2017. Votes were called for three vacancies contested by seven candidates.

Councillor David Wallace was re-elected for a four year term. Councillors Kevin Trent OAM; RFD; JP and Denis Warnick were each elected for a four year term also. New and returning Councillors were sworn in on 23 October and the President and Deputy President elected by the members.

Complaints about Conduct of Members

Council is required to report on official complaints that result in action in accordance with section 5.110 (6) (b) or (c) of the Local Government Act 1995. There were no breaches recorded for the 2017/18 year.

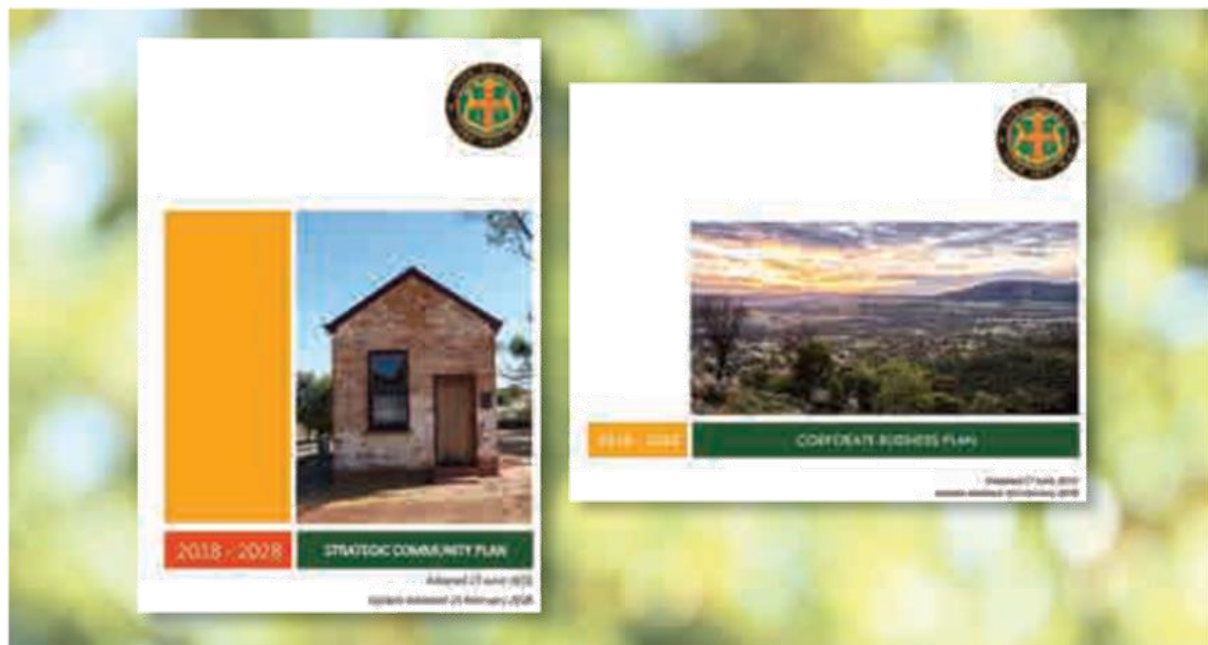
Strategic and Governance Activities

Committees and Working Groups

Following the Local Government Elections, Council reviewed the Terms of Reference and membership of all Committees and Working Groups. This included a review of Councillor members of external boards, committees and groups such as the York District High School Board and Avon Tourism. Full details can be found in the Committee Booklet available on the Shire website.

Minor Strategic Review

The Integrated Planning and Reporting Guidelines issued by the Department of Local Government, Sport and Cultural Industries require that local governments undertake a major strategic review of their Strategic Community Plan (SCP) and Corporate Business Plan (CBP) every four years with a minor desktop review undertaken every two years.



The Shire of York SCP and CBP were adopted in July 2016. A Minor Strategic Review process was commenced in November 2017.

Two half-day workshops were held with Council, attended by all Councillors. At the workshops, the following were reviewed and considered;

- Community Scorecard Results – strengths and areas for improvement
- Strategic Capital and Operating Projects – progress to date
- New and emerging Strategic Capital and Operating Projects
- Key Performance Indicators
- Levels of Service
- Informing Documents
 - Workforce Plan
 - Asset Management Plans
 - Capital Works Program
 - Age-Friendly Community Plan
 - Risk Improvement Plan

Following a six-week period of community consultation the revised SCP and CBP were adopted by Council in February 2018 and can be viewed on the Shire's website or in hard copy at the Shire Administration Office.

Policies and Delegations Review

Several policies were updated during the year to a) address items identified in the Audit Regulation 17 Review undertaken in early 2017 and b) to address emerging issues. New policies introduced include:

- F1.7 Concessions on Commercial and Farming Properties Occupied by Pensioners
- G1.13 Alcohol and Other Drugs
- G2.8 Social Media
- G4.7 Internal Control
- G4.8 Legislative Compliance

F1.1 Revenue Collection and F1.2 Procurement policies were amended during the year.

The Delegations Register is a comprehensive document that also includes delegations made under legislation other than the Local Government Act 1995.

Section 5.46(2) of the Local Government Act 1995 requires that a Local Government keeps a register of delegations of authority made under the Act and that these are reviewed at least once every financial year. The Shire of York's Delegations Register was last reviewed in November 2017.

Shire Property Management

Old St Patrick's Convent School and Old Tennis Courts Site

During the year a business plan was developed regarding the future of the Old St Patrick's Convent School and Old Tennis Courts Site. The plans were advertised for public comment before Council determined to sell both properties. This will be undertaken during the 2018/19 financial year and the proceeds used to pay down debt.

Leases

Officers have been working with the community groups whose leases remain outstanding. The following leases were finalised during this period:

- Wheatbelt Womens Health Hub Inc
- Talbot Brook Community Group Inc
- York Pony Club Inc
- York Men's Shed

MOUs

The following Memorandum of Understandings were also entered during the 2017/18 financial year:

- York Racing Inc
- National Trust of Western Australia
- Department of Fire & Emergency Services and
- Shire of Beverley National Trust of Australia

Human Resources



Employee Remuneration 2017/18

Bands	Employees
\$100,000 to \$109,999	
\$110,000 to \$119,999	
\$120,000 to \$129,999	
\$130,000 to \$139,999	1
\$140,000 to \$149,999	1
\$150,000 to \$159,999	
\$160,000 to \$169,999	
\$170,000 to \$179,999	1
\$180,000 to \$189,999	

In the 2017/18 financial year the Shire of York had three (3) positions where employees were entitled to an annual cash salary of \$100,000 or more in the following bands:

Outside Staff Enterprise Agreement

Negotiations for the new Outside Staff Enterprise Agreement commenced in March 2018 and are expected to be finalised early in the new financial year. This agreement will guide the conditions of employment for the Shire's outside employees for the next three to four years.

Training and Development

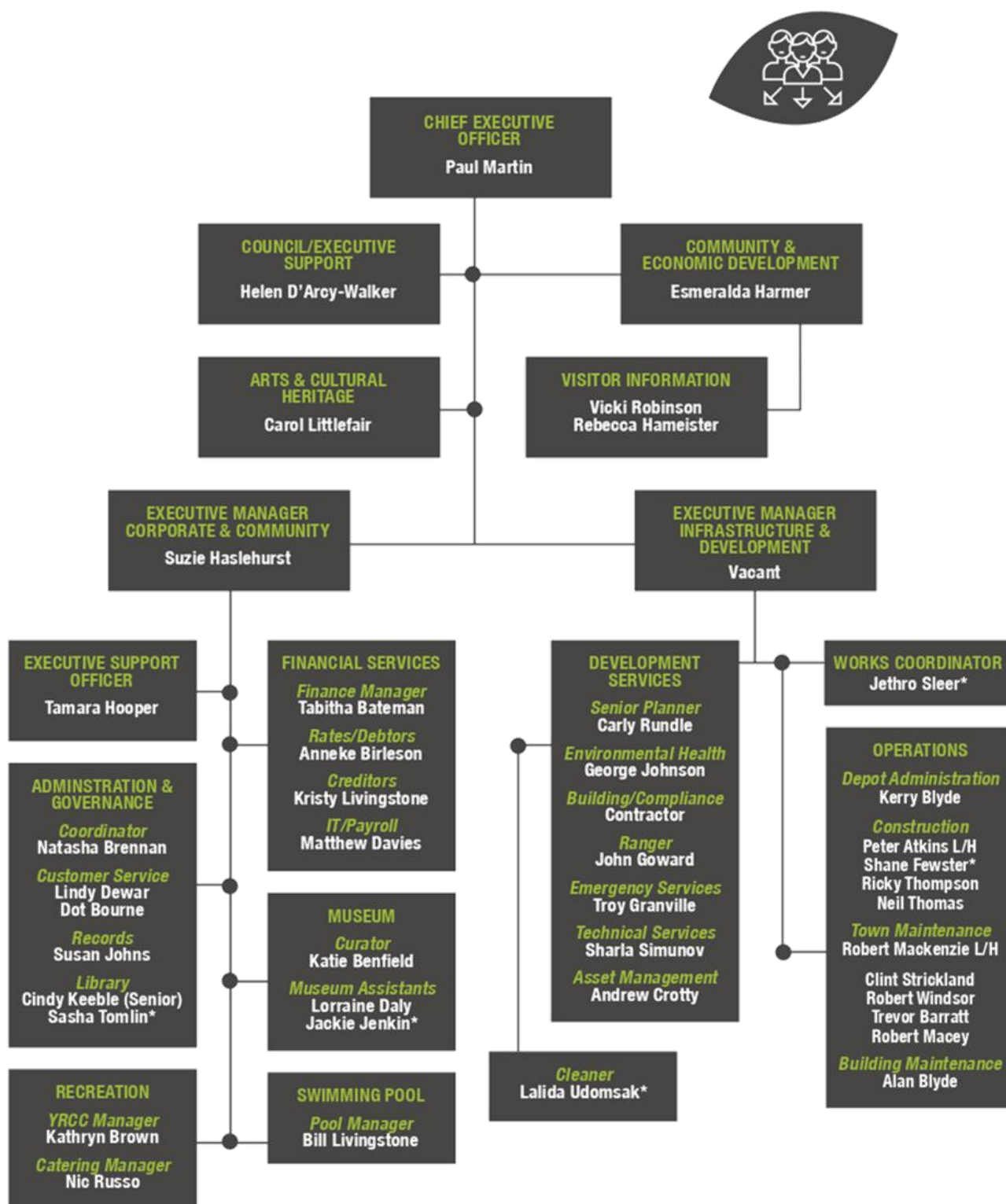
As part of the annual performance review process, officers and their supervisors identify areas where additional training is required or sought. In addition, cross-organisational training is provided to increase the capacity of the organisation. During 2016/17 this included:

- Records awareness training
- Report-writing
- Risk Management
- Project Management Fundamentals
- LGIS Safe Work Methods
- LGIS Take 5 Training
- LGIS Isolation and Tag-Out Training
- Procurement

In addition, the Shire is committed to the health and well-being of its staff and during the year provided;

- Flu vaccinations
- Skin cancer screening
- Health assessments
- Employee counselling

Organisational Structure 2017/18



*Denotes staff member commenced during the 2017/18 FY.

The following staff left the employ of the Shire during the 2017/18 year;

- Alex Beard - Plant Operator
- Hayley McNamara - Customer Service Officer
- Les Burrow - Building Maintenance Officer
- Lisa Hart - Cleaner
- Paul Crewe - Executive Manager Infrastructure and Development Services
- Peter Murray - Works Supervisor

In accordance with the Local Government Act 1995, the Shire undertook a recruitment process for the senior officer position of Executive Manager, Infrastructure and Development Services with an appointment made in June 2018.

The Shire also employs a number of casual and seasonal staff on an on-going basis. In addition, over 40 people volunteer their services to the York Visitor Centre, York Residency Museum and York Public Library and the Shire is grateful for their on-going contribution.

Events and Economic Development



York Visitor Centre

Total annual visitor counts for the 2017/18 financial year were 83 percent higher than the previous financial year with 36,270 visitors coming through the centre. A new automated counter system was installed in the 2017/18 financial year which improved the accuracy of visitor counts for reporting.

The significant jump in visitor volume experienced can be attributed to Council's deliberate efforts to attract and support new major events to the town. Retail sales through the centre have fluctuated and during some months sales decreased, although visitor numbers have increased. Sales made were slightly higher than 2016/17 with \$21,403 worth of merchandise sold. In comparison to the visitor numbers experienced, this could be seen as a decrease in point of sale sales and an increase in visitors seeking experience-based activities.

With a significant increase in visitor numbers, increasing the centre's volunteers was imperative to ensure the high standard of customer servicing the centre is renowned for could still be delivered within existing budgets and resources.

The centre welcomed five new volunteers and two casual staff members to the team. The increase in paid and unpaid staff ensured visitor servicing could be achieved and brought a wealth of experience and new dynamics to the existing team. The centre also took on TAFE students as part of a practical work experience program to allow students completing their Cert III Tourism to do a six-week practical training program with the centre. The work placement proved successful and the centre will consider running a similar program in the new financial year.

Key achievements

- Achieved Silver rating in the Australian Tourism Accreditation Program
- Review and redevelopment of Visitor Centre branding to reflect York's authenticity
- Additional casual staff members employed
- Installation of new automated visitor counter to the centre
- Increase in volunteers recruited
- Installation of information kiosk in the foyer to assist with crowds in peak seasons
- Development of multilingual brochures for international visitor information
- Implementation of a volunteer management plan to assist operational controls



Events

In 2017/18, Council has provided over \$120,000 of financial and in-kind support to its community that contributed to the economic development and vibrancy of York.

Key events funded by the Shire include;



The York Motorcycle Festival

Extended into a two-day festival in 2018, the Festival attracted over 12,000 motoring enthusiasts and industry traders from all over the state. New festival elements included the Vintage Hill Climb and an increase in family friendly activations.

YORKids – A Winter Adventure

A new major event to the York Calendar, YORKids – A Winter Adventure is a weekend long celebration of winter activities aimed at the whole family. Council provided support to Nature Play WA to present part of the weekend's activities and were successful in attracting external funding from both Healthway and the Department of Local Government and Communities to facilitate the remaining festival activities.



Held over the June long weekend in 2018, the following activities were presented as part of YORKids;

- Free street performances
- Active recreation activities in parks and reserves
- Guided tours
- Nature Play mud zone and activities
- Light Projections onto heritage buildings
- Puppetry and theatre arts

Approximately 8,000 visitors made their way to York for the weekend of activities, with Council committing to making YORKids an annual major event on the York calendar.

The York Festival

A month-long annual Festival in September celebrating excellence in arts, culture and entertainment. The York Festival attracted over 20,000 visitors to the town over the four weekends of activity. Highlights included street bands and workshops by the Sambanistas (pictured).



Avon Terrace Revitalisation Grant Program

As part of Council's Strategic Community & Corporate Business Plans, the Shire offered the Avon Terrace Revitalisation Grant Program (ATRG). The ATRGP was developed to assist business owners or occupiers to refresh their shop fronting and facades. Council allocated \$20,000 of matched funding to be available for business applications. The Shire received five applications and as a result of the funding received, one business secured tenants for three of his four vacant business premises. Due to its success, Council resolved to support the program in the 2018/19 financial year.



Community Services



Community Assistance & Support

The Shire provides a range of support of one-off community activities and projects initiated for community benefit and enjoyment through the Community Funding; Grants & Sponsorship rounds offered twice yearly for application.

Council resolved to provide the following cash or in kind support for *Community Funding; Grants & Sponsorship in 2017/2018*;

NAME	PURPOSE	FUNDS
Elite Combined Mixed Martial Arts	Purchase of durable equipment	\$5,000
York Friendship Club	2017 York Medieval Fayre	\$5,000
York Men's Shed	Purchase of ride on mower	\$3,000
York Agriculture Society	2017 York Agricultural Show	\$10,000
Anglican Parish York	Protective Behaviours workshops	\$2,850
Wembley Theatre	Pantomime in York	\$1,800
Senior Citizens York	2017 Senior Citizens Appreciation Day	\$3,000
Veterans Car Club	2017 York Motor Show	\$3,000
Porsche Club WA	2017 Porsche Ride to York	\$3,000
WestCycle	2017 Festival of Cycling	\$15,000
Premiere Events	2017 York Motorcycle Festival	\$15,000
York Bowling Club	2018 InterClub Bowls Day	\$2,400
York Rose Quilters	2018 Quilters Open Day	\$300
York Community Resource Centre	2018 Youth School Holiday Programs	\$3,768
NaturePlay WA	2018 YORKids Activations	\$15,000
York Family Playgroup	Paint the Town Read Literacy Program	\$3,000
York Football Club	Assistance with club equipment costs	\$1,400
York Christmas Festival	2017 York Christmas Festival	\$12,375
York	Baroque Opera Matinee	\$5,000
Total Funding		\$109,893

Council also provided recurring funding through multiyear agreements with the following organisations;

NAME	PURPOSE	FUNDS
York Society	Annual Art & Craft Awards	\$4,500
Avon Valley Motor Museum Association	Assist with operations of the York Motor Museum	\$18,000
York Arts & Events	Annual York Festival	\$22,000
Total Multiyear Funding		\$44,500

Community Events

Australia Day Breakfast & Citizenship Ceremony

This year's Australia Day celebration drew a large crowd of people who enjoyed a great Aussie breakfast in Avon Park and celebrated being Australian.

The York Volunteer Workers and York Men's Shed, assisted by many wonderful volunteers, cooked and served bacon, eggs and sausages from 7.30am. The York & Districts Co-Operative (IGA) sponsored the breakfast and the Salvation Army provided tea, coffee and cold drinks. The entertainment was once again provided by the Perth Hills & Wheatbelt Band.

Australia Day Awards

The Shire of York congratulates the winners and all nominees for the following Awards:

Award	Nominees	Winner
Junior Citizen of the Year	No nominations received	
Community Group or Event	York Festival Avon Branch of the Wildflower Society of WA Inc Stay on Your Feet & HACC Voice of the Avon 101.3FM	Voice of the Avon 101.3FM
Senior Citizen	Yvonne Dols	Yvonne Dols
Citizen of the Year	Kathy Emin Jenny Garroun	Kathy Emin
Junior Sports Star of the Year	Aaron Smith Kiara Simons Indie McMartin	Aaron Smith
Senior Sports Star of the Year	Sian Smith Emma Draper	Sian Smith



Australia Day Award Winners – Aaron Smith; Sian Smith; Kathy Emin; Yvonne Dols; Margaret Collins - Voice of the Avon 101.3FM

Community Development

Age Friendly Community Plan

The Shire engaged Localise to work with officers and the Age Friendly Community Plan Reference Group to develop the Shire's first Age Friendly Community Plan. Following a community survey, a facilities audit, a Council briefing and final input from the Age Friendly Community Plan Reference Group, the Draft Age Friendly Community Plan was advertised for public comment before being adopted by Council in October 2017.



Disability Access and Inclusion Plan

Local governments are required to prepare a Disability Access and Inclusion Plan (most commonly known as a DAIP) to plan and implement improvements across seven outcome areas; services and events, buildings and facilities, information, quality of service, complaints, consultation processes and employment. Local governments are also required to report on the progress of the DAIP by 30 June each year.

Activities undertaken during 2017/18 to address the Shire's DAIP include the following;

- Consideration of the accessible events checklist when reviewing events
- Partnership with Alzheimer's WA to make York a Dementia-Friendly Town
- Working with business owners to develop access solutions
- Consultation with the community and staff undertaken to contribute to the development of a new DAIP
- Review of Customer Service Charter to provide for availability of documents in alternative formats
- Use of different methods of consultation to ensure broad access including online surveys, hard copy surveys, interviews, drop-in sessions and focus groups.
- The development and adoption of the Shire of York Disability Access and Inclusion Plan 2018-2022.

Dementia-Friendly Community

The Shire of York has worked closely with Alzheimer's WA to make York a "Dementia Friendly Community". This has involved training for local businesses regarding dementia, a partnership to upgrade toilet facilities in Avon Park and the establishment of a monthly "forget-me-not" cafe at the Balladong Lodge - York's residential aged care facility. Discussions are underway with a local cafe in the main street to establish a second one. The partnership resulted in significant media coverage for the Shire and Alzheimers WA.



Pictured Left: Access and Inclusion Consultation Workshop . Pictured Right: Movement: Alzheimer's WA chief Rhonda Parker, councillor Denese Smythe, York Shire president, David Wallace, councillor Jane Ferro and Balladong Lodge facility manager Sarah Newbon.

York Public Library

The York Library has been involved in a number of community projects this year including the very successful storytime program and Better Beginnings program involving both babies and kindy children as they enter their schooling.

The Shire was delighted to support the Paint the Town Read program through community funding and donation of resources. This program has been very successful in promoting the importance of reading to young children for their cognitive development and early language skills. The library has had a marked increase in the number of Junior borrowing as a result. Special thanks to Meg Boyle and her team from the Early Years Hub for their ongoing support and development of early literacy learning program.



A much-needed cull of old, unused stock and more library shelving has provided increased access to relevant library stock including large print items, audio books and dvd selections.

The library staff have also been providing support to patrons as they discover the world of e-resources which are available free of charge through the partnership with the State Library of Western Australia.



New staff member, Sasha Tomlin and volunteer, Zoe Jenkin were welcomed to the York Library team in 2017, joined by long serving volunteer Cathie Stark. Their assistance to the library and the community is invaluable. The Shire also thanks the community of York for their continued support in the form of donations.

Sasha Tomlin – Library Officer



YORK LIBRARY STATISTICS		2017/18	2016/17
Items Issued	Adult Non Fiction	2980	3403
	Adult Fiction	13117	12771
	Junior Library	6751	6571
	Total	22848	22745
Membership	Adults	721	769
	Family	439	442
	Junior	47	64
	Total	1207	1275
General Statistics	Library was opened for (hours)	1976	2004
	Books issued per hour	11.56	11.35
	Items requested by other libraries	250	389
	Items requested from other libraries	833	890
Local Stock On Hand	Adult Non Fiction	3507	3800
	Adult Fiction	3669	3962
	Junior	2555	2234
	Total	9731	9996
State Library Stock	Adult Non Fiction	848	2288
	Adult Fiction	2502	2224
	Junior	1071	1000
	Total	4421	5512

Residency Museum

Research

The Museum's major focus during 2017/18 was the York ANZACs Exhibition. Early on in the project, new volunteers joined the Museum team to research servicemen and military campaigns. The volunteers' research identified families to contact, many of whom supplied photographs and objects for the exhibition. This research resulted in the identification of 676 men who enlisted in World War One from York with approximately half being fully researched with comprehensive biographies. Copies of the research are stored at the Residency Museum and York Society Archives and is an invaluable resource for the York community.

Relationship Building

During the course of the ANZAC project the Museum team worked closely with the following institutions, groups and individuals who contributed significantly to the body of work created:

- The West Australian Museum
- The West Australian Royal Historical Society
- The Australian War Memorial
- The West Australian Geological Society
- The York Society Archives
- When World War One came to Western Australia Research Group
- Western Front West Australian Dead Research Group
- The West Australian Army Museum
- Revolutions Museum Whiteman Park
- Swan Guildford Historical Society and Museum
- Great War Poetry Research Group
- Neville Browning OAM
- Dr Mike Galvin
- Rob O'Connor QC
- Gary Hayes.



Gary Hayes Military History Collector, Paul Bridges Curator of Swan Guildford Museum and Michael Mason-Coe York Society Vice President setting up display



*Neville Browning OAM guest curator
Photo courtesy of www.andytyndall.com*

Christmas Card Decorations 2017

An additional giant Christmas card was added to the Shire of York Christmas decorations, using a Victorian Christmas card from the Museum's collection. The cards have proved a quirky decoration for the heritage town centre and more could be added using the museum's collection in future. The team also developed cards featuring the same designs for sale at the Christmas markets and Museum shop. These have proved to be very popular and will be continued in years to come.

UWA Field School

Ongoing staff contact with local anniversaries resulted in The University of Western Australia's Archaeology Department conducting its annual field school at the Residency Museum and York Cemetery in April 2018. This was a great opportunity for York to show off its historical places of interest and gain free advice and research not only from students but internationally recognised professors Dr. Sean Winter, Dr. Carley Monks and Dr. Sven Ozmen.

Digital photographs

A large amount of digital material was donated during the ANZAC exhibition research phase. This is becoming a trend in museums as digital material takes up far less space and donors are more likely to hand it over as they still get to keep their originals. Amongst the digital images collected were the highly significant photos taken by Lionel Sargent whilst serving with the 4th Light Ambulance on Gallipoli during WW1.

Photographs

Less original hardcopy photographs were donated this year, which correlates with the trend for donors to keep originals but donate digital copies.

Objects

More objects were donated in 2018 to 2017 due to the ANZAC exhibition. We also loaned a large number of objects in 2017/18 compared to other years due to the exhibition.



Robin Christmas Card from Emma Lott Collection



Katie Benfield Residency Museum Curator with Dr Sean Winter, UWA professor



Photograph of two donkeys hitched to a two-wheeled wagon loaded with supplies. From the Lionel Sargent Collection, kindly donated by Geoff Sargent

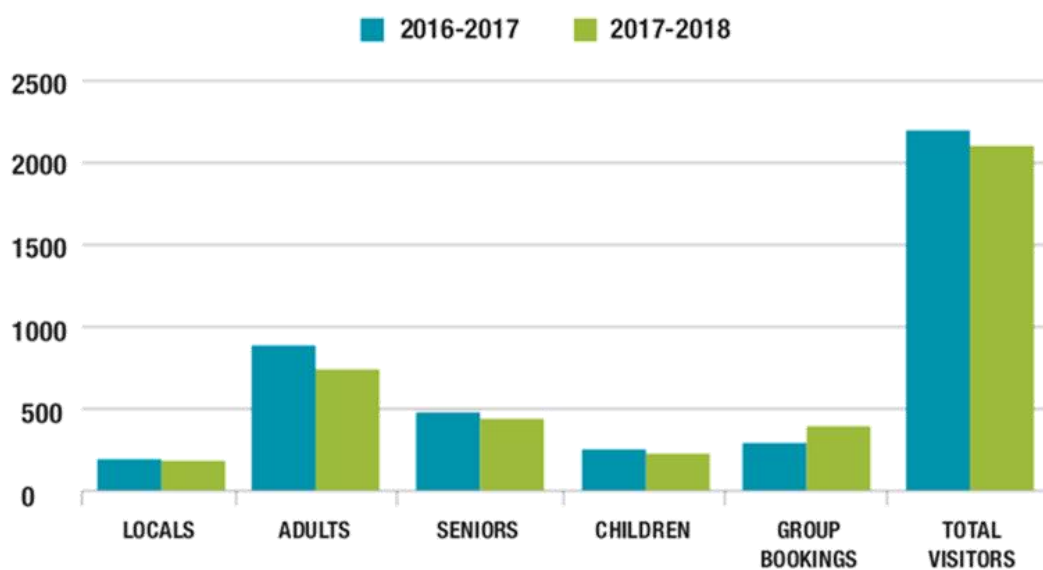


Arial view of York Cemetery taken during the field school



York Volunteer Fire Brigade 1924 kindly donated by Cheryl Barron

Statistics



Residency Museum Visitor Numbers 2017/18 versus 2016/17

Arts & Cultural Heritage

During 2017/18 the Arts & Cultural Heritage Officer primarily concentrated on project management of the ANZAC exhibition. A detailed description of activities is outlined below:



Yorks ANZACs – Stories Remembering Them ran from 24 April to 29 July 2018 in the York Town Hall. It was the most comprehensive ANZAC exhibition to be found statewide outside the National ANZAC Centre, Albany and the Army Museum of WA, Fremantle.

It had a strong social history aspect, focussing on how WW1 affected life in York and the families that were left behind, in addition to military history.

The opening event at the York Town Hall on 24 April 2018 was well received with over 300 people in attendance. The Hon. Christian Porter MP opened the event with the children of featured ANZAC's.



Dr Mike Galvin and Rob O'Connor QC at opening event photo courtesy andytyndall.com

People attended the exhibition from across the globe with a number of international visitors coming with the sole purpose of visiting the exhibition, which was a great experience for the town of York. Several school groups, community groups and other history groups also attended the exhibition along with visitors from all over Western Australia and interstate.

Community Engagement

Public community arts workshops were held with 147 adults and 304 children participating. During NAIDOC week, arts workshops for 240 York District High School children were conducted. Several well-known local artists participated as individuals.

These workshops resulted in life-sized silhouettes depicting 100 stories of York characters; their human stories woven into the context of the bigger picture of WW1 with a West Australian perspective. Photo-collaged silhouettes were placed in shops and businesses in town stimulating interest in the project and contributing to ANZAC Day 2017.



Hon. Christian Porter MP opening the exhibition with Shire President David Wallace and children of featured Anzacs photo courtesy andytyndall.com

Staff and volunteer researchers from the Residency Museum made numerous contacts with local families and descendants resulting in an unparalleled level of community engagement in the provision of material.



Volunteers Kathy and Zoe help to prepare the Anzac silhouettes



Indigenous Servicemen section with silhouette by local artist John Blurton



Dioramas: The Desert Campaign; The Home Front; the Western Front. Desert photo courtesy of www.andytyndall.com



A Gallipoli donkey made a guest appearance at the opening event. Photo courtesy of www.andytyndall.com



Denis Kickett Noongali at York Early Years Hub – teaching a community art workshop



Local artist Michelle Bateman with her silhouette representing the Holland brothers. Photo courtesy of www.andytyndall.com



Pictured right: View of the exhibition from Torill Gallery photo courtesy andytyndall.com

Support

In addition to Shire funding and in-kind support the following grants were received over four years:

- Anzac Local Centenary Grant of \$31,287 administered through the office of Christian Porter.
- CANWA catalyst grant of \$13,074 for community arts workshops,
- Lotterywest Anzac grant of \$5,425 for the audio-visual elements of the exhibition, to be reused at the Residency Museum.
- Approximately \$16,000 of in-kind support by the Remembering Them project (a collaboration between the WA Museum, Museums Australia WA, Lotterywest and the Royal Historical Society of WA) which included a state-of-the-art high security showcase valued at \$10,000 to be reused at the Residency Museum.
- In kind sponsorships by a number of local organisations and businesses.



State of the art high security showcase provided by the W.A Museum photo courtesy andytyndall.com



YDHS workshop



Interpretation and Design

A mix of interpretive components included showcased historic object displays, dioramas, 40 interpretive panels, 100 silhouette art installation, sound effects, hands-on family activities, biography booklets and a theatrette that showed photographs of Gallipoli never seen in public before.

Evaluation

An 'event' Facebook page for the exhibition created in April 2018 reached 31.6 thousand people and was liked 439 times. 24% of those who liked or interacted with the event page were women and 73% of people lived in the Perth Metro area.

Good print and online coverage was achieved through:

- local newspapers,
- Histwest Magazine - Royal Historical Society of Western Australia
- National Trust Heritage Festival of Western Australia
- Museums Australia e-newsletter
- Experience Perth website
- ABC Midwest

Positive comments from visitors were received about the exceptionally high quality of the exhibition often in marked contrast to expectations of 'poor standards in the country', therefore raising York's profile as a place of quality experiences.



"What a beautiful way to remember those fallen soldiers. You can feel the community spirit that made this thought provoking exhibition possible."



"The most fabulous Anzac Exhibition I have ever seen."



"Some of the arrangements are haunting with the stories they deliver. Well done and thank you".



"So beautiful. Brings tears to our eyes. Well done, it's outstanding, thank you".



"An exhibition of 'capital city' standards – top class - so well thought out."



"So beautiful, so moving, an amazing effort – Well done York".



"Fantastic. Sad. Conveys the times really well. Great work."



"This display is such a respectful memory of your town and the honour of those who fought. Excellent. So pleased to be able to visit. Thank you".



300 attended a launch event on 24 April

850 visitors saw the exhibition on 25 April

Visitor numbers as recorded by the York Visitors Centre show an increase of 86% on in May, an approximate increase of 116% in June and 89% in July from the same months in 2017.



Post-exhibition benefits

- Details from the silhouette artworks were used as light projections during the 'YorKids' family fun weekend in June 2018, contributing towards community pride and sense of place.
- Several requests for loans of parts of the exhibition during 2018/19 have been received from local businesses, the RSL, travel agents, the Army and other museums, extending the life and profile of the exhibition.
- A selection of silhouettes and backdrops will be retained for future ANZAC / Remembrance Day use by the Shire of York.
- The high-security showcase and repurposed audio-visual elements will improve displays at the Residency Museum.
- Donations of objects and photographs to the Residency Museum have resulted from the exhibition.
- Increased profile for the York Residency Museum as a community asset and place to safeguard York's history.
- The story of Ross and Lindsey Chipper of York who died at the charge on the Nek at Gallipoli features on a 'Voice of the Avon' community radio commemorative CD made in April 2018.

York Town Hall Refurbishment

With funding sourced from the Regional Venues Improvement Fund administered by the Department of Local Government, Sport and Cultural Industries, the Shire commenced the first stage of upgrades to the York Town Hall. New curtains were installed to the windows and stage of the main hall and paint scrapings were taken to determine the original colours used in the building. Internal and external painting was then commenced then postponed until after the ANZAC Exhibition and the busy events season.

Other Arts and Cultural Activities

During 2017/18 these included:

- Building relationships with Curtin University's Centre for Aboriginal Studies
- Liaison with York's Noongar community and provision of material to the Bilya Koort Boodjar Centre in Northam
- Shire of York inaugural Arts Forum October 2017
- Liaising with community Trails groups
- Grant submission to Lotterywest for Conservation of Town Hall Honour Boards and audio-visual components of York's ANZACs exhibition



York Recreation and Convention Centre

Statistics

The YRCC is home to the following users:

York Football Club
York Bowling Club
York Hockey Club
York Lawn Tennis Club
York Basketball Club
York Netball Club

York Agricultural Society
York Imperials Cricket Club
York Junior Football Club
York Junior Cricket Club
York Junior Netball Club
York Agricultural Society

 **73**
functions

 **287**
days

2016/17 Friday's



2017/18 Friday's



2016/17 Sunday's



2017/18 Sunday's



Review of the Management Model of the YRCC

Following on-going consideration of the management of the bar and kitchen facilities at the YRCC, Council determined that the operation of hospitality facilities is not a core function of the local government and resolved to engage SGL Consulting Group to investigate potential models to outsource these operations.

In July 2017, SGL conducted a drop-in session at the YRCC followed by a user group meeting and Council briefing before providing a report on possible outsourced models for the YRCC including;

- a) proposed operating details and how each model could work;
- b) financial implications;
- c) the advantages and disadvantages of each model; and
- d) a recommendation of the model that provides the best outcome for the Shire, users and the community.

Feedback was sought from YRCC user groups and, while the preferred option was that the current management model is maintained, there was general support for the formation of a York Sports Association that could possibly take over the operation of the bar and kitchen facilities with a view to generating funds for sporting clubs. Following this, Council resolved to appoint a steering group to work through the identified issues which included;

- Incorporation – constitution, board composition, membership
- Financials – budgeting, profit-share, responsibility for expenses
- Operation – staffing, hospitality, liquor licensing, stock control, functions, MOU's, fees and charges
- Volunteer recruitment, support and retention
- Timeline for implementation

As at 30 June, the Group had met twice and is still exploring the issues involved. In recognition of the focus required to resolve the issues associated with this matter, a part-time YRCC Project Officer role was established and advertised.



Development Services



Town Planning

The Town Planner responds to many enquiries relating to planning related issues, which 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.

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

Local Planning Strategy and Local Planning Scheme Review

The Shire of York has prepared a new Local Planning Strategy and Local Planning Scheme which was endorsed by Council for the purposes of advertising in June 2018.

These planning documents provide the long term vision, goals and objectives to guide and control future land use and development in the Shire. The local planning strategy and scheme will consider land use, housing types, density, and identify locations for community and physical infrastructure to support the responsible growth of the Shire.

The Shire's current planning scheme was first gazetted in 1996. Being over 20 years old, it requires significant review to reflect changes in the planning system put in place by the state government.

The local planning strategy and scheme support Council's Strategic Community Plan. They will help Council and the community implement key community aspirations of the Strategic Community Plan through the planning and development framework. Extensive community engagement and consultation occurred to adequately capture the communities aspirations for future land use in the Shire of York.

The Shire is currently awaiting assessments from the Environmental Protection Authority and Western Australian Planning Commission to be completed before advertising of the draft documents can commence.

Joint Development Assessment Panels

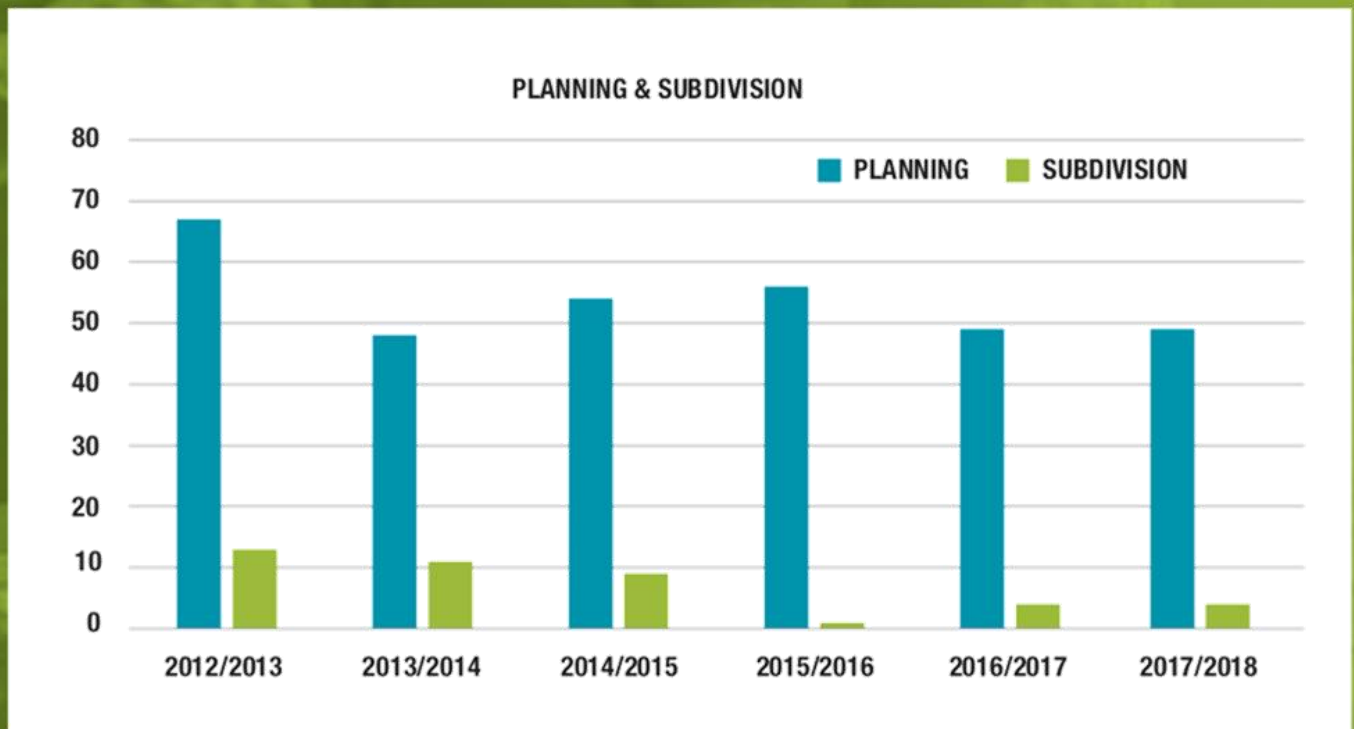
The Shire received one development application to extend a development approval for a waste disposal facility where the applicant opted to have the application determined by the Mid/West Wheatbelt Joint Development Assessment Panel (JDAP). The JDAP refused the application to extend development approval for the waste disposal facility, which is currently the subject of an appeal to the State Administrative Tribunal.

Planning Applications

In the 2017/2018 financial year, 50 planning applications were received, 1 more than in the previous period.

The number of subdivision applications received by the WAPC for the York Shire increased and in this period 6 subdivision referrals were received by Council, compared to 4 in the previous period.

The following graph depicts the number of planning and subdivision applications for the York local government area:



Health

Council's Environmental Health Officer is responsible for monitoring various aspects of public health within the Shire including;

- inspection of food premises, public buildings, lodging houses, caravan parks;
- mosquito monitoring;
- public swimming pools inspection and monitoring;
- septic/ATU installations & completion inspections;
- offensive trade monitoring & licencing;
- monitoring septage ponds;
- trading in public places approvals, stallholder permits; and
- approval of public events.

The Shire continued to monitor the structural and operational aspects of all premises during 2017/18 to ensure compliance with the requirements of relevant legislation.

Effluent Disposal Systems

17 effluent disposal systems were approved for installation in 2017/18. The progressive installation of reticulated sewer within the town site is required to overcome system failures and to facilitate the development of unit development and smaller residential blocks.

Registered and Licensed Premises

The following premises were operating in the Shire of York during 2017/18.



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

Food Safety

The Shire of York offered a free Online Food Safety Training course to assist food businesses to meet their food safety training requirements under the Food Act 2008. This training was developed by Environmental Health Australia and is being used extensively throughout Australia.

Swimming Pools

York War Memorial Public Swimming Pool

The York War Memorial Public Swimming Pool was inspected and sampled monthly over the swimming pool season for November to April. Samples of the swimming pool water were sent for analysis to a Perth laboratory to ensure they met the required microbiological and bacteria standards.



Privately Owned Public Pools

The Shire of York did not have any Department of Health approved privately owned public pools during 2017/2018.

Private Swimming Pools

The Shire of York is required to inspect all private swimming pools within its district at least once in every four-year period.

Waste Collection & Disposal

MUSTER Programs

The Shire of York again participated in the "drum MUSTER" program. This nationwide program provides for the collection and disposal of used farm chemical containers. A total of 2137 drums were collected under the program in 2017/18, 1523 less than the amount collected the previous year.

The Shire continued with its participation in the Mobile Muster program. This program was initiated to ensure that mobile phones and their accessories are recycled. Approximately 12kg of disused mobile phones were collected in 2017/18.

Waste Statistics

A total of 818.04 tonnes of waste was transported to the Shire of Northam landfill site for the 2017/18 financial year. This is 468.23 tonnes less waste than the 2016/17 financial year. A total of 339.78 tonnes of recyclable material was received in 2017/18 which is 82.15 tonnes less material than 2016/17.

Waste Collection Tender

Avon Waste continued to provide the Shire with its kerbside waste and recycling collection and the day to day management of the waste transfer station. The existing agreement with Avon Waste and the Shire has expired but is continuing in the short term by agreement with the Shire and Avon Waste. The Shire has engaged WALGA to prepare a Waste Collection Tender which will commence in 2018/19.

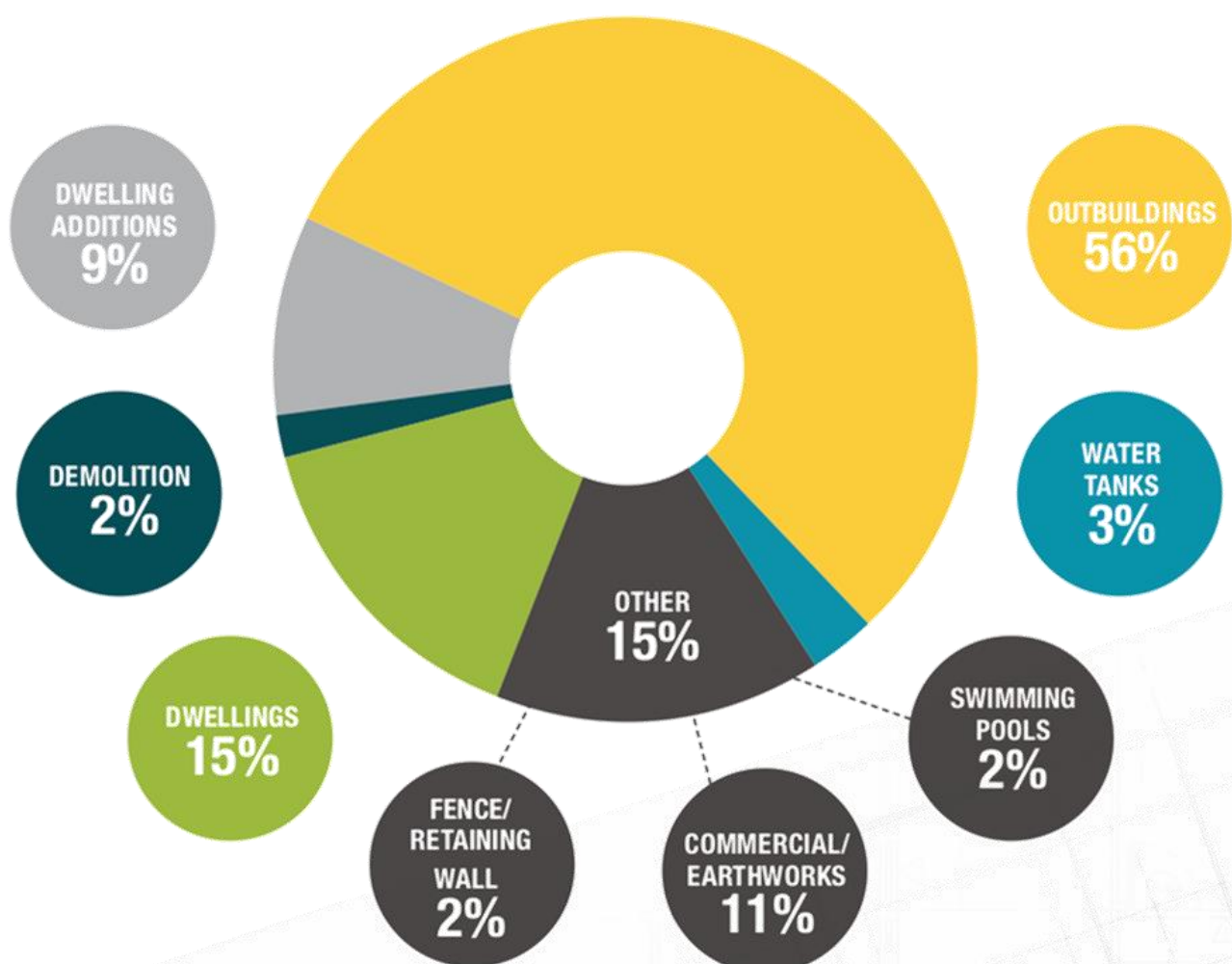
Building

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

Statistics

In 2017/18 the Shire processed 94 building applications, 9 less than in 2016/17. These applications were split into the following categories:

BUILDING APPROVALS 2017/2018

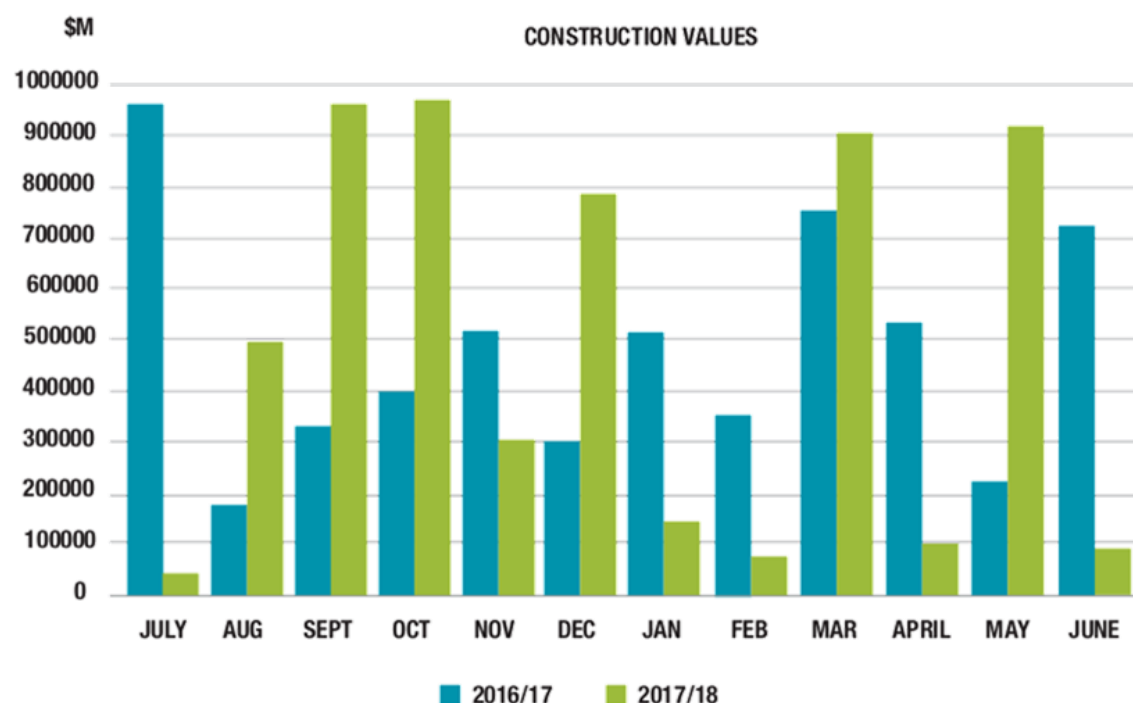


The percentage split is similar to previous years with a slight increase in outbuilding applications.

Comparison table for previous years are as follows:

	2017/18	2016/17	2015/16	2014/15	2013/14	2012/13	2011/12
Dwellings	14	18	20	23	21	30	21
Additions	8	5	7	10	7	10	12
Outbuildings	51	63	51	67	99	95	89
S/ Pools	2	4	5	7	9	16	7
Commercial	10	4	3	2	2	8	10
Demolition	2	2	1	2			
Water Tank	3	3	9	3			
Fence	2	4	1	4			
Earthworks	0	0	1				
Total	94	103	98	118	138	159	139

The number of Building Permits issued in 2017/18 slightly down on previous years.



The approximate value of building works in the Shire was \$5.88 million in 2017/18, a decrease of 0.3%, from \$5.9 million in 2016/17 and a further decrease of 4% in value from \$6.14 million in 2015/16.

Ranger and Emergency Services

The York Shire Ranger conducts regular patrols related to responsible dog ownership, stock control, animal welfare, litter/illegal dumping control, illegal camping, illegal off-road usage, snake removal and fire control throughout the town site and rural areas.

In partnership with the Shire of Beverley, a Community Emergency Services Manager part-funded by the Department of Fire and Emergency Services is responsible for the Shire's preparedness to address an emergency. The CESM is responsible for coordinating the Local Emergency Management Committee.



Animal Control

A reduced number of infringement notices relating to dog attacks were issued compared to last year and no dogs have been declared dangerous this year. Shire records indicate that 62 cats and 223 dogs have been registered with the Shire this year.

Following community consultation, two new Dog Exercise Areas, the undeveloped end of Candice Bateman Park and Monger Reserve have been declared by Council. Dogs may be exercised off the lead but must be under effective control e.g. respond to call back. The current Dog Exercise Area on Henrietta St will be decommissioned.

A Cat Local Law is in the process of being introduced to increase the control provisions on cats.



Parking

Illegal parking continues to be closely monitored by the Ranger with particular attention to the disabled parking bays & time restricted parking on Avon Terrace and York District High School "children's drop off zone", vehicles parked within 6 meters of intersections, on footpaths and so as to face oncoming traffic.



Review of Local Emergency Management Arrangements

A five-yearly review of the Shire's Local Emergency Management Arrangements (LEMA) was undertaken during the year. These reviews ensure the document is current and complies with relevant State Emergency Management legislation.

The LEMA is a public document which sets out the roles and responsibilities of numerous agencies and community service providers within the Shire to provide emergency response and recovery activities in the event of a local or regional emergency.

Greenhills Shed – Volunteer Bush Fire Brigade

A new fire shed has been completed at Greenhills for the Greenhills Bush Fire Brigade. It is now the best-appointed fire shed in the Shire with generator power, lighting, hot water shower and bathroom facilities.

The fire sheds at Burges Siding and Malebelling brigades have also had an upgrade and now have remote power and lighting.

Many of these projects are funded by the Emergency Services Levy (ESL) in partnership between the Department of Fire & Emergency Services and the Shire of York.



Shire President handing over the keys to the new Greenhills Fire shed.



Bush Fire Management

An advertising campaign was launched this year promoting the fire break and hazard reduction requirements and compliance dates. A zero tolerance in non-compliant fire breaks has resulted in a far greater compliance rate this year.

As initiative was introduced in a previous financial year allowing owner/occupiers of occupied properties within the town site which are landscaped to the extent that they do not present a fire hazard to apply for exemptions.

Bushfire Risk Mitigation Planning

The Bushfire Risk Management Planning Team for the Shire has achieved significant milestones during the 2017/18 year. The plan context was written (providing a snap shot of the current and past history of the Shire) and was immediately followed by identification of the assets within the Shire that were calculated to be of High, Very High or Extreme risk from a Bushfire. The Plan was endorsed by Council on 28 May 2018, then sent to OBRM (Office of Bushfire Risk Management) and approved on 12 June.

The Plan formed the basis of an application for a Mitigation Activity Fund (MAF) Grant and is a requirement for eligibility to apply. The MAF is a fund managed by DFES using Royalty for Regions resources to enable mitigation works identified in the above process to be carried out on local government lands within the gazetted town site.



Infrastructure Services



The Infrastructure Services Department is responsible for the maintenance and development of the Shire's roads, footpaths, storm water infrastructure, parks and gardens and sporting fields.

Capital Works

Civil Construction Tender

A Civil Construction Tender for the majority of the Shire's roads capital works program was awarded to Stabilised Pavements of Australia. The works included the reconstruction of sections of Goldfields Road and Top Beverley Road, the resealing of sections of Herbert Road, Mount Street, Georgiana Street and, Talbot Road, the repairs to the storm damaged floodways on Mackie Siding Road and Wilberforce Road and gravel re-sheeting on sections of Gwambygne Road, Talbot Hall Road, Wambyn Road, Piccadilly Road and Quellington Road shoulders.



ROADS TO RECOVERY

Roads to Recovery projects totalled \$70,091 for the 2017/18 year.

Joaquina Street	\$68,891
Quellington Road	\$1,200

REGIONAL ROAD GROUP

Regional Road projects totalled \$949,018 for the 2017/18 year.

York-Tammin Road Widen & Seal	\$324,727
Top Beverley Road Widen & Seal	\$276,446
Cameron Road Widen and Gravel	\$347,846

MUNICIPAL FUNDS

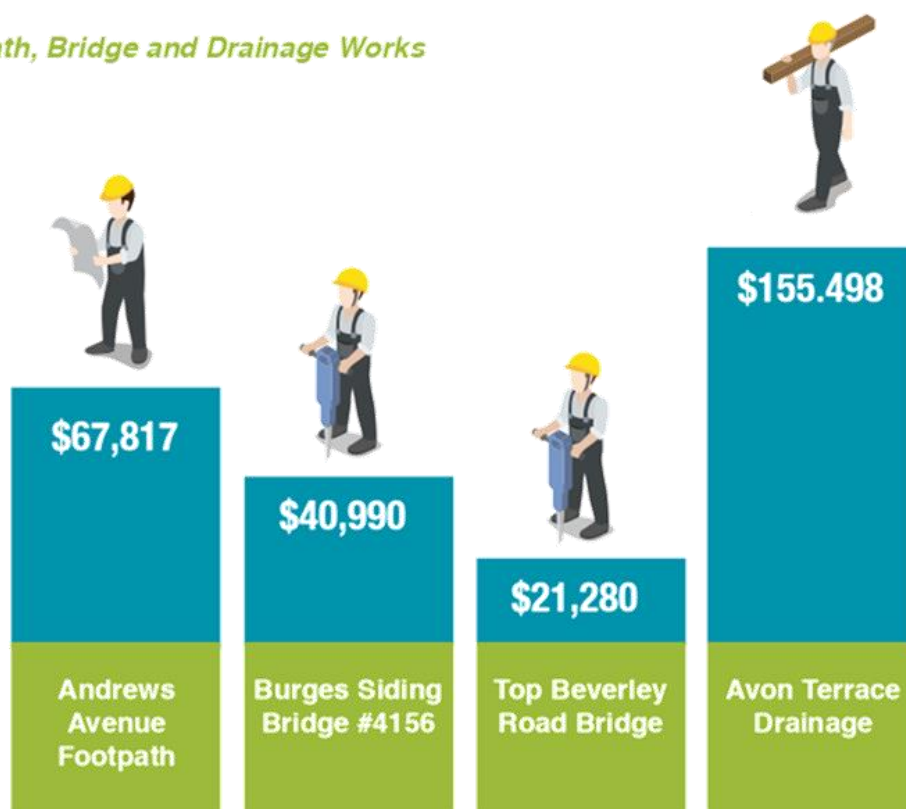
Further construction works were undertaken utilising Municipal funds on roads listed below.

Talbot Road – Sealed	\$41,976
Spencers Brook Road Sealed	\$20,633
Mackie Siding Road Gravel	\$65,028
Bogling Road Gravel	\$149,344
Wilberforce Road	\$49,562
Duckpool Road Gravel	\$17,240
Georgiana Street - Sealed	\$23,237
Mount Street – Sealed	\$10,729
Herbert Road - Sealed	\$14,801
Red Swamp Place	\$8,765



Repairs to flood-ways on Mackie Siding Road and Wilberforce Roads.

Footpath, Bridge and Drainage Works



Avon Terrace Drainage Project

The Avon Terrace drainage systems have been installed using water-sensitive urban design principals. The works made use of the existing drainage pipes stored on Balladong Road and are expected to improve the excessive collection of water in basins on River Road, whilst retaining water for reuse.

Winter Maintenance Grading

Winter maintenance grading throughout the Shire continued this year with the assistance of both Shire graders as well as a hired grader. This year there has been an increased focus on getting our rural roads to drain efficiently by making sure they have the correct fall and that our drains are deep and free flowing.



Avon Terrace drainage completed

Joaquina Street Upgrade

Sealing works to Joaquina Street have now been completed. Beautification works are continuing with the installation of Jacaranda Trees and footpath areas to be improved.



Hire Grader



Joaquina Street seal completed

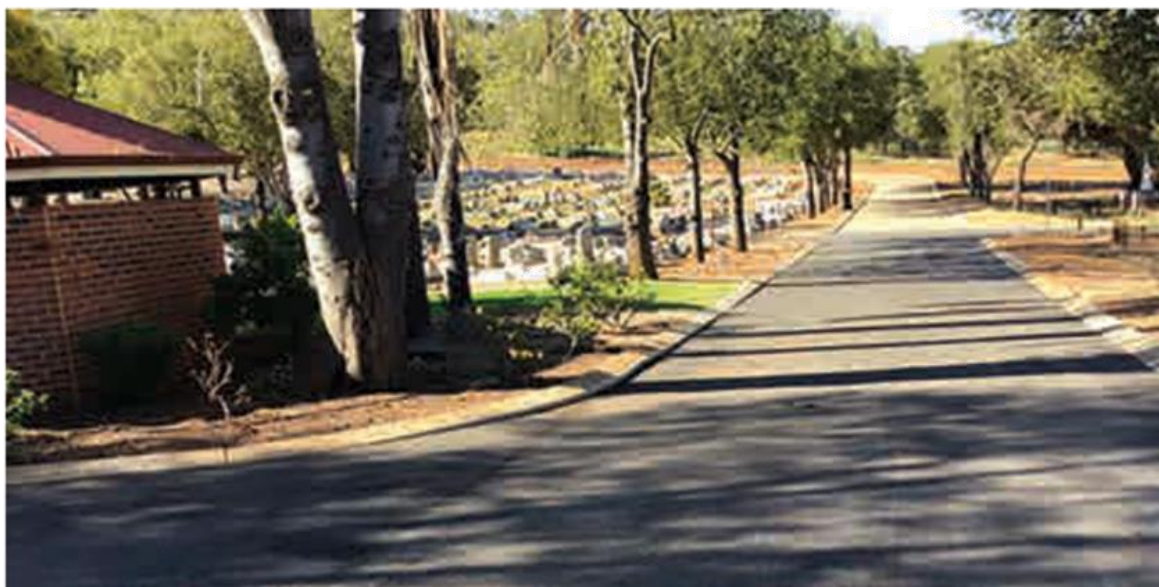
Cemetery

Asphalt resurfacing of the internal roads has been completed on what used to be an undulating road surface due to wear and tear and tree roots. Extensive pruning to gardens as well as trees throughout the Cemetery has significantly improved the presentation and appeal of what is a very important site, both historically and in remembrance of peoples loved ones.

The Friends of the Cemetery hosted a Cemetery Busy Bee between the 8 - 15 May, including Mother's Day. The Shire provided a low level mini skip during this week to assist with the cleanup.



Cemetery before asphalt resurfacing



Cemetery after asphalt resurfacing

Other Projects

RV Relocation

To allow the upgrade of Avon Park it was identified that the RV Park would need to be relocated. The new site for the RV Park was selected and a concept layout plan adopted by Council. Works commenced on the new RV Park with the earthworks and new parking and circulation areas constructed ready for sealing. The proposed drainage had to be redesigned due to other services being in the way. The drainage works were only partially complete when unexpectedly high rainfall halted the construction. It is envisaged that the RV Park construction will be completed early next financial year.



RV Parking to be relocated

Kerbside Collection

The Shire of York provides a bulk waste collection as a service to assist residents to maintain their properties and to provide a means of disposing of bulk materials.



Bulk Pickup Service

Plant Purchases

The Shire has replaced/purchased several new plant items in the 2017/18 period, including a new Skid Steer which will be instrumental in cleaning of blocked culverts.

- Single Cab Beaver Trail Truck
- Crew (Dual) Cab Single Axle Truck
- Rough Terrain Articulating Boom (Or) Elevated Work Platform
- Skidsteer Compact Loader (SCL)



New Single Cab Beaver Truck and Rough Terrain Articulating Boom



Rough Terrain Articulating Boom or EWP



Skid Steer Compact Loader

New Bench Seats for Avon Terrace

The Shire has installed 5 new Woodlands Emerdyn Cambridge Bench Seats on Avon Terrace for residents and visitors to enjoy. The seats that have been removed will be refurbished for use in the cemetery.



New bench seats installed on Avon Terrace

Corporate Services



Statutory Reporting

Records

The *State Records Act 2000* requires that the Shire maintains and disposes of all records in the prescribed manner.

The Shire of York is continuously striving towards effective and efficient Record Keeping Practices and actively holds records training sessions for all new & existing employees to ensure that each employee is aware of their compliance responsibilities.

The following activities have been undertaken to ensure staff awareness and compliance:

- All staff attended State Records Office Workshop in Local Government Record Keeping Awareness;
- Six (6) staff members completed Synergysoft Central Records Administration Training with IT Vision;
- One (1) staff member completed training course in Records Disposal with IRIS Consulting Group;
- One (1) staff member completed training course in Records & Document Management Basics with IRIS Consulting Group;
- Staff information sessions were held as required.

Our goals:

- Improve record keeping practices at the Shire of York
- Inform all staff on their Record Keeping Responsibilities – State Records Act & Shire of York Record Keeping Plan
- Improve efficiency and effectiveness of our Record Keeping Policies & Procedures

Freedom of Information

The Shire of York has a Freedom of Information Statement prepared in accordance with the Freedom of Information Act 1992. It outlines the Shire's functions, the kind of documents held and how the documents can be accessed.

A total of eleven (11) new Freedom of information Applications were received during this reporting period (compared to four (4) last year), and one (1) was carried over from the previous year (compared to three (3) last year).

In addition, five (5) applications were subject to an Internal Review and one (1) application to an External Review.

National Competition Policy and Public Interest Disclosure

The Shire of York has considered its obligations regarding the national competition policy and reviewed its policies to ensure anti-competitive practices are not adopted. No complaints were received regarding anti-competitive practice however, the issue has been considered as part of the review of the management of the York Recreation and Convention Centre.

Customer Service

The Shire of York continues to prioritise Community Engagement as a means to involve the community in decision making. Likewise, the Shire is equally committed to providing ongoing quality customer service to residents and ratepayers.

The Shire annually reviews its Customer Service Charter as part of its commitment to provide guidelines, standards and expectations for Shire officers.

The Shire continues to provide services on behalf of the Department of Transport (DoT) to enable residents to register their vehicles and to renew their drivers licence and vehicle registration. Certain Shire officers are also authorised to issue permits on behalf of the Department and a DoT examiner visits the Shire fortnightly to conduct driving examinations.

Customer Service Officers are responsible for customer enquiries, reception, bookings for the Shire's facilities, cat & dog licenses, issuing of receipts and providing licensing support services on behalf of the Department of Transport.

The Office hours are 8.30am – 4.30pm Monday to Friday (Licensing closes at 4.00pm), except for public holidays and between Christmas and New Year.

Financial Services

Rates

Rates account for approximately 50% of the Shire of York's revenue and are determined after lengthy and careful consideration by Council and administration based on the expected expenditure. Examples of expenditures identified on the annual budget include, but are not limited to:

- Infrastructure Services: local roads, bridges, footpaths, drainage, waste collection and management.
- Provision of Recreation Facilities: parks, swimming pool, recreation centre, ovals and sporting facilities.
- Health Services: water and food inspection, toilet facilities, noise control and animal control.
- Community Services: aged care/accommodation, community group/event sponsorship.
- Planning and Building Services
- Administration of Facilities: cemeteries, public parking.
- Cultural Facilities and Services: library, Town Hall, tourist information service, Residency Museum.

Rates Incentive Prizes

In partnership with our sponsors, the Shire provides the following incentive prizes to encourage ratepayers to pay their rates in full and on-time.

 First Prize A \$1,000 bank account provided by the Shire of York in conjunction with the York & Districts Community Bank Branch of Bendigo Bank. Winner – Mr Robert McCorkill	 Second Prize Four tickets to the West Australian Symphony Orchestra donated by the West Australian Symphony Orchestra Winner – Mr John Patterson	 Third Prize A two night weekend stay at the Quality Hotel Ambassador Perth in a Premium Deluxe Room. Donated by the Quality Hotel Ambassador Perth Winner – Mr Dennis Grimwood	 Fourth Prize \$200 of Fuel donated by Fuel Distributions of Western Australia Pty Ltd Winner – Mr Francis Leong
---	--	--	---

Debt Collection

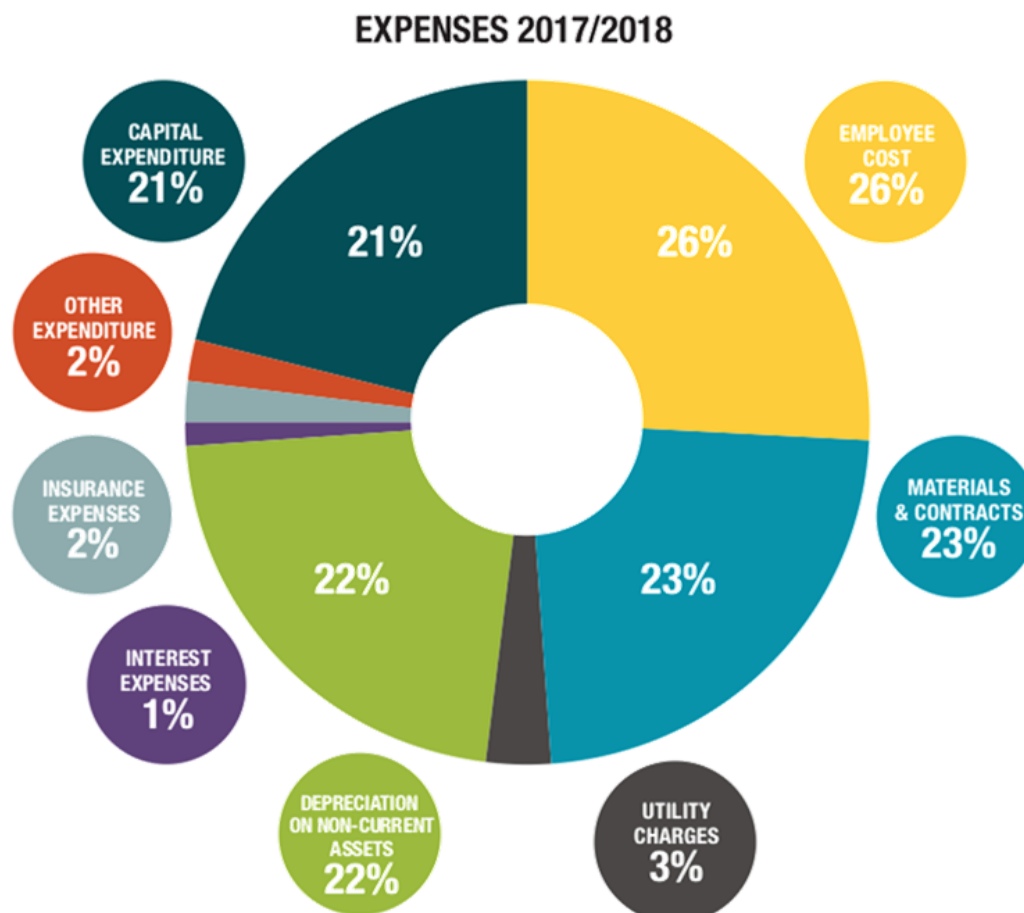
Council's Finance Policy F1.1 Revenue Collection, identifies that the Shire is to ensure timely cashflow and minimise bad debts. It also outlines the debt recovery process that is to be followed for outstanding debts relating to rates and charges, sundry debtor charges and fines.

On 18 September 2017, Council awarded the tender for debt collection services to CLI Lawyers Pty Ltd (previously Milton Graham Lawyers). They provide a comprehensive debt collection service including a pre-legal recovery stage, legal advice and litigation. The pre-legal process often prevents the need to commence litigation which, can result in significant costs being incurred by the Shire and ratepayers.

Revenue and Expenditure

Below is a breakdown of the Shire's Revenue and Expenditure.

REVENUE	
Rates	\$5,556,554
Operating grants, subsidies and contributions	\$1,838,329
Fees and charges	\$1,464,462
Interest earnings	\$250,243
Other revenue	\$68,949
Non-operating grants, subsidies and contributions	\$1,041,860





Appendix 1

Audited Financial Statements

SHIRE OF YORK
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Notes to and forming part of the Financial Report	8
Independent Auditor's Report	53

COMMUNITY VISION

A vibrant and inviting agricultural, heritage and tourist town and Shire, and a community that is focused on and works collaboratively to improve and promote the town and the Shire of York as a destination and wonderful place to live.

Principal place of business:

1 Joaquina Street

YORK WA 6302

Australia

SHIRE OF YORK
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

Local Government Act 1995
Local Government (Financial Management) Regulations 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of York for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Shire of York at 30 June 2018 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.


Signed on the

25

day of

November

2018



PAUL MARTIN

Chief Executive Officer



STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue				
Rates	19(a)	5,556,554	5,548,130	5,456,373
Operating grants, subsidies and contributions	2(a)	1,838,329	1,005,491	2,654,026
Fees and charges	2(a)	1,464,462	1,468,270	1,403,638
Interest earnings	2(a)	260,243	176,419	226,272
Other revenue	2(a)	68,949	77,512	98,997
		<u>9,178,537</u>	<u>8,275,822</u>	<u>9,839,306</u>
Expenses				
Employee costs		(3,354,471)	(3,841,713)	(3,738,235)
Materials and contracts		(2,862,083)	(2,634,472)	(2,563,585)
Utility charges		(402,676)	(279,548)	(298,645)
Depreciation on non-current assets	9(b)	(2,808,301)	(2,444,360)	(2,369,475)
Interest expenses	2(b)	(122,759)	(124,642)	(132,851)
Insurance expenses		(248,904)	(192,610)	(178,580)
Other expenditure		(219,047)	(413,523)	(246,756)
		<u>(10,018,251)</u>	<u>(9,930,868)</u>	<u>(9,528,107)</u>
		(839,714)	(1,655,046)	311,199
Non-operating grants, subsidies and contributions	2(a)	1,041,860	2,503,542	1,300,630
Profit on asset disposals	9(a)	1,298	0	0
(Loss) on asset disposals	9(a)	(35,225)	(151,302)	(24,905)
Net result		<u>168,216</u>	<u>697,194</u>	<u>1,586,924</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10	1,655,325	0	1,316,655
LG House Trust	10	0	0	(63,263)
Total other comprehensive income		<u>1,655,325</u>	<u>0</u>	<u>1,253,392</u>
Total comprehensive income		<u>1,823,541</u>	<u>697,194</u>	<u>2,840,316</u>

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



**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue	2(a)			
Governance		33,987	8,486	40,716
General purpose funding		7,326,868	6,493,474	7,979,403
Law, order, public safety		74,850	72,878	85,727
Health		18,554	16,500	20,333
Education and welfare		35,147	36,190	35,996
Community amenities		743,468	699,787	704,686
Recreation and culture		507,410	561,748	543,937
Transport		213,463	216,407	204,461
Economic services		139,573	110,401	122,215
Other property and services		85,227	61,951	101,831
		9,178,537	8,275,822	9,839,305
Expenses	2(b)			
Governance		(812,985)	(657,841)	(601,977)
General purpose funding		(229,590)	(302,384)	(349,683)
Law, order, public safety		(432,364)	(439,794)	(458,800)
Health		(200,005)	(247,672)	(241,703)
Education and welfare		(122,516)	(127,513)	(119,023)
Community amenities		(1,144,714)	(1,213,437)	(1,010,388)
Recreation and culture		(2,929,866)	(3,071,825)	(2,863,434)
Transport		(3,118,922)	(2,822,829)	(2,635,822)
Economic services		(797,680)	(857,467)	(733,551)
Other property and services		(106,850)	(65,464)	(380,868)
		(9,895,492)	(9,808,226)	(9,395,255)
Finance Costs	2(b)			
Recreation and culture		(116,228)	(117,913)	(125,024)
Transport		(6,531)	(6,729)	(7,827)
		(122,759)	(124,642)	(132,851)
		(839,714)	(1,655,046)	311,199
Non-operating grants, subsidies and contributions	2(a)	1,041,860	2,503,542	1,300,630
Profit on disposal of assets	9(a)	1,298	0	0
(Loss) on disposal of assets	9(a)	(35,228)	(151,302)	(24,905)
		1,007,930	2,352,240	1,275,725
Net result		168,216	697,194	1,586,924
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10	1,655,325	0	1,316,655
LG House Trust	10	0	0	(63,263)
Total other comprehensive income		1,655,325	0	1,253,392
Total comprehensive income		1,823,541	697,194	2,840,316

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



**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2018**

	NOTE	2018	2017	Restated Actual 1 July 2016
		\$	\$	\$
CURRENT ASSETS				
Cash and cash equivalents	3	4,261,327	3,041,935	3,019,984
Trade and other receivables	5	1,238,730	1,601,663	791,729
Inventories	6	40,923	36,869	87,450
TOTAL CURRENT ASSETS		5,540,980	4,680,467	3,899,163
NON-CURRENT ASSETS				
Other receivables	5	100,134	81,387	69,080
Financial Assets	10	0	0	63,263
Property, plant and equipment	7	34,406,536	33,275,942	33,924,340
Infrastructure	8	103,298,389	103,099,742	100,763,269
TOTAL NON-CURRENT ASSETS		137,805,058	136,457,071	134,819,952
TOTAL ASSETS		143,346,038	141,137,528	138,719,115
CURRENT LIABILITIES				
Trade and other payables	11	843,372	290,786	527,723
Current portion of long term borrowings	12(a)	223,922	214,337	206,200
Provisions	13	743,148	707,093	701,396
TOTAL CURRENT LIABILITIES		1,810,442	1,212,196	1,434,319
NON-CURRENT LIABILITIES				
Long term borrowings	12(a)	2,103,317	2,327,238	2,541,575
Provisions	13	63,318	52,673	38,117
TOTAL NON-CURRENT LIABILITIES		2,166,635	2,379,911	2,579,692
TOTAL LIABILITIES		3,977,077	3,592,107	4,014,011
NET ASSETS		139,368,961	137,545,421	134,705,104
EQUITY				
Retained surplus		32,196,889	32,548,250	31,100,935
Reserves - cash backed	4	2,626,728	2,107,162	1,967,542
Financial Assets Reserve	10	0	0	63,263
Revaluation surplus	10	104,545,344	102,890,019	101,573,364
TOTAL EQUITY		139,368,961	137,545,421	134,705,104

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



**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	RETAINED SURPLUS	RESERVES CASH BACKED	REVALUATION SURPLUS	FINANCIAL SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$	\$
Balance as at 1 July 2016		30,525,936	1,967,542	101,573,364	63,263	134,130,104
Correction of Errors		575,000	0	0	0	575,000
Restated Balances		31,100,936	1,967,542	101,573,364	63,263	134,705,104
Comprehensive Income						
Net result		1,586,924	0	0	0	1,586,924
Changes on revaluation of assets	10	0	0	1,316,655	0	1,316,655
Financial Assets Reserve	10	0	0	0	(63,263)	(63,263)
Total comprehensive income		1,586,924	0	1,316,655	(63,263)	2,840,316
Transfers from/(to) reserves		(139,610)	139,610	0	0	0
Balance as at 30 June 2017		32,548,250	2,107,152	102,890,019	0	137,545,421
Comprehensive Income						
Net result		168,216	0	0	0	168,216
Changes on revaluation of assets	10	0	0	1,655,325	0	1,655,325
Total comprehensive income		168,216	0	1,655,325	0	1,823,541
Transfers from/(to) reserves		(519,576)	519,576	0	0	0
Balance as at 30 June 2018		32,196,889	2,626,728	104,545,344	0	139,368,961

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual	2018 Budget	2017 Actual
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,473,313	5,548,131	5,119,172
Operating grants, subsidies and contributions		2,224,532	1,005,491	2,179,040
Fees and charges		1,464,462	1,468,270	1,403,638
Interest earnings		250,243	176,419	226,272
Other revenue		86,421	77,512	88,943
		<u>9,498,971</u>	<u>8,275,823</u>	<u>9,017,065</u>
Payments				
Employee costs		(3,311,674)	(3,841,712)	(3,696,778)
Materials and contracts		(2,284,013)	(2,634,472)	(2,770,206)
Utility charges		(402,676)	(279,548)	(298,645)
Interest expenses		(124,642)	(124,642)	(133,779)
Insurance expenses		(248,904)	(192,610)	(178,580)
Other expenditure		(219,047)	(413,523)	(246,756)
		<u>(6,590,956)</u>	<u>(7,486,507)</u>	<u>(7,324,744)</u>
Net cash provided by (used in) operating activities	14	<u>2,908,015</u>	<u>789,316</u>	<u>1,692,321</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	7(b)	(821,983)	(1,520,270)	(304,183)
Payments for construction of infrastructure	8(b)	(1,868,206)	(3,180,550)	(2,582,072)
Non-operating grants, subsidies and contributions	2(a)	1,041,860	2,503,542	1,300,630
Proceeds from sale of fixed assets	9(a)	174,043	608,800	120,455
Net cash provided by (used in) investment activities		<u>(1,474,286)</u>	<u>(1,588,478)</u>	<u>(1,465,170)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of long term borrowings	12(a)	(214,337)	(214,337)	(205,200)
Net cash provided by (used in) financing activities		<u>(214,337)</u>	<u>(214,337)</u>	<u>(205,200)</u>
Net increase (decrease) in cash held		<u>1,219,392</u>	<u>(1,013,499)</u>	<u>21,951</u>
Cash at beginning of year		3,041,935	3,510,611	3,019,984
Cash and cash equivalents at the end of the year	14	<u>4,261,327</u>	<u>2,497,112</u>	<u>3,041,935</u>

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

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		1,975,514	1,182,214	1,171,861
		1,975,514	1,182,214	1,171,861
Revenue from operating activities (excluding rates)				
Governance		33,987	8,486	40,716
General purpose funding		1,779,463	975,344	2,532,447
Law, order, public safety		74,850	72,878	85,727
Health		18,554	16,500	20,333
Education and welfare		35,147	35,190	35,996
Community amenities		743,468	699,787	704,686
Recreation and culture		507,410	551,748	543,937
Transport		213,463	216,407	204,461
Economic services		139,573	110,401	122,215
Other property and services		86,525	61,951	101,831
		3,632,440	2,757,692	4,392,349
Expenditure from operating activities				
Governance		(817,763)	(880,009)	(610,378)
General purpose funding		(229,590)	(302,384)	(349,683)
Law, order, public safety		(432,364)	(439,794)	(458,806)
Health		(211,027)	(256,659)	(241,703)
Education and welfare		(122,516)	(127,513)	(119,023)
Community amenities		(1,144,714)	(1,216,000)	(1,010,388)
Recreation and culture		(3,049,094)	(3,189,738)	(2,988,458)
Transport		(3,140,486)	(2,895,074)	(2,643,649)
Economic services		(797,680)	(898,217)	(733,561)
Other property and services		(111,245)	(76,782)	(397,372)
		(10,053,479)	(10,082,170)	(9,553,011)
Operating activities excluded				
(Profit) on disposal of assets	9(a)	(1,298)	0	0
Loss on disposal of assets	9(a)	35,228	151,302	24,905
Movement in rates paid in advance		(9,160)	0	3,519
Movement in deferred pensioner rates (non-current)		(18,747)	0	(12,306)
Movement in employee benefit provisions (non-current)		42,164	0	(58,255)
Depreciation and amortisation on assets	9(b)	2,808,301	2,444,360	2,369,475
Amount attributable to operating activities		(1,589,038)	(3,546,602)	(1,681,462)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,041,860	2,503,542	1,300,630
Proceeds from disposal of assets	9(a)	174,043	608,800	120,455
Purchase of property, plant and equipment	7(b)	(821,983)	(1,520,270)	(304,183)
Purchase and construction of infrastructure	8(b)	(1,868,206)	(3,180,550)	(2,582,072)
Amount attributable to investing activities		(1,474,286)	(1,588,478)	(1,465,170)
FINANCING ACTIVITIES				
Repayment of long term borrowings	12(a)	(214,337)	(214,337)	(205,200)
Transfers to reserves (restricted assets)	4	(544,576)	(345,419)	(240,638)
Transfers from reserves (restricted assets)	4	25,000	176,707	101,028
Amount attributable to financing activities		(733,913)	(383,049)	(344,810)
Surplus(deficiency) before general rates		(3,797,237)	(5,518,130)	(3,471,442)
Total amount raised from general rates	19	5,547,395	5,518,130	5,446,956
Net current assets at June 30 c/fwd - surplus/(deficit)	20	1,750,159	0	1,975,514

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2018

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

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

The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or any other sporting or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values

CRITICAL ACCOUNTING ESTIMATES (Continued)

of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 22 to these financial statements.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under roads

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

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

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES

(a) Revenue

	2018 Actual	2017 Actual
	\$	\$
Significant revenue		
General Purpose Funding	773,337	769,489

The 2018 significant revenue relates to the early payment of Financial Assistance Grants received 25 June 2018 comprising of general purpose funding of \$434,978 and road funding of \$338,539.

The 2017 significant revenue relates to the early payment of Financial Assistance Grants received 30 June 2017 comprising of general purpose funding of \$440,407 and road funding of \$329,082.

Other revenue

Other	68,949	98,997
	68,949	98,997

Fees and Charges

Governance	1,049	294
General purpose funding	38,895	37,883
Law, order, public safety	20,976	25,299
Health	18,554	20,333
Education and welfare	32,109	32,958
Community amenities	735,468	692,998
Recreation and culture	484,146	478,698
Transport	362	440
Economic services	107,815	76,178
Other property and services	26,098	38,767
	1,464,462	1,403,636

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Grant Revenue

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

	2018	2017
	\$	\$
Operating grants, subsidies and contributions		
Governance	32,938	40,422
General purpose funding	1,481,165	2,259,076
Law, order, public safety	49,873	64,719
Education and welfare	3,038	3,038
Community amenities	6,967	11,688
Recreation and culture	23,164	59,940
Transport	150,046	140,365
Economic services	31,006	21,704
Other property and services	60,129	63,075
	<u>1,838,329</u>	<u>2,654,025</u>
Non-operating grants, subsidies and contributions		
Recreation and culture	15,672	103,170
Transport	1,026,188	1,197,460
	<u>1,041,860</u>	<u>1,300,630</u>
Total grants, subsidies and contributions	<u>2,880,189</u>	<u>3,954,656</u>

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Interest earnings			
- Loans receivable - clubs/institutions			
- Reserve funds	52,050	38,419	45,582
- Other funds	37,844	32,000	42,872
Other interest revenue (refer note 19(b))	<u>160,349</u>	<u>106,000</u>	<u>137,818</u>
	<u>250,243</u>	<u>176,419</u>	<u>226,272</u>

SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a

Grants, Donations and Other Contributions (Continued)

particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 18.

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current period.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

	2018	2017
	\$	\$
Auditors remuneration		
Audit of the Annual Financial Report	16,668	22,058
Acquittal Audits	2,050	1,250
	18,718	23,308
Interest expenses (finance costs)		
Long term borrowings (refer Note 12(a))	122,759	132,851
	122,759	132,851
Rental charges		
Operating leases	2,581	1,464
	2,581	1,464

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018	2017
		\$	\$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		1,110,689	789,036
Restricted		3,150,638	2,262,897
		<u>4,261,327</u>	<u>3,041,935</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave Reserve	4	481,548	450,029
Plant Reserve	4	672,341	526,818
Town Planning Reserve	4	7,147	6,971
Avon River Mice Reserve	4	14,669	14,307
Industrial Land Reserve	4	127,428	124,285
Refuse Site Develop Reserve	4	183,100	178,586
Centennial Gardens Reserve	4	139,308	135,874
Public Open Space Cont Reserve	4	433	422
Community Bus	4	83,700	81,636
Pioneer Memorial Lodge Reserve	4	99,603	97,147
Residency Museum Reserve	4	6,041	6,592
Carparking Reserve	4	17,708	17,271
Building Reserve	4	354,540	51,089
Disaster Reserve	4	33,385	32,562
Archives Reserve	4	6,764	6,597
Water Supply Reserve	4	6,778	6,778
Tied Grant Funds Reserve	4	124,008	124,008
Cemetery Reserve	4	6,019	4,899
R.S.L. Memorial Reserve	4	13,036	12,715
Greenhills Townsite Development Reserve	4	28,858	29,217
Roads Reserve	4	91,637	89,377
Land & Infrastructure Reserve	4	110,872	93,403
Forrest Oval Lights	4	3,726	3,634
Bowls Synthetic Surface Reserve	4	12,216	11,915
Tennis Synthetic Surface Reserve	4	1,767	1,723
Unspent grants not held in Reserves	18	523,910	145,745
		<u>3,150,638</u>	<u>2,262,897</u>

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk

Cash and cash equivalents (Continued)

of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

4. RESERVES - CASH BACKED

	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	2017	2017	2017	2017
	Actual	Actual	Actual	Actual	Budget	Transfer	Opening	Budget	Transfer	Actual	Opening	Actual	Transfer	Actual
	Balance	to	(from)	\$	Balance	as	Balance	Balance	(from)	Balance	Balance	to	(from)	Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Lease Reserve	450,029	31,519	0	481,548	443,663	28,943	0	472,635	0	522,840	522,840	28,217	(101,028)	450,029
Plant Reserve	525,518	145,523	0	672,341	519,301	11,038	(100,000)	430,309	0	516,751	516,751	10,067	0	526,818
Town Planning Reserve	6,971	178	0	7,147	6,871	137	0	7,008	0	6,836	6,836	133	0	6,971
Aron River Mills Reserve	14,307	362	0	14,669	14,103	100,282	0	114,385	0	14,034	14,034	273	0	14,307
Industrial Land Reserve	124,285	3,141	0	127,426	122,511	2,517	0	125,008	0	121,910	121,910	2,375	0	124,285
Refuse Site Develop Reserve	178,586	4,514	0	183,100	176,037	3,616	0	179,653	0	175,173	175,173	3,413	0	178,586
Centennial Gardens Reserve	135,874	3,434	0	139,308	130,936	2,595	(16,707)	119,825	0	133,278	133,278	2,595	0	135,874
Public Open Space Cost Reserve	422	11	0	433	416	8	0	424	0	414	414	8	0	422
Community Bus	81,536	2,063	0	83,699	80,471	311	(80,000)	20,782	0	80,076	80,076	1,960	0	81,536
Pioneer Memorial Lodge Reserve	97,147	2,456	0	99,603	95,761	1,079	0	96,840	0	95,291	95,291	1,856	0	97,147
Residency Museum Reserve	5,892	149	0	6,041	5,808	116	0	5,924	0	5,779	5,779	113	0	5,892
Carparking Reserve	17,271	437	0	17,708	17,026	350	0	17,376	0	16,941	16,941	330	0	17,271
Building Reserve	51,089	303,451	0	354,540	51,073	1,026	0	52,101	0	1,068	1,068	50,021	0	51,089
Disaster Reserve	32,562	823	0	33,385	32,058	659	0	32,757	0	31,939	31,939	623	0	32,562
Archives Reserve	5,597	157	0	5,754	5,503	3	0	5,506	0	5,471	5,471	126	0	5,597
Water Supply Reserve	5,778	0	0	5,778	5,778	0	0	5,778	0	5,778	5,778	0	0	5,778
Ted Grant Funds Reserve	124,008	0	0	124,008	148,984	0	0	145,984	0	48,652	48,652	75,356	0	124,008
Cemetery Reserve	4,896	124	0	5,020	4,825	0	0	4,825	0	4,802	4,802	54	0	4,896
R.S.L. Memorial Reserve	12,715	321	0	13,036	12,534	257	0	12,791	0	12,472	12,472	243	0	12,715
Greenhills Townships Development Reserve	29,217	739	0	29,956	28,800	127	0	28,927	0	28,659	28,659	556	0	29,217
Roads Reserve	89,377	2,259	0	91,636	86,958	3,005	0	91,963	0	28,816	28,816	60,561	0	89,377
Land & Infrastructure Reserve	93,403	42,469	(25,000)	110,872	92,071	41,691	0	133,962	0	91,818	91,818	1,785	0	93,403
Fernest Oval Lights	3,634	92	0	3,726	3,593	2,114	0	5,697	0	3,565	3,565	69	0	3,634
Bowls Synthetic Surface Reserve	11,915	301	0	12,216	11,745	4,322	0	16,067	0	11,687	11,687	228	0	11,915
Tennis Synthetic Surface Reserve	1,723	45	0	1,768	1,686	2,050	0	3,748	0	1,690	1,690	33	0	1,723
Main Street Reserve	0	0	0	0	0	139,000	0	139,000	0	0	0	0	0	0
	2,107,152	544,376	(25,000)	2,626,728	2,103,785	345,419	(176,707)	2,272,497	0	1,987,542	1,987,542	240,638	(101,028)	2,107,152

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

4. RESERVES - CASH BACKED (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
Leaves Reserve	Ongoing	To fund annual and long service leave requirements.
Plant Reserve	Ongoing	To be used to fund plant purchases or major capital repairs.
Town Planning Reserve	Ongoing	To develop and review the York Town Planning schemes and amendments.
Auron River Mitre Reserve	Ongoing	To maintain and protect the Auron River and its environs.
Industrial Land Reserve	Ongoing	For the continued development and expansion of an industrial subdivision within the Shire.
Refuse Site Develop Reserve	Ongoing	To be used for ongoing maintenance and development of Council's waste management facilities.
Centennial Gardens Reserve	Ongoing	To be used for further expansion and capital repairs of the existing units.
Public Open Space Cont Reserve	Ongoing	For the expansion and development of passive recreation areas within the Shire.
Community Bus	Ongoing	To finance the changeover of the Community Bus (funded by the operational surplus of the Community Bus).
Pioneer Memorial Lodge Reserve	Ongoing	To finance capital improvements and extensions to the seniors village (funded by the operational surplus of the Lodge).
Residency Museum Reserve	Ongoing	To fund capital expenditure and maintenance of the historical museum.
Camparing Reserve	Ongoing	To fund the management and control of parking facilities in accordance with Council's Parking Plan.
Building Reserve	Ongoing	For the construction and major capital improvements to all Council buildings.
Disaster Reserve	Ongoing	A contingency reserve to help fund recovery from any natural disaster.
Archives Reserve	Ongoing	To provide a secure building for the safe storage of Council's Archival Records.
Water Supply Reserve	Ongoing	To hold funds raised through the water supply charge until the loan repayment is due.
Tied Grant Funds Reserve	Ongoing	To segregate grant funds provided for specific projects until those projects are carried out.
Cemetery Reserve	Ongoing	To provide for the ongoing development of the existing York Cemetery or the development of a new site at a location to be determined.
R.S.L. Memorial Reserve	Ongoing	To provide for the upgrading of the RSL Memorial.
Greenhills Townsite Development Reserve	Ongoing	To provide funds to enhance the amenity and economic potential of the Greenhills Townsite with such funds to be expended in consultation with the Greenhills Progress Association.
Roads Reserve	Ongoing	To provide for future road resurfacing requirements.
Land & Infrastructure Reserve	Ongoing	For the purpose of funding the purchase of land and or buildings or the construction of buildings.
Forest Oval Lights	Ongoing	To provide for the replacement and upgrading of the Oval Lights.
Bowls Synthetic Surface Reserve	Ongoing	To provide for the future replacement of Bowls synthetic surface.
Tennis Synthetic Surface Reserve	Ongoing	To provide for the future replacement of Tennis synthetic surface.
Main Street Reserve	Ongoing	To provide funds to upgrade the Main Street and the development of a Town Precinct.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

5. TRADE AND OTHER RECEIVABLES

Current

Rates outstanding
Sundry debtors
Less provision for doubtful debts
Accrued income
Prepayments
LSL owed by other Local Governments
ESL Debtors
Pensioner rebates

2018	2017
\$	\$
1,091,760	1,013,067
416,519	549,021
(352,541)	(352,043)
15,744	268,946
8,467	32,219
24,983	42,455
33,298	45,992
500	2,006
1,238,730	1,601,663
100,134	81,387
100,134	81,387

Non-current

Rates outstanding - pensioners

Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Rates outstanding

Includes:

Past due and not impaired
Impaired

991,219	913,024
100,541	100,043

Other debtors

Includes:

Past due and not impaired
Impaired

114,211	175,231
252,000	252,000

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

Classification and subsequent measurement

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

6. INVENTORIES

Current

Stock on hand - Works and Services

Stock on hand - York Recreation and Convention Centre

2018	2017
\$	\$
11,490	10,555
29,433	28,304
40,923	38,859

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7 (a). PROPERTY, PLANT AND EQUIPMENT

	2018	2017
	\$	\$
Land and buildings		
Land at:		
- Independent valuation 2018 - level 3	5,580,550	0
- Independent valuation 2016 - level 3	0	5,295,450
- Additions after valuation	0	265,000
Total land	5,580,550	5,560,450
Buildings - non-specialised at:		
- Independent valuation 2018 - level 3	25,962,977	0
- Independent valuation 2016 - level 3	0	25,590,498
- Additions after valuation	0	530,321
Less: accumulated depreciation	0	(1,188,447)
Total buildings	25,962,977	24,932,372
Total land and buildings	31,543,527	30,492,822
Furniture and equipment at:		
- Management valuation 2017 - level 3	844,098	844,098
- Additions after valuation	102,343	0
Less: accumulated depreciation	(613,214)	(511,123)
	333,227	332,975
Plant and equipment at:		
- Independent valuation 2016 - level 2	3,126,560	3,126,560
- Management valuation 2016 - level 3	473,854	473,854
- Disposals	(240,195)	0
- Additions after valuation	711,800	165,449
Less: accumulated depreciation	(1,542,238)	(1,315,718)
	2,529,781	2,450,145
Total property, plant and equipment	34,406,535	33,275,942

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Land	Buildings - non-specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2015	5,560,450	25,415,252	30,975,702	299,327	2,648,311	33,924,340
Additions	0	102,210	102,210	36,524	165,449	304,183
(Disposals)	0	0	0	0	(145,359)	(145,359)
Revaluation increments/ (decrements) transferred to revaluation surplus	0	0	0	61,757	0	61,757
Depreciation (expense)	0	(594,307)	(594,307)	(64,633)	(219,256)	(878,196)
Transfers	0	9,217	9,217	0	0	9,217
Carrying amount at 30 June 2017	5,560,450	24,932,372	30,492,822	332,975	2,450,145	33,275,942
Additions	0	173,289	173,289	102,343	546,351	821,983
(Disposals)	0	0	0	0	(207,973)	(207,973)
Revaluation increments/ (decrements) transferred to revaluation surplus	20,100	1,453,946	1,474,046	0	0	1,474,046
Depreciation (expense)	0	(596,630)	(596,630)	(102,091)	(258,742)	(957,463)
Carrying amount at 30 June 2018	5,580,550	25,962,977	31,543,527	333,227	2,529,781	34,406,535

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land	2	Market approach using recent observable market data for similar assets	Independent	June 2016	Price per square metre
Buildings - non-specialised	3	Cost approach using depreciated replacement cost	Independent	June 2016	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent	June 2016	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Furniture and equipment	3	Cost approach using depreciated replacement cost	Management	June 2017	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and equipment					
- Independent valuation 2016	2	Market approach using recent observable market data for similar assets	Independent	June 2016	Market price based on make, size, year of manufacture and condition
- Management valuation 2016	3	Cost approach using depreciated replacement cost	Management	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8 (a). INFRASTRUCTURE

	2018	2017
	\$	\$
Infrastructure - Roads		
- Management valuation 2017 - level 3	99,021,096	99,021,096
- Additions after valuation	1,462,689	0
Less: accumulated depreciation	(31,724,629)	(30,734,415)
	68,759,256	68,286,681
Infrastructure - Drainage		
- Management valuation 2017 - level 3	37,774,634	37,774,634
- Additions after valuation	155,498	0
Less: accumulated depreciation	(20,942,341)	(20,559,021)
	16,987,791	17,215,613
Infrastructure - Bridges		
- Independent valuation 2018 - level 3	11,222,600	0
- Independent valuation 2015 - level 3	0	11,069,000
- Additions after valuation	0	90,072
Less: accumulated depreciation	0	(278,110)
	11,222,600	10,880,962
Infrastructure - Footpaths		
- Management valuation 2017 - level 3	1,552,434	1,552,434
- Additions after valuation	110,224	0
Less: accumulated depreciation	(216,983)	(183,244)
	1,445,675	1,369,190
Infrastructure - Other Structures		
- Management valuation 2017 - level 3	3,289,453	3,289,453
- Additions after valuation	75,473	0
Less: accumulated depreciation	(1,036,159)	(807,358)
	2,328,767	2,482,095
Infrastructure - Parks and Reserves		
- Independent valuation 2018 - level 3	2,554,300	0
- Independent valuation 2014 - level 3	0	2,954,000
- Additions after valuation	0	59,560
Less: accumulated depreciation	0	(148,359)
	2,554,300	2,865,201
Total Infrastructure	103,298,389	103,099,742

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

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

	Infrastructure - Roads		Infrastructure - Drainage		Infrastructure - Bridges		Infrastructure - Footpaths		Infrastructure - Other Structures		Infrastructure - Parks and Reserves		Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	82,713,836	505,536	11,020,489	1,216,856	2,269,070	3,037,481	100,763,268						
Additions	2,256,029	25,991	0	62,657	202,189	35,206	2,582,072						
Revaluation increments/ (decrements) transferred to revaluation surplus	(15,673,771)	16,700,778	0	135,604	225,314	(133,027)	1,254,898						
Depreciation (expense)	(1,009,413)	(7,475)	(139,527)	(45,927)	(214,478)	(74,459)	(1,491,279)						
Transfers	0	(9,217)	0	0	0	0	(9,217)						
Carrying amount at 30 June 2017	68,286,681	17,215,613	10,880,962	1,368,190	2,482,095	2,865,201	103,099,742						
Additions	1,452,689	155,498	62,270	110,224	75,472	2,053	1,898,206						
Revaluation increments/ (decrements) transferred to revaluation surplus	0	0	418,895	0	0	(237,616)	181,279						
Depreciation (expense)	(990,114)	(383,320)	(139,527)	(33,739)	(228,800)	(75,338)	(1,850,838)						
Carrying amount at 30 June 2018	68,759,256	16,987,791	11,222,600	1,445,675	2,328,767	2,554,300	103,298,389						

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Bridges	3	Cost approach using depreciated replacement cost	Independent valuation	June 2016	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other Structures	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption, utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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

Land under control

In accordance with *Local Government (Financial Management) Regulation 18(a)(i)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year.

	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment								
Governance								
Sedan Trailblazer LTZ 2016	33,721	32,727	0	(994)	36,264	36,000	0	(6,264)
Sedan Mazda CX5 Red 2016	26,329	24,645	0	(3,784)	30,139	23,000	0	(7,139)
Sedan Mazda CX5 White 2016	0	0	0	0	29,965	23,000	0	(6,965)
Sedan Mazda CX9 White 2017	0	0	0	0	36,800	35,000	0	(1,800)
Health								
Sedan - Hyundai i30 2015 Y86	22,465	11,443	0	(11,022)	23,987	15,000	0	(8,987)
Community amenities								
Development Services Vehicle	0	0	0	0	27,563	25,000	0	(2,563)
Transport								
Works Plant as listed below:	0	0	0	0	241,316	175,800	0	(65,516)
Cherry Picker	13,654	2,000	0	(11,654)				
Hino Truck 2008 Y1660	32,202	30,909	0	(1,293)				
Hino Truck 2008 Y397	29,127	29,091	0	(36)				
Stihl Blower BG86C	198	145	0	(53)				
Husqvarna Chainsaw 372XP	464	409	0	(55)				
Stihl Brushcutter FS340C	396	182	0	(214)				
Stihl Telescopic Pole saw	975	364	0	(611)				
Husqvarna Chainsaw 372XP x2	1,526	409	0	(1,117)				
Economic services								
Community Bus	0	0	0	0	50,750	10,000	0	(40,750)
Other property and services								
Utility Ford Ranger 2016 Y96	31,668	27,273	0	(4,395)	32,603	23,000	0	(9,603)
Mazda BT50 Y367	13,248	14,546	1,298	0	14,837	10,000	0	(4,837)
2 Dinsdale Street - House	0	0	0	0	235,876	239,000	3,122	0
	207,973	174,043	1,298	(38,228)	760,102	608,800	3,122	(164,424)

(b) Depreciation

	2018	2017
	\$	\$
Buildings - non-specialised	596,630	594,307
Furniture and equipment	102,091	64,633
Plant and equipment	258,742	219,256
Infrastructure - Roads	990,114	1,009,413
Infrastructure - Drainage	383,320	7,475
Infrastructure - Bridges	139,527	139,527
Infrastructure - Footpaths	33,739	45,927
Infrastructure - Other Structures	228,800	214,478
	2,608,301	2,369,475

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

9. FIXED ASSETS (Continued)

(b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Depreciation rates

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 - 50 Years
Furniture and Equipment	4 - 10 Years
Plant and Equipment	5 - 15 Years
Bridges	75 Years
Walkways and Skate Park	60-80 Years
Drainage - Culvert Pipes	80 Years
Drainage - Underground Pipes	120 Years
Parks Furniture and Equipment	5 - 20 Years
Roads	
Formation	not depreciated
Pavement Structure	70-110 Years
Bitumen Seal	20 Years
Unsealed Roads	30 Years

Depreciation (Continued)

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

10. REVALUATION SURPLUS

	2018			2018			2017		
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total	Closing Balance	2018	Opening Balance	Revaluation Increment	Revaluation (Decrement)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	3,981,700	20,100	0	20,100	4,001,800	3,981,700	0	0	0
Revaluation surplus - Buildings - non-specialised	16,354,628	1,453,946	0	1,453,946	17,808,574	16,354,628	0	0	0
Revaluation surplus - Furniture and equipment	61,757	0	0	0	61,757	0	61,757	0	61,757
Revaluation surplus - Plant and equipment	804,963	0	0	0	804,963	804,963	0	0	0
Revaluation surplus - Infrastructure - Drainage	16,700,778	0	0	0	16,700,778	0	16,700,778	0	16,700,778
Revaluation surplus - Infrastructure - Parks/Reserves	2,820,973	0	(237,616)	(237,616)	2,583,357	2,564,000	0	(133,027)	(133,027)
Revaluation surplus - Infrastructure - Bridges	8,886,859	418,885	0	418,885	9,305,744	8,886,859	0	0	0
Revaluation surplus - Infrastructure - Footpaths	863,267	0	0	0	863,267	727,863	135,604	0	135,604
Revaluation surplus - Infrastructure - Other Structures	533,633	0	0	0	533,633	308,319	225,314	0	225,314
Revaluation surplus - Infrastructure - Roads	51,881,651	0	0	0	51,881,651	47,555,432	0	(15,673,771)	(15,673,771)
	102,890,079	1,892,941	(237,616)	1,655,325	104,545,344	501,573,364	17,123,453	(15,806,768)	1,316,685
									102,890,019

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

	2018			2017			2017		
	Opening Balance	Revaluation Increment	Closing Balance	Opening Balance	Revaluation Increment	Closing Balance	Opening Balance	Revaluation Increment	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Financial Assets Reserve	0	0	0	63,263	0	(63,263)	0	0	0
Local Government House Trust									

The Shire of York has a shareholding of four units in the Local Government House Trust, the value of which was recognised in 2015/16. The value of \$63,263 was calculated based on the Trusts 30 June 2015 audited financial statements. Nevertheless, there is unlikely to be any future benefits accruing to the Council from this Trust and the decision was made to write it back to zero.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Accrued interest on long term borrowings
Accrued salaries and wages

2018	2017
\$	\$
744,324	185,932
19,187	21,070
79,861	83,764
843,372	290,766

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

12. INFORMATION ON BORROWINGS

(a) Repayments - Borrowings

Particulars	Principal 1 July 2017 \$	New Loans \$	Principal Repayments		Principal 30 June 2018		Interest Repayments		Interest Rate
			Actual	Budget	Actual	Budget	Actual	Budget	
Recreation and culture									
Loan 62 - Forrest Oval	1,066,400	0	50,265	50,265	1,036,135	1,036,135	67,319	67,664	6.30%
Loan 63 - Forrest Oval	234,576	0	19,037	19,037	215,539	215,539	11,576	11,717	5.15%
Loan 64 - Forrest Oval	365,907	0	29,696	29,696	336,211	336,211	18,057	18,277	5.15%
Loan 65 - Archive Facility	82,361	0	11,962	11,962	50,399	50,399	2,776	2,826	4.88%
Loan 67 - Building Purchase	543,743	0	55,423	55,423	487,320	487,320	16,500	17,429	3.29%
Transport									
Loan 66 - Plant	243,559	0	45,954	45,954	201,605	201,605	6,531	6,729	2.84%
	2,541,576	0	214,337	214,337	2,327,239	2,327,239	122,759	124,642	

The Shire's existing loans are held with Western Australian Treasury Corporation. Repayments were financed by general purpose revenue.

Borrowings

	2018	2017
	\$	\$
Current	223,922	214,337
Non-current	2,103,317	2,327,238
	2,327,239	2,541,575

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

12. INFORMATION ON BORROWINGS (Continued)

(b) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

Total amount of credit unused

2018	2017
\$	\$
200,000	200,000
0	0
10,000	10,000
(284)	(426)
209,716	209,572

Loan facilities

Loan facilities - current

Loan facilities - non-current

Total facilities in use at balance date

223,922	214,337
2,103,317	2,327,238
2,327,239	2,541,575

Unused loan facilities at balance date

NIL	NIL
-----	-----

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

13. PROVISIONS

Opening balance at 1 July 2017

Current provisions

Non-current provisions

Additional provision

Balance at 30 June 2018

Comprises

Current

Non-current

Provision for Annual/Sick Leave	Provision for Long Service Leave	Total
\$	\$	\$
402,787	244,306	707,093
0	52,673	52,673
402,787	296,979	759,766
28,324	18,376	46,700
491,111	315,355	806,466
491,111	252,037	743,148
0	63,318	63,318
491,111	315,355	806,466

Annual leave and current long service leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Current Provisions

Within 12 months of the end of the reporting period

More than 12 months after the end of the reporting period

Annual/Sick Leave	Long Service Leave	Total
\$	\$	\$
366,447	130,360	496,807
124,664	121,677	246,341
491,111	252,037	743,148

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

14. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Cash and cash equivalents	4,261,327	2,497,112	3,041,935

Reconciliation of Net Cash Provided By
Operating Activities to Net Result

Net result	168,216	697,194	1,588,924
Non-cash flows in Net result:			
Depreciation	2,808,301	2,444,360	2,369,475
(Profit)/loss on sale of asset	33,930	151,302	24,905
Changes in assets and liabilities:			
(Increase)/decrease in receivables	344,186	0	(822,241)
(Increase)/decrease in inventories	(4,064)	0	60,592
Increase/(decrease) in payables	552,608	0	(236,957)
Increase/(decrease) in provisions	46,700	0	20,252
Grants contributions for the development of assets	(1,041,860)	(2,503,542)	(1,300,630)
Net cash from operating activities	2,908,015	789,314	1,692,320

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

15. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2018	2017
	\$	\$
Governance	2,940,040	2,950,340
General purpose funding	1,285,000	2,870,450
Law, order, public safety	888,371	952,108
Health	90,244	764,497
Education and welfare	2,486,500	2,291,183
Community amenities	540,611	611,219
Recreation and culture	26,182,443	25,684,080
Transport	98,799,585	98,063,890
Economic services	93,717	117,259
Other property and services	2,939,963	2,070,659
Unallocated	7,101,584	4,761,843
	143,346,038	141,137,528

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

16. LEASING COMMITMENTS

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

	2018	2017
	\$	\$
	2,839	0
	3,283	0
	0	0
	<u>6,123</u>	<u>0</u>

SIGNIFICANT ACCOUNTING POLICIES

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 Shire, are classified as finance leases.

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

Leases (Continued)

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

17. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Meeting Fees	101,273	101,346	101,346
President's allowance	16,749	16,749	16,749
Deputy President's allowance	4,187	4,187	4,187
Travelling expenses	734	1,600	336
Telecommunications allowance	14,326	14,000	24,787
	137,269	137,782	147,405

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire in addition to elected members during the year are as follows:

	2018	2017
	\$	\$
Short-term employee benefits	870,006	891,393
Post-employment benefits	106,268	87,395
Other long-term benefits	19,895	94,240
	996,159	1,073,028

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Transactions with related parties

Transactions between related parties, and the Shire are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2018	2017
	\$	\$
Sale of goods and services	0	0
Purchase of goods and services	135,973	0

Related Parties

The Shire's main related parties are as follows:

1. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

18. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution

	Opening Balance ⁽¹⁾ 1/07/16	Received ⁽²⁾ 2016/17	Expended ⁽²⁾ 2016/17	Closing Balance ⁽¹⁾ 30/06/17	Received ⁽²⁾ 2017/18	Expended ⁽²⁾ 2017/18	Closing Balance 30/06/18
	\$	\$	\$	\$	\$	\$	\$
Governance							
Connecting Local Governments Funding (SEAVROC)	44,054	0	0	44,054	0	0	44,054
Workforce Plan Funding (SEAVROC)	18,186	0	0	18,186	0	0	18,186
Business Case Grant Funds (SEAVROC)	13,118	0	0	13,118	0	0	13,118
You're Welcome! Disability Awareness Training Funds (SEAVROC)	22,976	0	0	22,976	0	0	22,976
Zero Waste Plan Grant (SEAVROC)	6,119	0	0	6,119	0	0	6,119
Directions - Leadership Programme	1,500	0	0	1,500	0	0	1,500
DLGSC - Age Friendly Communities	10,000	0	0	10,000	0	(10,000)	0
Law, order, public safety							
Cat Sterilisation Program	3,385	0	(3,385)	0	0	0	0
Recreation and culture							
ANZAC Centenary Grant (Knapp Gun Housing etc)	27,273	0	(27,273)	0	0	0	0
ANZAC Centenary Grant - Walk With Us	31,287	0	(12,733)	18,554	0	(18,554)	0
CANWA - Remembering Them - Walk With Us	0	13,360	(8,035)	5,325	0	(5,325)	0
Town Hall Upgrades	0	103,170	0	103,170	0	(103,170)	0
Town Hall Honour Board Refurbishment	0	0	0	0	16,925	(5,000)	11,925
Aven Park Amenity Upgrades	0	0	0	0	15,672	0	15,672
Transport							
Special Purpose Financial Assistance Grants - Bridges	18,057	0	0	18,057	0	0	18,057
Stronger Communities	11,785	0	(11,785)	0	0	0	0
Creating Age Friendly Communities	40,000	0	(40,000)	0	0	0	0
Roads to Recovery	0	0	0	0	566,404	(70,081)	496,313
Economic services							
Regional Visitor Centre Sustainability Grant Program	16,250	0	(12,554)	3,696	0	(3,696)	0
DLGSC - Nature Play Festival	0	5,000	0	5,000	0	(5,000)	0
Total	263,990	121,530	(115,765)	269,755	599,001	(220,836)	647,920

Notes:

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

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

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

(*) - Grants/contributions received as revenue in a previous reporting period which were not expended and have been transferred to Reserve 40 - Tied Grant Funds.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

19. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential general rate / general rate											
Gross rental valuations											
General	0.1185	1,416	22,194,799	2,639,862	4,638	(6,247)	2,628,243	2,627,859	10,000	100	2,637,959
Unimproved valuations											
General	0.0090	334	205,894,000	1,854,281	5,005	766	1,860,052	1,854,281	0	0	1,854,281
Sub-Total		1,750	228,088,799	4,494,143	9,632	(5,450)	4,488,295	4,482,140	10,000	100	4,492,240
Minimum payment	\$										
Gross rental valuations											
General	1.080	549	1,942,349	552,920	0	0	552,920	594,000	0	0	594,000
Unimproved valuations											
General	1.430	326	35,333,055	466,180	0	0	466,180	461,890	0	0	461,890
Sub-Total		875	37,275,404	1,059,100	0	0	1,059,100	1,055,890	0	0	1,055,890
Discounts/concessions (refer note 19(b))		2,626	265,364,203	5,543,243	9,632	(5,450)	5,547,395	5,538,030	10,000	100	5,548,130
Total amount raised from general rate											(30,000)
Movement in rates paid in advance											5,518,130
Total Rates											0
							5,568,564				5,518,130
Ex-gratia rates											13,129
											13,129

SIGNIFICANT ACCOUNTING POLICIES

Rates
Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

19. RATING INFORMATION (Continued)

(b) Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	Actual \$	Budget \$
Rates Write Offs				0	30,000
Rates Penalty Interest				27	
Legal Fees				335	
				362	30,000

Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	28-Aug-17	0	0.00%	11.00%
Option Two				
First instalment	28-Aug-17	0	5.50%	11.00%
Second instalment	30-Oct-17	10	5.50%	11.00%
Third instalment	15-Jan-18	10	5.50%	11.00%
Fourth instalment	15-Mar-18	10	5.50%	11.00%

	2018 \$	2018 Budget \$
Interest on unpaid rates	135,579	84,000
Interest on instalment plan	24,770	22,000
Charges on instalment plan	19,540	19,500
	179,889	125,500

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

20. NET CURRENT ASSETS

Composition of net current assets for
the purposes of the Rate Setting Statement

	2018 (30 June 2018 Carried Forward)	2018 (1 July 2017 Brought Forward)	2017 (30 June 2017 Carried Forward)
	\$	\$	\$
Surplus/(Deficit) 1 July 17 brought forward	1,750,159	1,975,514	1,975,514
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	1,110,689	789,038	789,038
Restricted	3,150,638	2,252,897	2,252,897
Receivables			
Rates outstanding	1,091,780	1,013,066	1,013,066
Sundry debtors	416,519	549,021	549,021
Less provision for doubtful debts	(352,541)	(352,043)	(352,043)
Accrued income	15,744	268,947	268,947
Prepayments	8,467	32,219	32,219
LSL owed by other Local Governments	24,983	42,455	42,455
ESL Debtors	33,298	45,992	45,992
Pensioner rebates	500	2,006	2,006
Inventories			
Stock on hand - Works and Services	11,490	10,555	10,555
Stock on hand - York Recreation and Convention Centre	29,433	26,304	26,304
LESS: CURRENT LIABILITIES			
Trade and other payables			
Sundry creditors	(744,324)	(185,932)	(185,932)
Accrued interest on long term borrowings	(19,187)	(21,070)	(21,070)
Accrued salaries and wages	(79,861)	(83,764)	(83,764)
Current portion of long term borrowings	(223,922)	(214,337)	(214,337)
Provisions			
Provision for annual leave	(415,329)	(400,144)	(400,144)
Provision for sick leave	(75,782)	(62,643)	(62,643)
Provision for long service leave	(252,037)	(244,306)	(244,306)
Unadjusted net current assets	3,730,538	3,468,281	3,468,281
Adjustments			
Less: Reserves - restricted cash	(2,826,728)	(2,107,152)	(2,107,152)
Less: Rates Received in Advance	(59,121)	(49,962)	(49,962)
Add: Current portion of long term borrowings	223,922	214,337	214,337
Add: Leave Reserve	481,548	450,029	450,029
Adjusted net current assets - surplus/(deficit)	1,750,159	1,975,514	1,975,514

Difference

There was no difference between the surplus/(deficit) 1 July 2017 brought forward position used in the 2018 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2017 audited financial report.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

21. FINANCIAL RISK MANAGEMENT

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

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

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

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2018	2017	2018	2017
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	4,261,327	3,041,935	4,261,327	3,041,935
Receivables	1,338,864	1,683,050	1,338,864	1,683,051
	<u>5,600,191</u>	<u>4,724,985</u>	<u>5,600,191</u>	<u>4,724,986</u>
Financial liabilities				
Payables	843,372	290,766	843,372	290,766
Borrowings	2,327,239	2,541,576	2,619,362	2,859,112
	<u>3,170,611</u>	<u>2,832,341</u>	<u>3,462,724</u>	<u>3,149,878</u>

Fair value is determined as follows:

Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.

Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

21. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio. Council has an Investment Policy and the Policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

Cash is subject to interest rate risk - the risk that movements in interest rates could affect returns.

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

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C.

	2018	2017
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	42,613	30,419
- Statement of Comprehensive Income	42,613	30,419

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible interest rate movements.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

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

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

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

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

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

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

	2018	2017
	%	%
Percentage of rates and annual charges		
- Current (Past due)	92%	93%
- Non-current (Deferred)	8%	7%
Percentage of other receivables		
- Current <30 days	27%	55%
- Past due >30 days	73%	45%

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

21. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings

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

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
2018	\$	\$	\$	\$	\$
Payables	843,372	0	0	843,372	843,372
Borrowings	338,979	1,283,748	1,424,021	3,047,648	2,327,239
	1,182,351	1,283,748	1,424,021	3,891,020	3,170,611
2017					
Payables	290,768	0	0	290,768	290,768
Borrowings	338,979	1,283,748	1,763,900	3,386,627	2,541,575
	629,746	1,283,748	1,763,900	3,677,393	2,832,343

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

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

Year ended 30 June 2018	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	%
Borrowings					
Fixed rate					
Long term borrowings		252,033	2,075,206	2,327,239	4.80%
Weighted average Effective interest rate		3.86%	4.97%		
Year ended 30 June 2017					
Borrowings					
Fixed rate					
Long term borrowings		310,949	2,230,626	2,541,575	4.03%
Weighted average Effective interest rate		3.25%	5.26%		

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

22. TRUST FUNDS

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

	1 July 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
BCITF PAYMENT	864	7,265	7,304	825
BOND CAT TRAP	89	1,445	1,267	267
BONDS - EXTRACTIVE INDUSTRIES	4,500	0	0	4,500
BONDS - FOOTPATH & KERB	15,500	4,000	2,500	17,000
BONDS - HALL ETC	8,240	3,450	3,460	8,230
BONDS - KEYS	2,440	160	300	2,300
BONDS - PARKS/COUNCIL PROPS	500	500	500	500
BONDS - RENTAL PROPERTY	1,435	0	0	1,435
BUILDER REGIST BOARD LEVY	1,219	11,224	11,071	1,372
BUILDING BONDS	5,350	0	3,750	1,600
CASH RECEIPTS - OTHER	9,198	500	300	9,398
COMMUNITY BUS BONDS	1,350	1,150	1,000	1,500
CROSSOVER BOND - ASTONE	3,000	0	3,000	0
CROSSOVER BOND - AVON VALLEY P	5,940	0	0	5,940
CROSSOVER BOND - N BLISS	1,650	0	0	1,650
CROSSOVER BOND - SMORENBURG	1,650	0	0	1,650
FUNDRAISING ACCOUNT	(509)	434	0	(75)
FUNDS HELD FOR LOCAL GROUPS	15,895	2,149	3,489	14,554
GREENHILLS BUSHFIRE BRIGADE	114	0	0	114
LEEUEWIN CONTRIBUTIONS	800	0	0	800
MOTO CROSS TRACK	5,244	621	0	5,865
NOMINATION DEPOSIT	0	560	560	0
PALMBROOK - CROSSOVERS	64,402	0	5,882	58,520
PALMBROOK - FOOTPATHS	68,689	75	54,483	14,281
PALMBROOK - INTERSECTIONS	29,876	0	0	29,876
PALMBROOK - PUBLIC OPEN SPACE	58,422	0	0	58,422
PALMBROOK - RURAL NUMBERS	1,820	0	0	1,820
PLANNING BONDS	2,900	3,000	0	5,900
POLICE LICENSING	0	1,350,147	1,350,147	0
PROPERTY SALE NON PAYMENT RATES	69,065	0	0	69,065
SETTLERS HOUSE BONDS	13,357	0	0	13,357
SPORTING PRECINCT	3,960	1,100	450	4,610
SUBDIVISION BOND - BAWDEN	3,300	0	0	3,300
SUBDIVISION BOND - PREISIG	31,845	0	0	31,845
SUBDIVISION BONDS	51,013	0	3,300	47,713
	481,118	1,387,780	1,452,763	416,134

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable (1)	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	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 Shire, it is not anticipated the Standard will have any material effect.
(ii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend on the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.
(iii) AASB 16 Leases	February 2016	1 January 2019	Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted. Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.

Notes:

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

Title	Issued / Compiled	Applicable (1)	Impact
(iv) AASB 1058 Income of Not-for-Profit Entities	December 2015	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFPs. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

Notes:

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

Adoption of New and Revised Accounting Standards

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

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is as follows:

(i) AASB 2016-4 Amendments to Australian

Accounting Standards - Recoverable Amount of

Non-Cash-Generating Specialised Assets of Not-
for-Profit Entities

(ii) AASB 2016-7 Amendments to Accounting

Standards - Deferral of AASB 15 for Not-for-Profit
Entities

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2018

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intention to realise for sale.

c) Rounding off figures

All figures shown in the annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the previous comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the (closest equivalent) observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AAAS 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurements into one of three possible levels based on the lowest level of input that is significant to the measurement and can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not based on an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expense into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the asset, capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risk. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

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

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

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is covered by a reversal amount in accordance with another Standard (e.g. AAAS 116) whereby any impairment loss of a reversible asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured using the revaluation model, such as roads, drains, public buildings and the like, an annual assessment of impairment is required. Rather AAAS 116.33 requires and revaluation need only be made with sufficient regularity to ensure the carrying value does not differ materially from that value which would be determined using fair value at the end of the reporting period.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

25. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs:

PROGRAM NAME	OBJECTIVE
GOVERNANCE	Members expenses and the costs associated with meetings of Council, policy determination and public ceremonies and presentations and administration allocations.
GENERAL PURPOSE FUNDING	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	Supervision of local laws, fire prevention including the provision of volunteer fire brigades, animal control and the support of local emergency and public safety organisations.
HEALTH	Food quality control, immunisation, environmental health and support to the medical practice and practitioners.
EDUCATION AND 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.
COMMUNITY AMENITIES	Rubbish collection services, management of waste facilities, noise control, administration of the Town Planning Scheme, maintenance of cemeteries and storm water drainage maintenance.
RECREATION AND CULTURE	Maintenance of halls, aquatic centre, recreation centre and various reserves. Operation of the library and support to and maintenance of the Residency Museum.
TRANSPORT	Construction and maintenance of roads, bridges, footpaths, drainage works, lighting and cleaning of streets and depot maintenance.
ECONOMIC SERVICES	Area promotion, support to tourism and events, building control, the community bus, and standpipes.
OTHER PROPERTY AND SERVICES	Private works carried out by Council, public works overhead allocations, plant operation cost allocations and stock.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

26. FINANCIAL RATIOS

	2018	2017	2016
Current ratio	1.80	3.19	1.87
Asset consumption ratio	0.71	0.73	0.85
Asset renewal funding ratio	1.74	0.97	0.48
Asset sustainability ratio	0.83	1.22	0.50
Debt service cover ratio	6.10	8.25	1.76
Operating surplus ratio	(0.12)	0.04	(0.29)
Own source revenue coverage ratio	0.72	0.74	0.70

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Three of the ratios disclosed above were distorted by the early receipt of Financial Assistance Grants. In addition, two of the ratios were impacted by revenue and expenses associated with flood damage re-instatement which is considered one-off in nature.

	2017/18	2016/17	2015/16
	\$	\$	\$
Amount of Financial Assistance Grant received during the year relating to the subsequent year.	773,337	769,489	0
Amount of Financial Assistance Grant received in prior year relating to current year.	769,489	0	742,355
Amount of reimbursement for flood damage received	0	208,000	0
Expenditure on flood damage re-instatement	263,000	291,000	0

If the events detailed above did not occur, the impacted ratios in the 2018, 2017 and 2016 columns above would be as follows:

	2018	2017	2016
Current ratio	2.38	2.18	1.70
Debt service cover ratio	3.81	5.97	3.91
Operating surplus ratio	(0.23)	(0.07)	(0.19)

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

27. PRIOR PERIOD CORRECTIONS

Balances relating to the 2017 comparative year have been amended due to the correction of prior period balances. These amendments have been adjusted as shown below and, in accordance with the requirements of AASB101, a statement of financial position as at the beginning of the earliest comparative period has been included (refer statement of financial position column labelled as at 1 July 2016).

A number of prior period corrections have been made for this annual report.

1. Racecourse Land

In July 2015 the Shire was gifted 50% of Racecourse land, relating to the York Racing Club. Under the terms of the MOU, the Shire retains ownership of 50% of the Land, however the York Racing club assumes the rights and responsibilities over the asset(s) including the responsibility to maintain and renew those assets.

During the first revaluation of Land and Buildings in 2014-15 the Shire did not revalue or recognise the new asset. As at 30 June 2018, the Shire has recognised and revalued this asset, and made prior-period adjustments to recognise the value of this asset as it existed at 30 June 2016.

2. Drainage Assets

During the year ended 30 June 2018, the Shire performed a physical inspection of all Drainage culverts. The result of this inspection identified a number of misreported drainage assets recorded in RAMM during the revaluation performed as at 30 June 2017.

As at 30 June 2018, the Shire has reviewed and updated all assets within the Drainage asset class and also made prior-period adjustments to recognise the fair value of these assets as they existed at 30 June 2017. This adjustment had no effect on the figures reported for drainage assets prior to 30 June 2017.

3. Reclassification of Assets from Land and Buildings to Infrastructure - Parks and Reserves

For the year ended 30 June 2018, the Shire performed a revaluation of all building assets. During the course of the audit it was identified that within this class, was a number of assets that required reclassification from Buildings to Infrastructure - Park and Reserves, based on their nature. As a result these assets have been transferred out of the Buildings class.

As at 30 June 2018, the Shire has recognised these assets as Infrastructure - Park and Reserves and made prior-period adjustments to recognise the fair value of these assets as they existed at 30 June 2016 and 30 June 2017.

27. PRIOR PERIOD CORRECTIONS (Continued)

	30 June 2017 Original Balance \$	Amount of Adjustment \$	30 June 2017 Adjusted Balance \$
Effect of the corrections:			
<u>Changes to Financial Statements</u>			
Statement of Comprehensive Income			
- by Nature or Type			
Other Comprehensive Income			
Changes on revaluation of non-current assets	9,037,448	(7,720,793)	1,316,655
- by Program			
Other Comprehensive Income			
Changes on revaluation of non-current assets	9,037,448	(7,720,793)	1,316,655
<u>Changes to Financial Statements</u>			
Statement of Financial Position			
Non-Current Assets			
Property, plant and equipment	35,566,143	(3,290,201)	33,275,942
Infrastructure	107,955,334	(4,855,592)	103,099,742
Equity			
Retained Surplus	31,973,250	575,000	32,548,250
Revaluation Surplus	110,810,812	(7,720,793)	102,890,019
Note 7 - Property, Plant and Equipment			
Land			
- Independent valuation 2015 - level 3	4,985,450	575,000	5,560,450
Buildings			
- Independent valuation 2015 - level 3	28,544,498	(2,954,000)	25,590,498
- Additions after valuation	599,081	(59,560)	539,521
Less: accumulated depreciation	(1,336,806)	148,359	(1,188,447)
Note 8 - Infrastructure			
Infrastructure - Drainage			
- Management valuation 2017 - level 3	43,992,682	(6,218,047)	37,774,635
Less: accumulated depreciation	(19,058,275)	(1,502,746)	(20,559,021)
Infrastructure - Parks and Reserves			
- Independent valuation 2015 - level 3	0	2,954,000	2,954,000
- Additions after valuation	0	59,560	59,560
Less: accumulated depreciation	0	(148,359)	(148,359)
Note 10 - Revaluation Surplus			
Infrastructure - Drainage	24,421,571	(7,720,793)	16,700,778
Buildings	19,175,601	(2,820,973)	16,354,628
Infrastructure - Parks and Reserves	0	2,820,973	2,820,973
Note 15 - Total Assets Classified by Function and Activity			
Recreation and Culture	25,109,080	575,000	25,684,080
Transport	105,784,683	(7,720,793)	98,063,890

27. PRIOR PERIOD CORRECTIONS (Continued)

	30 June 2016 Original Balance \$	Amount of Adjustment \$	30 June 2016 Adjusted Balance \$
Effect of the corrections:			
Changes to Financial Statements			
Statement of Financial Position			
Non-Current Assets			
Property, plant and equipment	36,149,396	(2,225,056)	33,924,340
Infrastructure	97,963,213	2,800,058	100,763,269
Note 7 - Property, Plant and Equipment			
Land			
- Independent valuation 2015 - level 3	4,085,450	575,000	5,560,450
Buildings			
- Independent valuation 2015 - level 3	28,440,100	(2,954,000)	25,486,100
- Additions after valuation	440,680	(24,354)	416,326
- Transfers	0	104,398	104,398
Less: accumulated depreciation	(665,472)	73,900	(591,572)
Note 8 - Infrastructure			
Infrastructure - Parks and Reserves			
- Independent valuation 2015 - level 3	0	2,954,000	2,954,000
- Management valuation 2014 - level 3	825,988	0	825,988
- Additions after valuation	0	24,354	24,354
- Transfers	0	(104,398)	(104,398)
Less: accumulated depreciation	(588,563)	(73,900)	(662,463)
Note 10 - Revaluation Surplus			
Buildings	19,175,601	(2,820,973)	16,354,628
Infrastructure - Parks and Reserves	0	2,820,973	2,820,973



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Council of the Shire of York

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of York which comprises the Statement of Financial Position as at 30 June 2018, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of York:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the *Local Government (Audit) Regulations 1996* I report that:

- (i) All required information and explanations were obtained by me.
- (ii) All audit procedures were satisfactorily completed.
- (iii) In my opinion, the asset consumption ratio and the asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The financial report of the Shire for the year ended 30 June 2017 was audited by another auditor who expressed an unmodified opinion on that financial report. The financial ratios for 2017 and 2016 in Note 26 of the audited financial report were included in the supplementary information and/or audited financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of York for the year ended 30 June 2018 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



CAROLINE SPENCER
AUDITOR GENERAL
FOR WESTERN AUSTRALIA
Perth, Western Australia
27 November 2018



Shire of York

PO Box 22, York WA 6302

Phone: (08) 9641 2233 / Fax: (08) 9641 2202

Email: records@york.wa.gov.au

Website: www.york.wa.gov.au



SUBMISSION – F 1.8 Rates Exemption for Charitable Purposes

SHIRE OF YORK	
FILE #	F1.8 F1.8 11/02/2018
DATE	22 OCT 2018
REFERRAL TO COUNCIL	169481
DATE	18 October 2018

Further to the meeting on Wednesday, 17 October 2018 between Paul Martin and Suzie Haselhurst, at which time I sought clarification on several points within the above document. Following are my comments on the matters raised.

Currently no policy relating to rating exemptions exists, so why are Council being asked to provide a template for something Council has no control over and for which there needs to be a consistency of information requested within the jurisdiction of the Act. Perhaps WALGA needs to provide a template to all Councils to ensure that the template meets all legal and Legislative requirements under the Act, rather than each individual Council having to take legal advice, which may differ from Council to Council.

The whole of the Policy document is couched in legal terms, for which no interpretation is offered, therefore, it is unlikely that any applications for a rate exemption may occur, particularly from Not-for-Profit Incorporated bodies not registered as a "Charity". It may be that all Not-for-Profit Organisations come under the Charities Act, but are those Organisations aware of this fact and have they read the relevant documents? Currently all Not-for-Profit Incorporated Bodies are required to comply with the new Incorporated Associations Act, so should it be a requirement that this registration has been completed before an application for a rate exemption can be considered? Furthermore not all Not-for-Profit Organisations raise funds for Charity.

The Policy, under **Relevant Documents**, refers to *Rates & Charitable Land use exemption applications – Best Practice Guidelines – WALGA and WA Ratepayers Association*. This document is not provided, therefore, the reader has no knowledge of what information is contained within these documents or what has been included in the Policy.

Under **Background** of SY128-09/18 the document states "...within the Shire of York, there are six (6) properties that have a rates exemption based on the land being used for charitable purposes...", but these properties are not identified, and for the sake of transparency should this information be available? However, under the legislation Corporative Bulk Handling do not pay rates but "...has agreed in writing to make a contribution to the local government...". What is not clear is exactly what the financial contribution is (probably under a Confidentiality clause) and whether or not a new agreement is under consideration for the proposed expansion of the CBH facility. Whilst the storage of grain is vital to the farming industry this could be the cause of some resentment on the part of ratepayers who have no connection with the production or storage of grain and may feel that there should be a level playing field when it come to rates.

Whilst there may be a legal requirement for a policy relating to Rates Exemption for Charitable Purposes to comply with the Charities Act the community may be better served with a Policy providing rate exemptions for Not-for-Profit organisations based on criteria which is compatible with the Strategic Community Plan 2018-2028.

- 2 -

Three Themes (1, 2 & 5) have been identified – lifestyle, heritage/environment and leadership/ governance. So how can these Themes be applied?

Within any environment there are several levels of Not-for-Profit organisations:- (1) where salaries, honorarium or sitting fees are paid; (2) run by volunteers from premises either owned by the organisation or leased; or (3) run by volunteers who raise funds from street stalls, raffles, garage sales etc

This submission proposed to focus only on Not-for-Profit organisations that are run by volunteers and either own or lease accommodation, by looking at the positive benefits to the community as a whole, the potential savings, health benefits and services rather than the loss of rate funding to the Shire.

Within the Policy three other issues were raised:-

- (1) Overall Risk Rating;
- (2) Loss of income;
- (3) Legal costs.

Every decision by Council takes these factors into account, but should rate income be the only consideration? If that is the only decision then there is little or no flexibility since not all Organisations pay rates, however, Council may be prepared to consider eligibility based on different criteria which could provide an opportunity to create an inclusive caring community, recognising that within communities there are avenues to enhance lifestyle, health, financial viability of businesses and support the work done by charities, locally, Australia wide and overseas.

Which Not-for-Profit Organisations are Eligible.

Item 1. Where salaries, honorarium or sitting fees are paid. Not eligible.

These organisations are classified as a business and would receive funding from outside bodies, rather than just membership.

Item 2. Run by volunteers from premises either owned or leased from a third party. Eligible.

Item 3. Run by volunteers who raise funds from street stalls, raffles, garage sales etc
Not eligible due to the fact that no rateable land/building is involved.

Conditions for eligibility.

They are a registered Not-for-Profit Organisation – copy of the Constitution and Certificate of Incorporation to be provided.

- 3 -

Provide copy of the last AGM and Financial Report.

Details of the facilities/activities undertaken during the previous year, including a list of support provided to outside bodies/charities. Information provided on services will enable the Council to identify gaps in the health requirements within the Community. It will also identify where duplication is occurring. Currently the Shire of York does not have a Community Centre or Precinct.

Waiver of rates on land/buildings is granted on the condition that the name of the Not-for-Profit Organisations name is on the title deeds and an equivalent and/or larger amount is spent on maintenance. Since a large number of buildings in York are of a heritage nature the cost of maintaining them is considerable. Well maintained buildings add to the tourism potential of the town.

Where a lease is involved it offers an opportunity for the owner of the building to receive a reduction in rates based on the amount of money they are prepared to reduce the rental by, but again any reduction is based on the condition of that money being spent on maintenance of the building. The benefit being that the landowner receives income through a reduction in rates and the Not-for-Profit Organisation can increase their donations to Charities – neither organisation loses out. Any rate reduction will be based on a full year of occupancy and additions/deletions will result in a reassessment of the reduction.

Risk Factor.

By having a Policy which is Shire driven and is not part of the Charities Act, with clear and precise requirements for eligibility towards a rate reduction and allowing the granting of a full or part reduction in rates, could be seen as good governance.

This may be seen as opening Pandora's box to claims from every Not-for-Profit Organisation, particularly in Sports (where other funding alternatives are available) but in the current economic climate a reduction in outgoings should help viability of the business.

It could be considered prudent to wait until WALGA or the WA Ratepayers Association can provide clarification on who is eligible and how to process any application rather than act independently.



YORK, W.A. 6302

Anneke Birleson

From: Records
Sent: Wednesday, 24 October 2018 07:59
To: Anneke Birleson
Cc: Suzie Haslehurst
Subject: FW: I169550 - FL.RTS.11 - Proposed Shire of York Finance Policy 1.8 Rates Exemptions for Charitable Purposes

SynergySoft: I169550 - FL.RTS.11

From: [REDACTED]
Sent: Tuesday, 23 October 2018 9:59 PM
To: Records <records@york.wa.gov.au>
Subject: I169550 - FL.RTS.11 - Proposed Shire of York Finance Policy 1.8 Rates Exemptions for Charitable Purposes

Attention Executive Manager, Corporate & Community Services

Thank you for your letter of 11 October 2018 (your ref O131222.FL.RTS.11)

The [REDACTED] wish to comment as follows:-

The documentation is easy to understand and clearly states Council's proposed Policy

The form the Charity is required to complete is easy to follow and complete.

For some organisations who don't hold ownership of their property in York but are part of a State wide Organisation who hold the owners may be confused on the aspect of who owns the property/holds the title to the property , especially determining who is the Contact Person.

I have updated "Application from the [REDACTED]" and it will be handed in to the office in the morning.

Regards

[REDACTED]
Sub Branch President



F 1.8 Rates Exemptions for Charitable Purposes

Policy Objective

The purpose of this policy is to identify a process to be followed when an organisation wishes to apply for an exemption of rates pursuant to Section 6.26(2)(g) of the *Local Government Act 1995* (the Act), where it is claimed the land is used exclusively for charitable purposes.

This Policy provides an equitable basis and administrative framework to assess applications for rates exemptions that is compliant with legislation and guided by best practice.

Policy Scope

This policy applies to charitable and not-for-profit organisations that own land within the Shire of York and are liable for payment of rates.

Policy Statement

Introduction

Section 6.26(2) of the Act identifies a number of situations where land is not rateable. Most are clearly defined and straightforward to apply. However, Section 6.26(2)(g) is open to some interpretation and therefore, this policy seeks to clearly define under what basis, this section of the Act is to be applied by Council.

Council is committed to adhering to the Act and providing support and guidance to applicants who provide assistance to members of the public and as such, a benefit to the community. Claimants are required to evidence their right to an exemption, and demonstrate the land is used exclusively for charitable purposes.

The Act does not define what a charitable purpose is therefore, the definition under Commonwealth Law must be applied. Under Section 12(1) of the Charities Act 2013, a charitable purpose means any of the following:

- (a) *the purpose of advancing health;*
- (b) *the purpose of advancing education;*
- (c) *the purpose of advancing social or public welfare;*
- (d) *the purpose of advancing religion;*
- (e) *the purpose of advancing culture;*
- (f) *the purpose of promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia;*
- (g) *the purpose of promoting or protecting human rights;*
- (h) *the purpose of advancing the security or safety of Australia or the Australian public;*
- (i) *the purpose of preventing or relieving the suffering of animals;*
- (j) *the purpose of advancing the natural environment;*
- (k) *any other purpose beneficial to the general public that may reasonably be regarded as analogous to, or within the spirit of, any of the purposes mentioned in paragraphs (a) to (j);*
- (l) *the purpose of promoting or opposing a change to any matter established by law, policy or practice in the Commonwealth, a State, a Territory or another country, if:*
 - (i) *in the case of promoting a change—the change is in furtherance or in aid of one or more of the purposes mentioned in paragraphs (a) to (k); or*
 - (ii) *in the case of opposing a change—the change is in opposition to, or in hindrance of, one or more of the purposes mentioned in those paragraphs.*

SHIRE OF YORK: POLICY MANUAL

It must not be a disqualifying purpose under Section 11 of the *Charities Act 2013*.

The key considerations when assessing an application for exemption pursuant to Section 6.26(2)(g) of the Act are:

- The use of the land, not the purpose of the applicant.
- The use must come under the provisions of the *Charities Act 2013*.
- The land must be used exclusively for a charitable purpose.
- The land use must be for a public benefit, where the benefit is available to members of the public generally or a particular section of the public.

When considering Australian case law, the proper test for determining whether land is used exclusively for charitable purposes is:

- (a) if land is used for a dual purpose, then it is not used exclusively for charitable purposes although one of the purposes is charitable; and
- (b) if the use of the land for a charitable purpose produces a profitable by-product as a mere incident of that use, the exclusiveness of the charitable purpose is not thereby destroyed.

Principles

Rates exemptions are applied in a clear, transparent and equitable way to all eligible claimants, with relevant consideration given to the impact on other ratepayers and the sustainability of the Shire's public finances.

Provisions

1. Application for a rates exemption under Section 6.26(2)(g) of the Act

- 1.1. All applications must be made in writing by completing an Application for Rates Exemption Form (Appendix A) and provide any supporting documentation according to the checklist on the application form.
- 1.2. If any information has not been provided or is unclear, the applicant may be required to provide the additional information before the application will be assessed.
- 1.3. If the property is leased, a copy of the lease is required with the application to ascertain if the lessee is liable for payment of the rates in the terms of the lease.
- 1.4. Rates and charges must be paid on time until a determination is made. A refund may be made if the application is successful.
- 1.5. Applicants need to provide clear and concise information regarding the nature of their activities to illustrate eligibility for the exemption to facilitate Council's decision making.

2. Making a Determination

- 2.1. An application will be assessed by the Finance Officer and if it meets the criteria to be considered for an exemption, a report will be presented to Council with an officer recommendation to either approve or decline the request.
- 2.2. The applicant must be a registered charity with Australian Charities and Not-for-profits Commission (ACNC) or an incorporated Not-for-Profit organisation.
- 2.3. The applicant must own the property on which rates are levied or be a tenant liable for payment of the rates under a lease.
- 2.4. The land must be used exclusively for charitable purposes, as defined in the *Charities Act 2013*.

SHIRE OF YORK: POLICY MANUAL

- 2.5. The applicant must not conduct any commercial operation from the property.
- 2.6. The applicant must not hold a liquor licence for the provision of alcohol for sale to the public for profit.
- 2.7. Council may request additional information from an organisation making application if it considers it necessary to do so.
- 2.8. Information requested under clause 2.6 may include but, is not limited to copies of the Constitution of the organisation, recent financial statements of the organisation and information demonstrating precisely how any land that is subject of the application is used.

3. Grant of a Rates Exemption

- 3.1. An exemption shall only be granted if the applicant has demonstrated they are eligible under the relevant legislation, by completing the appropriate application form and providing supporting documentation.
- 3.2. The Council decision will be actioned by the officers and a note will be made against the property assessment.
- 3.3. Applicants will be notified in writing of Council's determination, with correspondence to include details of:
 - the date the exemption applies from,
 - the relevant section of the Act,
 - the review period (i.e. 2 years); and,
 - the amount of general rates reversed.
- 3.4. An exemption is only applicable to the rates component of the annual rates and charges. Where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other charges.
- 3.5. If the property has been used for the stated purpose as at 1 July of the relevant financial year, the exemption can be applied from that date and a refund given if rates have been paid prior to the determination.
- 3.6. Where the land use has changed during a financial year, any exemption granted is only applicable from the date of the change.
- 3.7. A partial exemption can be applied where only part of a defined lot is used for a charitable purpose.
- 3.8. The granting of an exemption in any year does not guarantee an ongoing exemption.
- 3.9. All exemptions are to be reviewed at least every two years as part of the annual budgeting process. Where the application is based on a lease that is due to expire, it may need to be reviewed annually.

4. Rejected Applications

- 4.1. Where an application is declined, the applicant has options to challenge the determination.
 - 4.1.1. The applicant may object under Section 6.76 of the Act, on the basis that the land or part of the land was not rateable land.
 - 4.1.2. The applicant has the right to appeal a decision made under Section 6.76 to the State Administrative Tribunal (SAT).

SHIRE OF YORK: POLICY MANUAL

4.1.3. Apply for a concession under Section 6.47 of the Act. Such applications would be considered on a case by case basis and determined by Council.

4.2. Where all appeals are not successful, the final option available to the applicant is to apply to the Minister for Local Government, to make a final determination, under Section 6.26(4) of the Act.

Roles and Responsibilities

The Executive Manager of Corporate and Community Services shall be responsible for referring matters to Council in regards to this policy.

The Finance Manager shall be responsible for ensuring compliance with this policy.

The Finance Officer (Rates and Sundry Debts) shall be responsible for the day to day operations of the policy.

Key Terms/Definitions

Charitable Purpose – As defined in the *Charities Act 2013*

Policy Administration

Responsible Directorate/Division:	Finance Department
Author/Contact Officer Position:	Finance Officer
Relevant Delegation:	Not Applicable
Relevant Legislation:	<i>Local Government Act 1995</i> <i>Charities Act 2013 (Commonwealth)</i>
Relevant Documents:	Application for Rate Exemption Form Strategic Community Plan 2018-2028 Rates and Charitable Land Use Exemption Applications – Best Practise Guidelines – WALGA and WA Rates Association Rating Policy – Rateable Land (s.6.26) - DLGC
Date Adopted:	TBC
Reviews/Amendments	TBC



SHIRE OF YORK
MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2018

PAGE TABLE OF CONTENTS

1	STATEMENT OF FINANCIAL POSITION
2	INCOME AND EXPENDITURE STATEMENT BY PROGRAMME
3	INCOME AND EXPENDITURE STATEMENT BY NATURE & TYPE
4	STATEMENT OF CURRENT ASSETS AND LIABILITIES
5-8	FINANCIAL ACTIVITY STATEMENT WITH VARIANCE REPORT
9	OPERATING STATEMENT - YRCC

Report Purpose

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34.

Statement of Financial Activity by reporting program

Is presented on page 4 and shows a balance as at 30 November 2018 \$ 6,120,831

Note: The statements and accompanying notes are prepared on all transactions recorded at the time of preparation and may vary following any subsequent adjustments. It should be noted that any 2017/18 figures reflected in the following reports are an estimate of the end of year position only and are subject to audit adjustments to the 2017/18 Annual Financial Report.

Supplementary information prepared

Reserve Funds

Loan Schedule

Trust Fund

Detailed operating and non-operating statement

Prepared by: Tabitha Bateman
 Finance Manager

Reviewed by: Suzie Haslehurst
 Executive Manager Corporate and Community Services

Date prepared: Thursday, 6 December 2018



SHIRE OF YORK STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 30 NOVEMBER 2018

This statement analyses the movements in assets, liabilities and equity between years.

	Actual 30/06/2018 \$	Actual 30/11/2018 \$
Current assets		
Cash and cash equivalents	4,261,327	6,450,696
Rates Outstanding	1,091,760	2,768,930
Sundry Debtors	146,970	56,166
Inventories/Stock	40,923	50,492
Total current assets	5,540,980	9,326,283
Non-current assets		
Trade and other receivables	100,134	100,134
Property, plant and equipment	36,958,781	37,022,762
Infrastructure	100,746,143	100,880,935
Total non-current assets	137,805,058	138,003,831
Total assets	143,346,037	147,330,115
Current liabilities		
Trade and other payables	843,371	258,003
Provisions	743,148	743,148
Interest-bearing loans and borrowings	223,922	116,307
Total current liabilities	1,810,441	1,117,459
Non-current liabilities		
Interest-bearing loans and borrowings	2,103,317	2,103,317
Provisions	63,318	63,318
Total non-current liabilities	2,166,635	2,166,635
Total liabilities	3,977,076	3,284,094
Net assets	139,368,961	144,046,021
Equity		
Accumulated surplus	31,453,675	32,196,890
Change in net assets resulting from operations	203,109	4,677,059
Asset revaluation reserve	105,085,450	104,545,343
Other reserves	2,626,728	2,626,728
Total equity	139,368,961	144,046,021



SHIRE OF YORK
INCOME AND EXPENDITURE STATEMENT BY PROGRAMME
FOR THE PERIOD ENDED 30 NOVEMBER 2018

	2018/19 ANNUAL BUDGET	2018/19 NOVEMBER BUDGET	2018/19 YTD ACTUAL
			\$
REVENUE			
General Purpose Funding	6,707,509	6,218,667	6,159,988
Governance	8,400	1,455	2,016
Law, Order, Public Safety	93,611	29,802	153,860
Health	17,800	14,970	17,654
Education and Welfare	35,287	17,366	13,967
Community Amenities	710,938	664,772	667,114
Recreation and Culture	1,119,024	172,627	179,811
Transport	1,425,786	306,782	375,306
Economic Services	129,050	48,863	49,031
Other Property & Services	24,900	9,179	6,545
	10,272,306	7,484,482	7,625,291
EXPENDITURE			
General Purpose Funding	(318,766)	(97,171)	(90,063)
Governance	(724,104)	(258,976)	(261,764)
Law, Order, Public Safety	(472,887)	(164,019)	(154,970)
Health	(243,087)	(91,903)	(79,173)
Education and Welfare	(138,589)	(33,876)	(32,697)
Community Amenities	(1,158,384)	(366,888)	(336,507)
Recreation and Culture	(3,434,525)	(1,112,564)	(845,764)
Transport	(2,498,661)	(501,990)	(760,061)
Economic Services	(974,239)	(318,209)	(291,210)
Other Property and Services	(119,141)	(129,070)	(96,023)
	(10,082,384)	(3,074,666)	(2,948,231)
<i>Increase/(Decrease)</i>	189,922	4,409,816	4,677,059
DISPOSAL OF ASSETS			
Plant and Equipment	(416,011)	(12,653)	-
Land	-	-	-
Furniture and Equipment	-	-	-
<i>Gain/(Loss) on Disposal</i>	(416,011)	(12,653)	-
ABNORMAL ITEMS			
Prior Years Adjustment	-	-	-
Rounding	-	-	-
<i>Total Abnormal Items</i>	-	-	-
<i>Change in net assets resulting from operations</i>			
<i>Gain/(Reduction)</i>	(226,089)	4,397,163	4,677,059



SHIRE OF YORK
INCOME AND EXPENDITURE STATEMENT BY NATURE OR TYPE
FOR THE PERIOD ENDED 30 NOVEMBER 2018

	2018/19 ANNUAL BUDGET	2018/19 YTD ACTUAL
REVENUE		
General Rates	5,733,179	5,668,048
Operating Grants,Subsidies and Contributions	1,200,999	684,815
Subsidies and Contributions		50,597
Fees and Charges	1,438,904	969,404
Interest Earnings	198,000	76,089
Other Revenue	69,900	24,972
	8,640,982	7,423,329
EXPENDITURE		
Employee Costs	(4,012,855)	(1,490,673)
Materials and Contracts	(2,611,185)	(1,001,854)
Utility Charges	(409,588)	(75,944)
Depreciation	(2,441,786)	-
Interest Expense	(115,058)	(38,991)
Insurance	(189,398)	(241,573)
Other Expenditure	(302,514)	(99,196)
	(10,082,384)	(2,948,231)
<i>Increase/(Decrease)</i>	(1,441,402)	4,475,098
Non-operating Grants and Subsidies	1,631,324	201,962
Profit on Asset Disposal		
Loss on Asset Disposal	(416,011)	-
Loss on Revaluation of Fixed Assets		
	1,215,313	201,962
NET RESULT	(226,089)	4,677,059
Other Comprehensive Income		
Changes on Revaluation of Non-current assets	-	-
Total Other Comprehensive Income	-	-
Total Comprehensive Income	(226,089)	4,677,059



SHIRE OF YORK
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDED 30 NOVEMBER 2018

CURRENT ASSETS	PREVIOUS YEAR 30/11/2017	LY ACTUAL 30/06/2018	YTD ACTUAL 30/11/2018
Cash at Bank	\$5,123,035	\$4,261,327	\$6,450,696
Sundry Debtors	\$3,311,137	\$1,238,730	\$2,820,466
Stock on Hand	\$31,804	\$40,923	\$50,492
SUB-TOTAL	\$8,465,976	\$5,540,980	\$9,321,653
LESS CURRENT LIABILITIES			
Sundry Creditors	(\$195,958)	(\$843,371)	(\$253,373)
Loan Liability	(\$108,338)	(\$223,922)	(\$116,307)
Leave Provisions	(\$707,093)	(\$743,148)	(\$743,148)
	(\$1,011,389)	(\$1,810,441)	(\$1,112,829)
Cash Backed Reserves	(\$2,107,153)	(\$2,626,728)	(\$2,626,728)
Rates Received in Advance	(\$49,962)	(\$59,121)	(\$59,121)
Add Back Loan Liability	\$108,338	\$223,922	\$116,307
Add Back Leave Reserve 6	\$450,029	\$481,548	\$481,548
SUB-TOTAL	(\$2,610,136)	(\$3,790,820)	(\$3,200,822)
NET CURRENT ASSETS - SURPLUS/(DEFICIT) \$	5,855,840	\$ 1,750,160	\$ 6,120,832



SHIRE OF YORK
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDED 30 NOVEMBER 2018

	2018/19 ANNUAL BUDGET	2018/19 NOVEMBER BUDGET	2018/19 YTD ACTUAL	VAR \$	VAR %
OPERATING REVENUE					
General Purpose Funding	6,707,509	6,218,667	6,159,988	(\$58,679)	-1%
Governance	8,400	1,455	2,016	\$561	39%
Law, Order Public Safety	93,611	29,802	153,860	\$124,058	416%
Health	17,800	14,970	17,654	\$2,684	18%
Education and Welfare	35,287	17,366	13,967	(\$3,399)	-20%
Community Amenities	710,938	664,772	667,114	\$2,342	0%
Recreation and Culture	1,119,024	172,627	179,811	\$7,184	4%
Transport	1,425,786	306,782	375,306	\$68,524	22%
Economic Services	129,050	48,863	49,031	\$168	0%
Other Property and Services	24,900	9,179	6,545	(\$2,634)	-29%
	10,272,306	7,484,482	7,625,291	140,809	2%
LESS OPERATING EXPENDITURE					
General Purpose Funding	(318,766)	(97,171)	(90,063)	\$7,108	-7%
Governance	(724,104)	(258,976)	(261,764)	(\$2,788)	1%
Law, Order, Public Safety	(472,888)	(164,019)	(154,970)	\$9,049	-6%
Health	(243,087)	(91,903)	(79,173)	\$12,730	-14%
Education and Welfare	(138,589)	(33,876)	(32,697)	\$1,180	-3%
Community Amenities	(1,158,384)	(366,888)	(336,507)	\$30,381	-8%
Recreation and Culture	(3,434,525)	(1,112,564)	(845,764)	\$266,800	-24%
Transport	(2,498,661)	(501,990)	(760,061)	(\$258,072)	51%
Economic Services	(974,239)	(318,209)	(291,210)	\$26,999	-8%
Other Property & Services	(119,141)	(129,070)	(96,023)	\$33,047	-26%
	(10,082,385)	(3,074,666)	(2,948,231)	126,435	-4%
Increase/(Decrease)	189,921	4,409,816	4,677,059	267,243	6%
ADD					
Principal Repayment Received - Loans					
Profit/ Loss on the disposal of assets	(416,011)	(12,653)	-	\$12,653	
Movement in Non Current Debtors	-	-	-	-	
Net Change in LSL Reserve	-	-	-	-	
Accrued NC Leave Provisions	-	-	-	-	
Depreciation Written Back	2,441,786	-	-	-	
Book Value of Assets Sold Written Back	1,481,011	53,153	23,636	(\$29,516)	
	3,506,786	40,500	23,636	(16,864)	-42%
Sub Total	3,696,707	4,450,316	4,700,696	250,380	6%



SHIRE OF YORK
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDED 30 NOVEMBER 2018

	2018/19 ANNUAL BUDGET	2018/19 NOVEMBER BUDGET	2018/19 YTD ACTUAL	VAR \$	VAR %
LESS CAPITAL PROGRAMME					
Purchase Tools					
Purchase Land & Buildings	(876,330)	-	(45,688)	(\$45,688)	
Infrastructure Assets - Roads	(2,562,901)	(372,755)	(117,946)	\$254,808	-68%
Infrastructure Assets - Recreation Facilities	(350,000)	(15,000)	(9,001)	5,999	
Infrastructure Assets - Other	(25,000)	-	(9,898)	(\$9,898)	
Purchase Plant and Equipment	(410,000)	(87,720)	(35,743)	\$51,977	-59%
Purchase Furniture and Equipment	(79,000)	(4,500)	(4,134)	\$366	
Proceeds from Sale of Assets	-	-	-	-	
Repayment of Debt - Loan Principal	(873,922)	(22,915)	(107,614)	(\$84,699)	
Transfer to Reserves	(638,752)	(16,000)	-	\$16,000	
	(5,815,905)	(518,889)	(330,024)	188,866	-36%
Sub Total	(2,119,197)	3,931,426	4,370,672	439,245	11%
LESS FUNDING FROM					
Reserves	25,000	-	-	-	
Loans Raised	-	-	-	-	
Rates paid in advance	-	-	-	-	
Opening Funds	2,094,197	2,094,197	1,750,159	(\$344,038)	-16%
Closing Funds	-	-	-	-	
	2,119,197	2,094,197	1,750,159	(344,038)	-16%
NET SURPLUS/(DEFICIT)	-	6,025,623	6,120,831	95,208	2%

**SHIRE OF YORK
VARIANCE REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

Local Government (Financial Management) Regulations 1996 Financial reports — s. 6.4

34. Financial activity statement required each month (Act s. 6.4)

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and

(b) budget estimates to the end of the month to which the statement relates; and

(c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and

(d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

(e) the net current assets at the end of the month to which the statement relates.

OPERATING REVENUE	YTD BUDGET	YTD ACTUALS	VAR TO YTD BUDGET \$	VAR TO YTD BUDGET %
General Purpose Funding	\$6,218,667	\$6,159,988	-\$58,679	-1%
No material variance to report - Rates raised in July.				
Governance	\$1,455	\$2,016	\$561	39%
No material variance to report.				
Law, Order Public Safety	\$29,802	\$153,860	\$124,058	416%
Permanent variance - Bushfire Risk Mitigation funding of \$128,600 being 50% of approved funding raised in accordance with Council Resolution 270918.				
Health	\$14,970	\$17,654	\$2,684	18%
No material variance to report.				
Education and Welfare	\$17,366	\$13,967	-\$3,399	-20%
No material variance to report.				
Community Amenities	\$664,772	\$667,114	\$2,342	0%
No material variance to report - Rubbish charges raised in July.				
Recreation and Culture	\$172,627	\$179,811	\$7,184	4%
No material variance to report - Insurance claim received for repair of oval lights \$10,450.				
Transport	\$306,782	\$375,306	\$68,524	22%
Permanent variance - MRWA funding claimed September 2018 - Notification received late-August that actual direct road grant would be \$141,024 compared to budget of \$82,762 - increasing revenue by \$58,262. Additionally, Blackspot funding of \$44,300 was confirmed after budget adoption of which \$17,720 has been claimed to date.				
Economic Services	\$48,863	\$49,031	\$168	0%
No material variance to report.				
Other Property and Services	\$9,179	\$6,545	-\$2,634	-29%
No material variance to report.				
	\$7,484,482	\$7,625,291	\$140,809	2%

**SHIRE OF YORK
VARIANCE REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

OPERATING EXPENDITURE	YTD BUDGET	YTD ACTUALS	VAR TO BUDGET	VAR TO BUDGET
General Purpose Funding	\$97,171	\$90,063	-\$7,108	-7%
No material variance to report.				
Governance	\$258,976	\$261,764	\$2,788	1%
No material variance to report.				
Law, Order, Public Safety	\$164,019	\$154,970	-\$9,049	-6%
No material variance to report.				
Health	\$91,903	\$79,173	-\$12,730	-14%
Timing variance - Agreement for budgeted medical services not entered into to date - YTD budget \$7,200				
Education and Welfare	\$33,876	\$32,697	-\$1,180	-3%
No material variance to report.				
Community Amenities	\$366,888	\$336,507	-\$30,381	-8%
No material variance to report.				
Recreation and Culture	\$1,112,564	\$845,764	-\$266,800	-24%
Timing variance - YTD actuals for Parks and Reserves lower than YTD budget by \$77,000 (seasonal and workload) - offset by higher YTD allocation to road maintenance. YTD actuals for YRCC down by \$48,000.				
Transport	\$501,990	\$760,061	\$258,072	51%
Timing variance - Works program has been focussed on road maintenance to date. Capital program commenced in October. Increased hours expected for Parks and Reserves.				
Economic Services	\$318,209	\$291,210	-\$26,999	-8%
Timing variance - Building Control expenses down \$15,000 on YTD budget.				
Other Property & Services	\$129,070	\$96,023	-\$33,047	-26%
YTD expenditure for plant operation costs down on YTD budget - expected to increase during periods of road construction.				
	\$3,074,666	\$2,948,231	-\$126,435	-4%
CAPITAL PROGRAMME	YTD BUDGET	YTD ACTUALS	VAR TO BUDGET	VAR TO BUDGET
Land & Buildings	-	\$45,688	\$45,688	-
Permanent variances addressed through FACR process. Town Hall Painting costs to date \$8,020. Pioneer Memorial Lodge renewals to be funded from Reserve 25 \$12,660. Museum renewals YTD expenditure is \$15,000.				
Infrastructure Assets - Roads	\$372,755	\$117,946	-\$254,808	-68%
Timing Variance - Road construction works have commenced.				
Infrastructure Assets - Recreation Facilities	15,000	9,001	(5,999)	-
Permanent variance - Avon Walk Trail works completed				
Infrastructure Assets - Other	-	\$9,898	\$9,898	-
Year to date RV Relocation costs				
Plant and Equipment	\$87,720	\$35,743	-\$51,977	-59%
Timing variance - One vehicle changeover to date (EMIDS).				
Furniture and Equipment	\$4,500	\$4,134	-\$366	-
No material variance to report.				
	\$479,975	\$222,410	-\$257,565	-54%



**YORK RECREATION AND CONVENTION CENTRE
OPERATING STATEMENT
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

	2017/18 ADOPTED BUDGET	2017/18 EST. ACTUAL 30/06/2018	2017/18 YTD COMPARISON 30/11/2017	2018/19 ADOPTED BUDGET	2018/19 YTD ACTUAL 30/11/2018	% OF BUDGET	2018/19 YTD ACTUAL 31/10/2018	MOVEMENT OCT - NOV
REVENUES								
FORREST OVAL LIGHTS INCOME	2,100	3,021	464	2,000	(368)	-18%	0	(368)
YRCC INCOME - HIRE	6,000	9,236	2,369	5,000	655	13%	655	(0)
YRCC INCOME - GYM	22,000	20,999	9,982	22,000	8,711	40%	5,349	3,362
YRCC INCOME - CONFERENCES	35,000	46,825	20,574	35,000	7,688	22%	7,099	589
YRCC INCOME - BAR	190,000	186,855	77,087	190,000	60,004	32%	47,913	12,091
YRCC INCOME - CAFE/RESTAURANT	133,900	112,090	49,055	110,000	43,093	39%	35,242	7,851
YRCC INCOME - CANTEEN	30,900	18,806	10,243	30,000	10,143	34%	10,128	15
YRCC INCOME - GREEN FEES - BOWLS	8,000	7,050	3,135	7,000	523	7%	479	44
YRCC INCOME - GREEN FEES - TENNIS	1,500	1,502	432	1,500	110	7%	33	77
	429,400	406,383	173,341	402,500	130,559	32%	106,898	23,661
COST OF SALES								
YRCC EXPENDITURE - GYM	10,485	10,019	3,791	11,198	2,443	22%	1,700	743
YRCC EXPENDITURE - CONFERENCES	37,668	32,702	10,856	33,308	5,774	17%	5,332	442
YRCC EXPENDITURE - BAR	192,241	128,935	50,552	148,701	40,155	27%	34,782	5,373
YRCC EXPENDITURE - CAFE/RESTAURANT	138,863	135,402	51,050	145,659	54,910	38%	43,769	11,141
YRCC EXPENDITURE - CANTEEN	21,589	20,303	9,035	21,335	9,865	46%	9,865	0
YRCC EXPENDITURE - BOWLS	13,415	8,787	1,285	12,009	596	5%	596	0
YRCC EXPENDITURE - TENNIS	8,661	718	591	12,009	0	0%	0	0
	422,922	336,867	127,159	384,219	113,743	30%	96,044	17,699
GROSS PROFIT	6,478	69,516	46,182	18,281	16,816	92%	10,854	5,962
CENTRE COSTS								
FORREST OVAL CONVENTION CENTRE	116,320	111,920	45,005	121,417	40,279	33%	36,104	4,175
YRCC MARKETING & PROMOTIONS	3,595	1,091	1,091	3,600	1,409	39%	1,409	(0)
RECREATION - SALARIES	48,314	48,985	16,737	100,104	32,076	32%	26,846	5,230
RECREATION - SUPERANNUATION	41,782	26,896	10,739	43,951	9,844	22%	7,916	1,928
YRCC OPERATIONAL & MARKETING PLAN	10,000	8,000	8,000	0	0		0	0
	220,010	196,892	81,571	269,072	83,608	31%	72,275	11,333
PROFIT/(LOSS)	(213,532)	(127,376)	(35,389)	(250,791)	(66,792)	27%	(61,421)	(5,371)

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT20912	01/11/2018	BILL DOUGLAS PARKER	REFUND TOGGLE BOND #227302	2		50.00
INV T67	18/10/2018	BILL DOUGLAS PARKER	REFUND TOGGLE BOND #227302	2	50.00	
EFT20913	01/11/2018	GAVIN STEWART THORN	REFUND CAT TRAP BOND #229909	2		89.00
INV T1	30/10/2018	GAVIN STEWART THORN	REFUND CAT TRAP BOND #229909	2	89.00	
EFT20914	01/11/2018	SHANE ANTONY FEWSTER	REFUND BONDS	2		120.00
INV T8	18/10/2018	SHANE ANTONY FEWSTER	REFUND KEY BOND #163505	2	20.00	
INV T83	18/10/2018	SHANE ANTONY FEWSTER	REFUND INDOOR REC BOND #163990	2	100.00	
EFT20915	01/11/2018	SUSAN BOYES	REFUND BONDS	2		200.00
INV T83	30/10/2018	SUSAN BOYES	REFUND STUDIO BOND # 229994	2	150.00	
INV T8	30/10/2018	SUSAN BOYES	REFUND KEY BOND #229994	2	50.00	
EFT20916	01/11/2018	YORK ARTS & EVENTS INC	REFUND BONDS	2		1,500.00
INV T83	30/10/2018	YORK ARTS & EVENTS INC	REFUND TOWN HALL BOND #229565	2	500.00	
INV T39	30/10/2018	YORK ARTS & EVENTS INC	REFUND PEACE PARK BOND #229565	2	500.00	
INV T36	30/10/2018	YORK ARTS & EVENTS INC	REFUND AVON PARK BOND #229565	2	500.00	
EFT20917	01/11/2018	YORK DISTRICT HIGH SCHOOL P&C ASSOC INC	REFUND OVAL BOND USE 21/10/18 #230290	2		1,000.00
INV T36	30/10/2018	YORK DISTRICT HIGH SCHOOL P&C ASSOC INC	REFUND OVAL BOND USE 21/10/18 #230290	2	1,000.00	
EFT20918	01/11/2018	21ST CENTURY BUSINESS EQUIPMENT	SUPPLY 1 X THERMAL ROLL 50MM X 25MM - YVC	1		49.50
INV 112317	22/10/2018	21ST CENTURY BUSINESS EQUIPMENT	SUPPLY 1 X THERMAL ROLL 50MM X 25MM - YVC	1	49.50	
EFT20919	01/11/2018	A D ENGINEERING INTERNATIONAL PTY LTD	SAM TRAILER WAN CONNECTION QUARTERLY CHARGES 1/10/18-31/12/18	1		132.00
INV 21893	11/10/2018	A D ENGINEERING INTERNATIONAL PTY LTD	SAM TRAILER WAN CONNECTION QUARTERLY CHARGES 1/10/18-31/12/18	1	132.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT20920	01/11/2018	ABCORP AUSTRALASIA PTY LTD	BARCODES FOR PROCESSING LIBRARY ITEMS	1		467.50
INV 28185	24/09/2018	ABCORP AUSTRALASIA PTY LTD	BARCODES FOR PROCESSING LIBRARY ITEMS	1	467.50	
EFT20921	01/11/2018	ANALYTICAL REFERENCE LABORATORY (WA) PTY LTD	ANALYTICAL SAMPLES	1		228.80
INV 137415	11/10/2018	ANALYTICAL REFERENCE LABORATORY (WA) PTY LTD	ANALYTICAL SAMPLES 3/10/18 - STORM WATER	1	141.90	
INV 137499	16/10/2018	ANALYTICAL REFERENCE LABORATORY (WA) PTY LTD	ANALYTICAL SAMPLES 19/9/18 - EFFLUENT WASTE POND	1	86.90	
EFT20922	01/11/2018	ARC INFRASTRUCTURE PTY LTD	PREPARATION OF RAIL CORRIDOR LEASE FOR STANDPIPE USAGE - BURGESS SIDING (REF: COUNCIL RESOLUTION 120818)	1		1,100.00
INV	26/10/2018	ARC INFRASTRUCTURE PTY LTD	PREPARATION OF RAIL CORRIDOR LEASE FOR STANDPIPE USAGE - BURGESS SIDING (REF: COUNCIL RESOLUTION 120818)	1	1,100.00	
EFT20923	01/11/2018	ARROW BRONZE	NICHE WALL PLAQUES, VASES	1		94.98
INV 670876	12/10/2018	ARROW BRONZE	NICHE WALL PLAQUES, VASES	1	94.98	
EFT20924	01/11/2018	ASB MARKETING	18/19 STAFF UNIFORM - POOL MANAGER G. HEATON	1		263.67
INV 225200	24/10/2018	ASB MARKETING	18/19 STAFF UNIFORM - POOL MANAGER G. HEATON	1	263.67	
EFT20925	01/11/2018	AUSTRALIAN SERVICES UNION	UNION FEES	1		155.40
INV	23/10/2018	AUSTRALIAN SERVICES UNION	UNION FEES		155.40	
EFT20926	01/11/2018	AVON GLAZING	REPLACE BROKEN WINDOW WITH LAMINATED GLASS & CLEAN UP/REMOVE BROKEN GLASS - OLD TENNIS COURTS	1		250.00
INV E0118	24/10/2018	AVON GLAZING	REPLACE BROKEN WINDOW WITH LAMINATED GLASS & CLEAN UP/REMOVE BROKEN GLASS - OLD TENNIS COURTS	1	250.00	
EFT20927	01/11/2018	AVON VALLEY TYRE SERVICE	TYRE SUPPLIES & REPAIRS	1		528.00
INV	06/08/2018	AVON VALLEY TYRE SERVICE	REPAIR 1 X GRADER TYRE - Y130	1	88.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	06/09/2018	AVON VALLEY TYRE SERVICE	REPAIR 1 X 9" TYRE FOR SWEEPER, REMOVE TYRE FROM MACHINE IN THE SHIRE DEPOT & REPAIR TYRE AND REFIT TO MACHINE P151	1	99.00	
INV	18/09/2018	AVON VALLEY TYRE SERVICE	REPAIR 1 X TYRE ON TRAILER - P122	1	44.00	
INV	27/09/2018	AVON VALLEY TYRE SERVICE	SUPPLY AND FIT OF 2 TYRES FOR TRAILER - P122	1	198.00	
INV	04/09/2018	AVON VALLEY TYRE SERVICE	SWAP OVER 1 X GRADER TYRE ON RIM - Y130	1	99.00	
EFT20928	01/11/2018	AVON WASTE	RUBBISH/ RECYCLING COLLECTION - 12/10/18	1		10,064.87
INV	12/10/2018	AVON WASTE	RUBBISH/ RECYCLING COLLECTION - 12/10/18	1	10,064.87	
EFT20929	01/11/2018	BOSSTAB PTY LTD	PURCHASE iPad PRO 12.90" FIXED DESK MOUNT - YVC	1		294.90
INV 11287	25/10/2018	BOSSTAB PTY LTD	PURCHASE iPad PRO 12.90" FIXED DESK MOUNT - YVC	1	294.90	
EFT20930	01/11/2018	BUSH CONTRACTING PTY LTD	FLOAT ROLLER	1		1,188.00
INV 5958	13/10/2018	BUSH CONTRACTING PTY LTD	FLOAT MULTI TYRE ROLLER FROM GREENHILLS SOUTH RD 12/10/18 TO NARRALOGAN RD & GOLF COURSE RD TO BERRYBROW RD 12/10/18	1	792.00	
INV 5959	20/10/2018	BUSH CONTRACTING PTY LTD	FLOAT STEEL ROLLER FROM BERRYBROW ROAD TO DEPOT 19/10/18	1	396.00	
EFT20931	01/11/2018	CARLTON UNITED BREWERS	YRCC - BEVERAGE SUPPLIES	1		2,179.61
INV	18/10/2018	CARLTON UNITED BREWERS	YRCC - BEVERAGE SUPPLIES	1	2,179.61	
EFT20932	01/11/2018	CENTRAL DISTRICTS AIRCONDITIONING (CDA)	AIR & SOLAR SUPPLIES & REPAIRS	1		10,180.00
INV	12/10/2018	CENTRAL DISTRICTS AIRCONDITIONING (CDA)	SUPPLY & INSTALL OPTION 2 OF QUOTE 79553 - 24 X Q CELLS Q.POWER G5 270W SOLAR PANELS WITH FRONIUS PRIMO 5.0-1-I INVERTER & SOLARGAIN ROOF MOUNT 300L/20 TWIN PANEL WITH ELECTRIC BOOST HOT WATER SYSTEM - 51 ROE STREET, YORK	1	9,790.00	
INV	16/10/2018	CENTRAL DISTRICTS AIRCONDITIONING (CDA)	REPLACE CONDENSER FAN MOTOR ON DAIKIN RZQ160 A/C - 75 OSNABURG RD	1	390.00	
EFT20933	01/11/2018	COMMERCIAL LITIGATION & INSOLVENCY LAWYERS	DEBT COLLECTION - 6/9/18-22/10/18	1		661.20

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	22/10/2018	COMMERCIAL LITIGATION & INSOLVENCY LAWYERS	DEBT COLLECTION - 6/9/18-22/10/18	1	661.20	
EFT20934	01/11/2018	COURIER AUSTRALIA	FREIGHT	1		75.81
INV 034	05/10/2018	COURIER AUSTRALIA	FREIGHT - 28/9/18	1	10.73	
INV 0335	12/10/2018	COURIER AUSTRALIA	FREIGHT - 11/10/18 & 12/10/18	1	65.08	
EFT20935	01/11/2018	CRIMEA GROWERS MARKET	YRCC - FOOD PURCHASES	1		106.34
INV	17/10/2018	CRIMEA GROWERS MARKET	YRCC - FOOD PURCHASES	1	106.34	
EFT20936	01/11/2018	DARRYS PLUMBING AND GAS	PLUMBING SERVICES	1		661.29
INV 5639	15/10/2018	DARRYS PLUMBING AND GAS	EXCAVATE A HOLE TO PLANT THE JACARANDA TREE IN JOAQUINA STREET 21/9/18	1	221.38	
INV 5638	15/10/2018	DARRYS PLUMBING AND GAS	INVESTIGATE OPERATIONS OF OUTSIDE TAPS, SUPPLY & INSTALL ISOLATION VALVE TO TANK TO ALLOW SERVICE - EARLY YEARS HUB	1	439.91	
EFT20937	01/11/2018	DAVID THOMAS WALLACE	COUNCILLOR ALLOWANCES - OCTOBER 2018	1		3,325.27
INV CRS	30/10/2018	DAVID THOMAS WALLACE	COUNCILLOR ALLOWANCES - OCTOBER 2018	1	3,325.27	
EFT20938	01/11/2018	DENESE EILEEN SMYTHE	COUNCILLOR ALLOWANCES - OCTOBER 2018	1		1,278.50
INV CRS	30/10/2018	DENESE EILEEN SMYTHE	COUNCILLOR ALLOWANCES - OCTOBER 2018	1	1,278.50	
EFT20939	01/11/2018	DENIS CHARLES WARNICK	COUNCILLOR ALLOWANCES - OCTOBER 2018	1		1,278.50
INV CRS	30/10/2018	DENIS CHARLES WARNICK	COUNCILLOR ALLOWANCES - OCTOBER 2018	1	1,278.50	
EFT20940	01/11/2018	ENVIRONMENTAL HEALTH AUSTRALIA (WA) INC	WA ENVIRONMENTAL HEALTH CONFERENCE 2018 (31 OCT - 2 NOV 18) EHO CONFERENCE G. JOHNSON	1		1,475.00
INV 3537	16/10/2018	ENVIRONMENTAL HEALTH AUSTRALIA (WA) INC	WA ENVIRONMENTAL HEALTH CONFERENCE 2018 (31 OCT - 2 NOV 18) EHO CONFERENCE G. JOHNSON	1	1,475.00	
EFT20941	01/11/2018	ERIC DAVID ROUS	ELECTRICAL SERVICES	1		850.41
INV	22/10/2018	ERIC DAVID ROUS	ASSESS AND REPAIR ELECTRICAL FAULT – LAUNDRY LIGHT FLICKERING - 24 FORD ST	1	146.41	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	22/10/2018	ERIC DAVID ROUS	YEARLY ELECTRICAL TEST AND TAG - DEPOT	1	704.00	
EFT20942	01/11/2018	FOCUS NETWORKS	DEPLOYMENT OF SERVER & LICENSING - INFO COUNCIL INSTALLATION	1		5,427.40
INV	25/10/2018	FOCUS NETWORKS	DEPLOYMENT OF SERVER & LICENSING - INFO COUNCIL INSTALLATION	1	5,427.40	
EFT20943	01/11/2018	FUEL DISTRIBUTORS	SUPPLY & DELIVER 6000LTS OF DISTILLATE TO THE DEPOT @ \$1.58249 PER LITRE	1		9,374.94
INV	25/10/2018	FUEL DISTRIBUTORS	SUPPLY & DELIVER 6000LTS OF DISTILLATE TO THE DEPOT @ \$1.58249 PER LITRE	1	9,374.94	
EFT20944	01/11/2018	FUJI XEROX AUSTRALIA PTY LTD	PHOTOCOPIER CHARGES 1/9/18-30/9/18 - ADMIN	1		1,104.20
INV	30/09/2018	FUJI XEROX AUSTRALIA PTY LTD	PHOTOCOPIER CHARGES 1/9/18-30/9/18 - ADMIN	1	1,104.20	
EFT20945	01/11/2018	GHD PTY LTD	PLANNING CONSULTANCY	1		10,747.07
INV	26/10/2018	GHD PTY LTD	QTN.9/2017 - SHIRE OF YORK LOCAL PLANNING STRATEGY & NEW LOCAL PLANNING SCHEME NO. 3 - PLANNING	1	3,034.02	
INV	26/10/2018	GHD PTY LTD	PROGRESS FEE CLAIM 1 - PLANNING CONSULTANCY TO COVER ANNUAL LEAVE 3/9/18-28/9/18	1	7,713.05	
EFT20946	01/11/2018	GRANNIES HOME KITCHEN YORK	REFRESHMENTS - PREFERRED TRAINING COURSE 24/10/18	1		87.50
INV 80	24/10/2018	GRANNIES HOME KITCHEN YORK	REFRESHMENTS - PREFERRED TRAINING COURSE 24/10/18	1	87.50	
EFT20947	01/11/2018	GREENHILLS INN	EVENING MEAL - COUNCILLORS & EMG – OCM OCT 2018	1		234.00
INV	23/10/2018	GREENHILLS INN	EVENING MEAL – COUNCILLORS & EMG – OCM OCT 2018	1	234.00	
EFT20948	01/11/2018	H J SCHAUER & J S SCHAUER (CHRIS CLEAN)	CLEANING	1		235.00
INV 6120	18/10/2018	H J SCHAUER & J S SCHAUER (CHRIS CLEAN)	CARPET CLEANING - CENT UNIT 6 (40) MACARTNEY ST	1	100.00	
INV 6123	25/10/2018	H J SCHAUER & J S SCHAUER (CHRIS CLEAN)	TIDY & WEED BACK YARD - CENT UNIT 6, 40 MACARTNEY ST	1	135.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT20949	01/11/2018	HANDYMAN SAM'S GENERAL MAINTENANCE SERVICE	CLEAN GUTTERS & SOLAR PANELS - 75 OSNABURG RD (EMIDS D. WALLACE)	1		320.00
INV 3654	25/10/2018	HANDYMAN SAM'S GENERAL MAINTENANCE SERVICE	CLEAN GUTTERS & SOLAR PANELS - 75 OSNABURG RD (EMIDS D. WALLACE)	1	320.00	
EFT20950	01/11/2018	HEATHER TRUDY SAINT	COUNCILLOR ALLOWANCES - OCTOBER 2018	1		1,278.50
INV CRS	30/10/2018	HEATHER TRUDY SAINT	COUNCILLOR ALLOWANCES - OCTOBER 2018	1	1,278.50	
EFT20951	01/11/2018	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1		391.74
INV 57800	17/10/2018	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1	391.74	
EFT20952	01/11/2018	JAN AND OLIVER HAYNES	RATES REFUND FOR ASSESSMENT A14140 - 3 REVETT PLACE YORK	1		2,211.82
INV A14140	23/10/2018	JAN AND OLIVER HAYNES	RATES REFUND FOR ASSESSMENT A14140 - 3 REVETT PLACE YORK		2,211.82	
EFT20953	01/11/2018	JANE ELISE FERRO	COUNCILLOR ALLOWANCES - OCTOBER 2018	1		1,278.50
INV CRS	30/10/2018	JANE ELISE FERRO	COUNCILLOR ALLOWANCES - OCTOBER 2018	1	1,278.50	
EFT20954	01/11/2018	JASON SIGNMAKERS	SIGN SUPPLIES	1		319.44
INV 191580	25/10/2018	JASON SIGNMAKERS	SUPPLY R5-10-DO - 5 X ACROD PARKING SIGNS FOR USE AT YORK EVENTS	1	97.90	
INV 191275	15/10/2018	JASON SIGNMAKERS	SUPPLY WIDTH MARKER SIGNS X 4 AND SPEED 70KM/HR SIGNS X 2 - TALBOT RD	1	221.54	
EFT20955	01/11/2018	JULES SHOPPE	WELFARE (LUNCH) FOR TRAINING 12/10/18 - SHIRE OF YORK BUSH FIRE BRIGADES	1		138.20
INV 4	12/10/2018	JULES SHOPPE	WELFARE (LUNCH) FOR TRAINING 12/10/18 - SHIRE OF YORK BUSH FIRE BRIGADES	1	138.20	
EFT20956	01/11/2018	KEN DESIGNS	YORK TOTE BAGS X 30 FOR RESALE STOCK - YVC	1		181.50
INV 797162	19/10/2018	KEN DESIGNS	YORK TOTE BAGS X 30 FOR RESALE STOCK - YVC	1	181.50	
EFT20957	01/11/2018	KEVIN RICHARD TRENT	COUNCILLOR ALLOWANCES - OCTOBER 2018	1		1,634.11
INV CRS	30/10/2018	KEVIN RICHARD TRENT	COUNCILLOR ALLOWANCES - OCTOBER 2018	1	1,634.11	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT20958	01/11/2018	KITCHEN AND CATERING SUPPLIES	PURCHASE HEAVY DUTY HOT WATER URN 10LT PLUS POSTAGE - TOWN HALL	1		287.50
INV 14032	23/10/2018	KITCHEN AND CATERING SUPPLIES	PURCHASE HEAVY DUTY HOT WATER URN 10LT PLUS POSTAGE - TOWN HALL	1	287.50	
EFT20959	01/11/2018	KLEENWEST DISTRIBUTORS	CLEANING & SANITARY PRODUCTS	1		1,341.51
INV	24/10/2018	KLEENWEST DISTRIBUTORS	CLEANING & SANITARY PRODUCTS	1	661.10	
INV	10/10/2018	KLEENWEST DISTRIBUTORS	CLEANING & SANITARY PRODUCTS	1	493.41	
INV	10/10/2018	KLEENWEST DISTRIBUTORS	CLEANING & SANITARY PRODUCTS	1	187.00	
EFT20960	01/11/2018	KLK FARMS PTY LTD	SUPPLY GRAVEL X 1720M³	1		5,676.00
INV A5286	10/10/2018	KLK FARMS PTY LTD	SUPPLY GRAVEL X 1720M³	1	5,676.00	
EFT20961	01/11/2018	LAURA GRAY	MHI HERITAGE REVIEW & HERITAGE ADVISORY SERVICES - 1/7/18-30/9/18	1		1,815.00
INV	16/10/2018	LAURA GRAY	MHI HERITAGE REVIEW & HERITAGE ADVISORY SERVICES - 1/7/18-30/9/18	1	1,815.00	
EFT20962	01/11/2018	LGIS WA	INSURANCE	1		109,071.62
INV	30/09/2018	LGIS WA	PUBLIC LIABILITY INSURANCE 18/19 - SECOND INSTALMENT	1	15,393.60	
INV	30/09/2018	LGIS WA	PROPERTY INSURANCE 18/19	1	51,564.60	
INV	30/09/2018	LGIS WA	WORKERS COMPENSATION INSURANCE 18/19 - SECOND INSTALMENT	1	42,113.42	
EFT20963	01/11/2018	LINDSAY SLATER	REIMBURSEMENT POLICE CLEARANCE - LINDSAY SLATER	1		49.00
INV	29/10/2018	LINDSAY SLATER	REIMBURSEMENT POLICE CLEARANCE - LINDSAY SLATER	1	49.00	
EFT20964	01/11/2018	LIQUID MIX (WA) PTY LTD	YRCC - BEVERAGE SUPPLIES	1		3,848.38
INV	16/10/2018	LIQUID MIX (WA) PTY LTD	YRCC - BEVERAGE SUPPLIES	1	3,848.38	
EFT20965	01/11/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	STAFF TRAINING	1		2,500.00

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 9897	25/10/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	IGNITE MANAGEMENT PROGRAM 19-21 NOVEMBER 2018 - N. BRENNAN	1	2,420.00	
INV 9530	20/09/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	PROFESSIONAL DEVELOPMENT DAY 14 SEPTEMBER 2018 - EMCCS S. HASLEHURST	1	80.00	
EFT20966	01/11/2018	MAL AUTOMOTIVES	SERVICE FORD RANGER UTE - Y96	1		376.85
INV 22880	22/10/2018	MAL AUTOMOTIVES	SERVICE FORD RANGER UTE - Y96	1	376.85	
EFT20967	01/11/2018	MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES	1		5,377.50
INV 105215	28/09/2018	MCLEODS BARRISTERS AND SOLICITORS	SAT DR 34/2018: AMI ENTERPRISES PTY LTD & ANOR V MID-WEST/WHEATBELT JDAP - MATTER 42361 - PLANNING	1	3,080.55	
INV 104873	27/09/2018	MCLEODS BARRISTERS AND SOLICITORS	MANAGE PROSECUTION OF OWNERS OF LOT 76 (2118) TOP BEVERLEY RD, MOUNT HARDEY (DUMPING OF CONSTRUCTION WASTE & ASBESTOS MATERIALS) - MATTER 42933	1	2,296.95	
EFT20968	01/11/2018	MT ROMANCE AUSTRALIA PTY LTD	PURCHASE MISCELLANEOUS STOCK FOR RESALE - YVC	1		737.19
INV	11/10/2018	MT ROMANCE AUSTRALIA PTY LTD	PURCHASE MISCELLANEOUS STOCK FOR RESALE - YVC	1	737.19	
EFT20969	01/11/2018	OFFICEWORKS	SUPPLY HP 23 IPS MONITOR X 2 - YRCC PROJECTS/ PAYROLL	1		503.95
INV	02/10/2018	OFFICEWORKS	SUPPLY HP 23 IPS MONITOR X 2 - YRCC PROJECTS/ PAYROLL	1	503.95	
EFT20970	01/11/2018	PAMELA HELEN HEATON	COUNCILLOR ALLOWANCES - OCTOBER 2018	1		1,278.50
INV CRS	30/10/2018	PAMELA HELEN HEATON	COUNCILLOR ALLOWANCES - OCTOBER 2018	1	1,278.50	
EFT20971	01/11/2018	PERTH INTERNATIONAL JAZZ FESTIVAL INC	PERFORMERS AND ARTIST LIAISON FEES - COMMUNITY CONCERT 3/11/18 - AS PER COUNCIL RESOLUTION 260918	1		8,800.00
INV	15/10/2018	PERTH INTERNATIONAL JAZZ FESTIVAL INC	PERFORMERS AND ARTIST LIAISON FEES - COMMUNITY CONCERT 3/11/18 - AS PER COUNCIL RESOLUTION 260918	1	8,800.00	
EFT20972	01/11/2018	PERTS PANTRY	CHUTNEYS AND JAMS FOR RESALE STOCK - YVC	1		106.40
INV 7	23/10/2018	PERTS PANTRY	CHUTNEYS AND JAMS FOR RESALE STOCK - YVC	1	106.40	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT20973	01/11/2018	PFD FOOD SERVICES PTY LTD	YRCC - FOOD PURCHASES	1		213.50
INV	19/10/2018	PFD FOOD SERVICES PTY LTD	YRCC - FOOD PURCHASES	1	213.50	
EFT20974	01/11/2018	QUICK CORPORATE AUSTRALIA PTY LTD	PURCHASE MONITOR STAND CORNER UNIT WITH TRAY & RAPID BOOKCASE OPEN 900 X 900 X 315 - ADMIN	1		298.50
INV	17/10/2018	QUICK CORPORATE AUSTRALIA PTY LTD	PURCHASE MONITOR STAND CORNER UNIT WITH TRAY & RAPID BOOKCASE OPEN 900 X 900 X 315 - ADMIN	1	298.50	
EFT20975	01/11/2018	RSEA PTY LTD	18/19 STAFF UNIFORMS	1		376.40
INV 6335501	10/10/2018	RSEA PTY LTD	18/19 STAFF UNIFORMS - S. FEWSTER	1	226.61	
INV 6335523	17/10/2018	RSEA PTY LTD	18/19 STAFF UNIFORMS - N. THOMAS	1	149.79	
EFT20976	01/11/2018	SHENTON ENTERPRISES PTY LTD	SERVICE AUTOMATIC VACUUM CLEANER & CHANGE PARTS AS REQUIRED - YORK SWIMMING POOL	1		1,069.20
INV 163242	23/10/2018	SHENTON ENTERPRISES PTY LTD	SERVICE AUTOMATIC VACUUM CLEANER & CHANGE PARTS AS REQUIRED - YORK SWIMMING POOL	1	1,069.20	
EFT20977	01/11/2018	SHERIDANS	SUPPLY 5 X NAME BADGES FOR STAFF	1		165.55
INV 75814	18/10/2018	SHERIDANS	SUPPLY 5 X NAME BADGES FOR STAFF	1	165.55	
EFT20978	01/11/2018	SHIRE OF NORTHAM	TIPPING FEES - SEPTEMBER 2018	1		8,301.90
INV 20955	23/10/2018	SHIRE OF NORTHAM	TIPPING FEES - SEPTEMBER 2018	1	8,301.90	
EFT20979	01/11/2018	SHIRE OF YORK	MULTI YEAR FUNDING AGREEMENT 18/19 - YORK AGRICULTURAL SHOW 2018 - PAID ON BEHALF OF YORK AG SOCIETY - CATERING (JUDGES LUNCH & CURTAIN UNI), LIGHTING USAGE & BEVERAGES	1		803.00
INV 8613	09/10/2018	SHIRE OF YORK	MULTI YEAR FUNDING AGREEMENT 18/19 - YORK AGRICULTURAL SHOW 2018 - PAID ON BEHALF OF YORK AG SOCIETY - CATERING (JUDGES LUNCH & CURTAIN UNI), LIGHTING USAGE & BEVERAGES	1	803.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT20980	01/11/2018	SPECIALISED TREE SERVICE	SAFELY REMOVE TREE MARKED WITH YELLOW TAPE, REMOVE LATERAL LIMB FROM TRUNK BEHIND APPROX 5 MTRS HIGH, PRUNE BACK BRANCHES FROM RED FLOWERING GUM AND REMOVE LOW LIMB OVER ROAD NEXT TO LINCOLN STREET STANDPIPE	1		1,440.00
INV 2944	19/10/2018	SPECIALISED TREE SERVICE	SAFELY REMOVE TREE MARKED WITH YELLOW TAPE, REMOVE LATERAL LIMB FROM TRUNK BEHIND APPROX 5 MTRS HIGH, PRUNE BACK BRANCHES FROM RED FLOWERING GUM AND REMOVE LOW LIMB OVER ROAD NEXT TO LINCOLN STREET STANDPIPE	1	1,440.00	
EFT20981	01/11/2018	THE OLIVE BRANCH	REFRESHMENTS FOR CIVIC RECEPTION 18/10/18 - HON RICHARD COURT AC AMBASSADOR TO JAPAN	1		450.00
INV	18/10/2018	THE OLIVE BRANCH	REFRESHMENTS FOR CIVIC RECEPTION 18/10/18 - HON RICHARD COURT AC AMBASSADOR TO JAPAN	1	450.00	
EFT20982	01/11/2018	TURFCARE AUSTRALIA	CONDUCT SOIL TESTING AND SUPPLY 2 X 25KG FERTILISER	1		1,006.50
INV	03/10/2018	TURFCARE AUSTRALIA	CONDUCT SOIL TESTING AND SUPPLY 2 X 25KG FERTILISER	1	1,006.50	
EFT20983	01/11/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS	1		105,487.64
INV 66	30/10/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS - LOAN 66 - PLANT PURCHASES		26,841.40	
INV 63	30/10/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS - LOAN 63 - FORREST OVAL REDEVELOPMENT		7,688.57	
INV 64	30/10/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS - LOAN 64 - FORREST OVAL REDEVELOPMENT		11,993.09	
INV 62	30/10/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS - LOAN 62 - FORREST OVAL REDEVELOPMENT		58,964.58	
EFT20984	01/11/2018	WREN OIL	OIL WASTE DISPOSAL & ADMIN / COMPLIANCE FEES 10/10/18 - TRANSFER STATION	1		16.50
INV 57941	19/10/2018	WREN OIL	OIL WASTE DISPOSAL & ADMIN / COMPLIANCE FEES 10/10/18 - TRANSFER STATION	1	16.50	
EFT20985	01/11/2018	YORK EARTHMOVING	SUPPLY 6444 CUBIC METRES OF GRAVEL TO CAMERON ROAD FOR GRAVEL SHEETING	1		21,265.20

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	23/10/2018	YORK EARTHMOVING	SUPPLY 6444 CUBIC METRES OF GRAVEL TO CAMERON ROAD FOR GRAVEL SHEETING	1	21,265.20	
EFT20986	01/11/2018	YORK LANDSCAPE SUPPLIES	SUPPLY 1 X PALLET OF GENERAL PURPOSE CEMENT FOR MACKIE SIDING ROAD	1		562.35
INV	24/10/2018	YORK LANDSCAPE SUPPLIES	SUPPLY 1 X PALLET OF GENERAL PURPOSE CEMENT FOR MACKIE SIDING ROAD	1	562.35	
EFT20987	01/11/2018	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1		113.93
INV 0887	18/10/2018	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1	113.93	
EFT20988	12/11/2018	YORK & DISTRICTS SENIORS APPRECIATION DAY	SPONSORSHIP SUPPORT TO PROVIDE ENTERTAINMENT & LUNCH FOR THE 2018 YORK SENIORS APPRECIATION DAY - COUNCIL RES#091018	1		2,789.06
INV 291018	29/10/2018	YORK & DISTRICTS SENIORS APPRECIATION DAY	SPONSORSHIP SUPPORT TO PROVIDE ENTERTAINMENT & LUNCH FOR THE 2018 YORK SENIORS APPRECIATION DAY - COUNCIL RES#091018	1	2,789.06	
EFT20989	16/11/2018	ANNE LEESON	REFUND CAT TRAP BOND #230509	2		89.00
INV T1	30/10/2018	ANNE LEESON	REFUND CAT TRAP BOND #230509	2	89.00	
EFT20990	16/11/2018	BUILDING COMMISSION	BSL REIMBURSEMENT FOR OCTOBER 2018	2		470.05
INV T6	05/11/2018	BUILDING COMMISSION	BSL REIMBURSEMENT FOR OCTOBER 2018	2	470.05	
EFT20991	16/11/2018	CONSTRUCTION TRAINING FUND	CTF COLLECTION FOR OCTOBER 2018	2		271.75
INV T9	05/11/2018	CONSTRUCTION TRAINING FUND	CTF COLLECTION FOR OCTOBER 2018	2	271.75	
EFT20992	16/11/2018	MARK RAYMOND FAIRCLOUGH	REFUND BUS BOND #227483	2		50.00
INV T33	13/09/2018	MARK RAYMOND FAIRCLOUGH	REFUND BUS BOND #227483	2	50.00	
EFT20993	16/11/2018	RCR WATER PTY LTD	STANDPIPE CARD BOND #223536	2		50.00
INV T47	18/10/2018	RCR WATER PTY LTD	STANDPIPE CARD BOND #223536	2	50.00	
EFT20994	16/11/2018	SHIRE OF YORK	BSL & CTF COLLECTION - AGENCY FEE FOR OCTOBER 2018	2		54.83

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV T47	18/10/2018	SHIRE OF YORK	PARTIAL REFUND TO SOY TO PAY SD1147 USEAGE	2	16.58	
INV T6	05/11/2018	SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR OCTOBER 2018	2	30.00	
INV T9	05/11/2018	SHIRE OF YORK	CTF COLLECTION - AGENCY FEE FOR OCTOBER 2018	2	8.25	
EFT20995	16/11/2018	ACCREDIT BUILDING SURVEYING	BUILDING SURVEYING CONSULTANCY SERVICES	1		6,600.00
INV 2906/11402/11/2018		ACCREDIT BUILDING SURVEYING	PROVIDE BUILDING SURVEYING CONSULTANCY SERVICES 24/10/18 & 1/11/18	1	2,640.00	
INV 2906/11512/11/2018		ACCREDIT BUILDING SURVEYING	PROVIDE BUILDING SURVEYING CONSULTANCY SERVICES 8/11/18	1	1,320.00	
INV 2906/11322/10/2018		ACCREDIT BUILDING SURVEYING	PROVIDE BUILDING SURVEYING CONSULTANCY SERVICES 11/10/18 & 18/10/18	1	2,640.00	
EFT20996	16/11/2018	ACE TECHNOLOGY SERVICES	FIX TV RECEPTION - 24 FORD ST, YORK	1		225.00
INV 6079	29/10/2018	ACE TECHNOLOGY SERVICES	FIX TV RECEPTION - 24 FORD ST, YORK	1	225.00	
EFT20997	16/11/2018	ALL-WAYS FOODS	YRCC - FOOD PURCHASES	1		292.12
INV 39663	25/10/2018	ALL-WAYS FOODS	YRCC - FOOD PURCHASES	1	292.12	
EFT20998	16/11/2018	AUSTRALIAN SERVICES UNION	UNION FEES	1		155.40
INV	06/11/2018	AUSTRALIAN SERVICES UNION	UNION FEES		155.40	
EFT20999	16/11/2018	AVON EXPRESS	FREIGHT - 8-26/10/18	1		847.00
INV AE7019	31/10/2018	AVON EXPRESS	FREIGHT - 8-26/10/18	1	847.00	
EFT21000	16/11/2018	AVON VALLEY TYRE SERVICE	SUPPLY AND FIT 2 X MAXXIS A/T REAR TYRES FOR UTE Y770 - P136 INCLUDING FREIGHT	1		478.50
INV	31/10/2018	AVON VALLEY TYRE SERVICE	SUPPLY AND FIT 2 X MAXXIS A/T REAR TYRES FOR UTE Y770 - P136 INCLUDING FREIGHT	1	478.50	
EFT21001	16/11/2018	AVON WASTE	RUBBISH/ RECYCLING COLLECTION - 14/11/18	1		20,960.56
INV	26/10/2018	AVON WASTE	RUBBISH/ RECYCLING COLLECTION - 14/11/18	1	20,960.56	
EFT21002	16/11/2018	BITUTEK PTY LTD	SUPPLY 2 X 200LT DRUMS OF EMULSION	1		462.00

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	31/10/2018	BITUTEK PTY LTD	SUPPLY 2 X 200LT DRUMS OF EMULSION	1	462.00	
EFT21003	16/11/2018	BLING DESIGN	GROOVES ON THE GRASS POSTER DESIGN & ARTWORK - WEB ASSTES & PRINTS - COUNCIL RES #160918	1		525.50
INV 1717	29/10/2018	BLING DESIGN	GROOVES ON THE GRASS POSTER DESIGN & ARTWORK - WEB ASSTES & PRINTS - COUNCIL RES #160918	1	525.50	
EFT21004	16/11/2018	BOC GASES	CONTAINER SERVICES 28/9/18-28/10/18 - DEPOT & YRCC	1		63.79
INV	29/10/2018	BOC GASES	CONTAINER SERVICES 28/9/18-28/10/18 - DEPOT & YRCC	1	63.79	
EFT21005	16/11/2018	BUBBLE VENTURES PTY LTD	GROOVES IN THE GRASS BUBBLE BLOWING ACTIVITY 3/11/18	1		825.00
INV G-316	01/11/2018	BUBBLE VENTURES PTY LTD	GROOVES IN THE GRASS BUBBLE BLOWING ACTIVITY 3/11/18	1	825.00	
EFT21006	16/11/2018	CARDILE INTERNATIONAL FIREWORKS PTY LTD	SUPPLY FIREWORKS DISPLAY FOR 2018 YORK SHOW & PERMITS AND APPROVALS - MYF AGREEMENT	1		5,789.00
INV	07/11/2018	CARDILE INTERNATIONAL FIREWORKS PTY LTD	SUPPLY FIREWORKS DISPLAY FOR 2018 YORK SHOW & PERMITS AND APPROVALS - MYF AGREEMENT	1	5,789.00	
EFT21007	16/11/2018	CEMETERIES & CREMATORIA ASSOCIATION OF WA	MEMBERSHIP RENEWAL 2018/19 - ORDINARY MEMBER CEMETERIES & CREMATORIA ASSOCIATION OF WESTERN AUSTRALIA	1		120.00
INV	19/07/2018	CEMETERIES & CREMATORIA ASSOCIATION OF WA	MEMBERSHIP RENEWAL 2018/19 - ORDINARY MEMBER CEMETERIES & CREMATORIA ASSOCIATION OF WESTERN AUSTRALIA	1	120.00	
EFT21008	16/11/2018	CENTRAL DISTRICTS AIRCONDITIONING (CDA)	ASSESS AIR CONDITIONER & CLEAN FILTER - UNIT 4, 40 MACARTNEY ST	1		110.00
INV	17/08/2018	CENTRAL DISTRICTS AIRCONDITIONING (CDA)	ASSESS AIR CONDITIONER & CLEAN FILTER - UNIT 4, 40 MACARTNEY ST	1	110.00	
EFT21009	16/11/2018	CJD EQUIPMENT PTY LTD	TRAVEL TO SITE & CONDUCT 5000HR SERVICE ON G930 GRADER Y205	1		3,343.19
INV	22/10/2018	CJD EQUIPMENT PTY LTD	TRAVEL TO SITE & CONDUCT 5000HR SERVICE ON G930 GRADER Y205	1	3,343.19	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT21010	16/11/2018	COMMERCIAL LITIGATION & INSOLVENCY LAWYERS	DEBT COLLECTION	1		879.40
INV	31/10/2018	COMMERCIAL LITIGATION & INSOLVENCY LAWYERS	DEBT COLLECTION - OCTOBER 2018 - A7700	1	25.00	
INV	30/10/2018	COMMERCIAL LITIGATION & INSOLVENCY LAWYERS	DEBT COLLECTION - SEPTEMBER 2018 - A4270	1	11.60	
INV	29/08/2018	COMMERCIAL LITIGATION & INSOLVENCY LAWYERS	DEBT COLLECTION - AUGUST 2018 - A6560	1	110.00	
INV	29/08/2018	COMMERCIAL LITIGATION & INSOLVENCY LAWYERS	DEBT COLLECTION - AUGUST 2018 - A60560	1	169.40	
INV	29/08/2018	COMMERCIAL LITIGATION & INSOLVENCY LAWYERS	DEBT COLLECTION - AUGUST 2018 - A60779	1	110.00	
INV	31/08/2018	COMMERCIAL LITIGATION & INSOLVENCY LAWYERS	DEBT COLLECTION - AUGUST 2018 - A4270	1	343.40	
INV	29/08/2018	COMMERCIAL LITIGATION & INSOLVENCY LAWYERS	DEBT COLLECTION - AUGUST 2018 - A6990	1	110.00	
EFT21011	16/11/2018	CONSTRUCTION RESOURCE DEVELOPMENT (WA) PTY LTD	RATES REFUND FOR ASSESSMENT A60905 LOT E70/04938 MINING ST YORK WA 6302	1		101.86
INV A60905	25/09/2018	CONSTRUCTION RESOURCE DEVELOPMENT (WA) PTY LTD	RATES REFUND FOR ASSESSMENT A60905 LOT E70/04938 MINING ST YORK WA 6302		101.86	
EFT21012	16/11/2018	COURIER AUSTRALIA	FREIGHT	1		64.97
INV 0336	19/10/2018	COURIER AUSTRALIA	FREIGHT - 16/10/18 & 18/10/18	1	43.46	
INV 0337	26/10/2018	COURIER AUSTRALIA	FREIGHT - 24/10/18 & 25/10/18	1	21.51	
EFT21013	16/11/2018	CREDIT MANAGEMENT AUSTRALIA POST	POSTAGE - OCTOBER 2018	1		1,728.01
INV	03/11/2018	CREDIT MANAGEMENT AUSTRALIA POST	POSTAGE - OCTOBER 2018	1	1,728.01	
EFT21014	16/11/2018	CRIMEA GROWERS MARKET	YRCC - FOOD PURCHASES	1		178.75
INV	31/10/2018	CRIMEA GROWERS MARKET	YRCC - FOOD PURCHASES	1	125.64	
INV	24/10/2018	CRIMEA GROWERS MARKET	YRCC - FOOD PURCHASES	1	53.11	
EFT21015	16/11/2018	CUTTING EDGES PTY LTD	SUPPLY PLOWBOLTS X 64, 5/8 NUTS X 64 & TOOTH SCARIFIER X 36 - Y205 & Y130	1		441.32

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 3234926	12/10/2018	CUTTING EDGES PTY LTD	SUPPLY PLOWBOLTS X 64, 5/8 NUTS X 64 & TOOTH SCARIFIER X 36 - Y205 & Y130	1	441.32	
EFT21016	16/11/2018	DARRYS PLUMBING AND GAS	PLUMBING SERVICES	1		2,936.70
INV 5674	29/10/2018	DARRYS PLUMBING AND GAS	EMPTY SEPTIC TANKS - DOG POUND	1	984.50	
INV 5681	31/10/2018	DARRYS PLUMBING AND GAS	FIRE SERVICE BACKFLOW TESTING - YRCC	1	154.00	
INV 5666	28/10/2018	DARRYS PLUMBING AND GAS	REPAIR THE WATER METER AT PEACE PARK	1	263.70	
INV 5670	28/10/2018	DARRYS PLUMBING AND GAS	REPAIRS TO RETICULATION AT AVON PARK	1	148.50	
INV 5680	31/10/2018	DARRYS PLUMBING AND GAS	ANNUAL BACKFLOW TESTING - SWIMMING POOL & STANDPIPES	1	1,386.00	
EFT21017	16/11/2018	DAVID THOMAS WALLACE	REIMBURSEMENT FOR ID CHECK FOR LAND TRANSFER - DEBT COLLECTION	1		88.00
INV	12/11/2018	DAVID THOMAS WALLACE	REIMBURSEMENT FOR ID CHECK FOR LAND TRANSFER - DEBT COLLECTION	1	88.00	
EFT21018	16/11/2018	ERIC DAVID ROUS	REPLACE 5 X SMOKE ALARMS (UNITS 1, 2, 3, 5 & 6, - 40 MACARTNEY ST)	1		716.21
INV	29/10/2018	ERIC DAVID ROUS	REPLACE 5 X SMOKE ALARMS (UNITS 1, 2, 3, 5 & 6, - 40 MACARTNEY ST)	1	533.50	
INV	31/10/2018	ERIC DAVID ROUS	REPLACE LIGHT IN REAR ROOM (NOT WORKING) - 24 FORD ST, YORK	1	182.71	
EFT21019	16/11/2018	FOCUS NETWORKS	COMPUTER SUPPORT - NOVEMBER 2018	1		1,443.42
INV	06/11/2018	FOCUS NETWORKS	COMPUTER SUPPORT - NOVEMBER 2018	1	1,443.42	
EFT21020	16/11/2018	FUEL DISTRIBUTORS	SUPPLY 3 X HYDRAULIC OIL EQUIVIS 2568 - STEEL ROLLER Y4894	1		297.66
INV	31/10/2018	FUEL DISTRIBUTORS	SUPPLY 3 X HYDRAULIC OIL EQUIVIS 2568 - STEEL ROLLER Y4894	1	297.66	
EFT21021	16/11/2018	FULTON HOGAN INDUSTRIES PTY LTD	SUPPLY 2 X 1000KG BULKA BAGS EZI STREET PRE-MIX FOR PATCHING POT HOLES	1		1,408.00
INV	31/10/2018	FULTON HOGAN INDUSTRIES PTY LTD	SUPPLY 2 X 1000KG BULKA BAGS EZI STREET PRE-MIX FOR PATCHING POT HOLES	1	1,408.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT21022	16/11/2018	HANDYMAN SAM'S GENERAL MAINTENANCE SERVICE	CLEAN GUTTERS - 51 ROE STREET	1		265.00
INV 3658	26/10/2018	HANDYMAN SAM'S GENERAL MAINTENANCE SERVICE	CLEAN GUTTERS - 51 ROE STREET	1	265.00	
EFT21023	16/11/2018	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1		779.03
INV 58038	24/10/2018	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1	247.35	
INV 58306	31/10/2018	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1	531.68	
EFT21024	16/11/2018	HYDRAMET PTY LTD	SERVICE OF CHLORINE EQUIPMENT - YORK SWIMMING POOL	1		4,169.00
INV	05/11/2018	HYDRAMET PTY LTD	SERVICE OF CHLORINE EQUIPMENT - YORK SWIMMING POOL	1	4,169.00	
EFT21025	16/11/2018	IMAGESOURCE DIGITAL SOLUTIONS	PRODUCTION OF 4 CORFLUTE SIGNS WITH EYELETS FOR PROMOTION - GROOVES ON THE GRASS EVENT - COUNCIL RESOLUTION #160918	1		228.80
INV 442669	26/10/2018	IMAGESOURCE DIGITAL SOLUTIONS	PRODUCTION OF 4 CORFLUTE SIGNS WITH EYELETS FOR PROMOTION - GROOVES ON THE GRASS EVENT - COUNCIL RESOLUTION #160918	1	228.80	
EFT21026	16/11/2018	INFOCOUNCIL PTY LTD	INFOCOUNCIL DISBURSEMENTS - TRAVEL EXPENSES 26-27/9/18	1		2,759.46
INV	29/10/2018	INFOCOUNCIL PTY LTD	INFOCOUNCIL DISBURSEMENTS - TRAVEL EXPENSES 26-27/9/18	1	2,759.46	
EFT21027	16/11/2018	IT VISION	MONTHLY PAYROLL SERVICES - OCTOBER 2018	1		1,885.40
INV 30611	31/10/2018	IT VISION	MONTHLY PAYROLL SERVICES - OCTOBER 2018	1	1,885.40	
EFT21028	16/11/2018	IXOM OPERATIONS PTY LTD	CHLORINE SERVICE FEE 1/10/18-31/10/18 - SWIMMING POOL	1		135.04
INV 6033291	31/10/2018	IXOM OPERATIONS PTY LTD	CHLORINE SERVICE FEE 1/10/18-31/10/18 - SWIMMING POOL	1	135.04	
EFT21029	16/11/2018	JA & BA ATKINS	REFUND FOR OVERPAYMENT OF SEASON POOL PASS CHILD X 2 - REC #230933	1		170.00

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	13/11/2018	JA & BA ATKINS	REFUND FOR OVERPAYMENT OF SEASON POOL PASS CHILD X 2 - REC #230933	1	170.00	
EFT21030	16/11/2018	JASON SIGNMAKERS	SIGN SUPPLIES	1		374.11
INV 191792	31/10/2018	JASON SIGNMAKERS	SUPPLY 2 X HOSPITAL SIGNS - ULSTER RD	1	345.40	
INV 191893	07/11/2018	JASON SIGNMAKERS	SUPPLY 1 X 70KM/H SIGN - TALBOT RD	1	28.71	
EFT21031	16/11/2018	JOHN RUSSELL	REFUND RENTAL BOND UNIT6, 40 MACARTNEY ST - 13/2/13 REC #174330	1		200.00
INV BOND	23/10/2018	JOHN RUSSELL	REFUND RENTAL BOND UNIT6, 40 MACARTNEY ST - 13/2/13 REC #174330	1	200.00	
EFT21032	16/11/2018	JR & A HERSEY	SUPPLIES FOR OUTSIDE STAFF - 12 X SUNSCREEN (SS125-50), 5 X FRILLKNECK HATS (KHMYW-PP), 10 X ANTI VIBE GLOVES (ONNFRBP10) INCLUDING DELIVERY	1		556.82
INV	01/11/2018	JR & A HERSEY	SUPPLIES FOR OUTSIDE STAFF - 12 X SUNSCREEN (SS125-50), 5 X FRILLKNECK HATS (KHMYW-PP), 10 X ANTI VIBE GLOVES (ONNFRBP10) INCLUDING DELIVERY	1	556.82	
EFT21033	16/11/2018	KENATA FAIRWAY	SUPPLY ACCOMMODATION X 4 NIGHTS - IGNITE MANAGEMENT TRAINING	1		660.00
INV 6202	18/10/2018	KENATA FAIRWAY	SUPPLY ACCOMMODATION X 4 NIGHTS - IGNITE MANAGEMENT TRAINING	1	660.00	
EFT21034	16/11/2018	KLEENWEST DISTRIBUTORS	CLEANING & SANITARY PRODUCTS	1		674.63
INV	07/11/2018	KLEENWEST DISTRIBUTORS	CLEANING & SANITARY PRODUCTS	1	674.63	
EFT21035	16/11/2018	KLK FARMS PTY LTD	SUPPLY 2931.5M³ GRAVEL - MACKIE SIDING RD, WILBERFORCE RD & FLEA POOL RD	1		9,673.95
INV 6228	06/11/2018	KLK FARMS PTY LTD	SUPPLY 2931.5M³ GRAVEL - MACKIE SIDING RD, WILBERFORCE RD & FLEA POOL RD	1	9,673.95	
EFT21036	16/11/2018	LANDGATE	COPY OF EASEMENT & TITLE & MINING TENEMENTS	1		90.40
INV 882338	01/11/2018	LANDGATE	COPY OF EASEMENT & TITLE - 1 JOAQUINA STREET	1	51.40	
INV	25/10/2018	LANDGATE	MINING TENEMENTS M2018/6 6/9/18-10/10/18	1	39.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT21037	16/11/2018	LANDMARK	SUPPLY 1 X REDUCING BUSH 3/4 X 1/2IN & 1 X 1/2IN NUT & TAIL - DEPOT	1		12.10
INV	05/10/2018	LANDMARK	SUPPLY 1 X REDUCING BUSH 3/4 X 1/2IN & 1 X 1/2IN NUT & TAIL - DEPOT	1	12.10	
EFT21038	16/11/2018	LIVE MUSIC EVENTS	SUPPLY 10 X 5M STAGE, LIGHTING AND SOUND FOR GROOVES ON THE GRASS EVENT 3/11/18 - COUNCIL RESOLUTION #160918	1		5,900.00
INV	31/10/2018	LIVE MUSIC EVENTS	SUPPLY 10 X 5M STAGE, LIGHTING AND SOUND FOR GROOVES ON THE GRASS EVENT 3/11/18 - COUNCIL RESOLUTION #160918	1	5,900.00	
EFT21039	16/11/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2018/19 COUNCIL CORPORATE MEMBERSHIP	1		1,863.00
INV 8218	11/07/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2018/19 COUNCIL CORPORATE MEMBERSHIP	1	1,863.00	
EFT21040	16/11/2018	MAL AUTOMOTIVES	SUPPLY 45,000KM SERVICE HYUNDAI I30 (1GJJ-337) & REPLACE HEADLIGHT PROTECTORS - EHO VEHICLE	1		478.93
INV 22906	30/10/2018	MAL AUTOMOTIVES	SUPPLY 45,000KM SERVICE HYUNDAI I30 (1GJJ-337) & REPLACE HEADLIGHT PROTECTORS - EHO VEHICLE	1	478.93	
EFT21041	16/11/2018	MARKETFORCE PTY LTD	CAT LOCAL LAW - ADVERTISEMENT IN WEST AUSTRALIAN ON 06/10/2018	1		823.21
INV 24625	25/10/2018	MARKETFORCE PTY LTD	CAT LOCAL LAW - ADVERTISEMENT IN WEST AUSTRALIAN ON 06/10/2018	1	823.21	
EFT21042	16/11/2018	MAYDAY EARTHMOVING	PLANT HIRE	1		45,757.25
INV	01/10/2018	MAYDAY EARTHMOVING	DRY HIRE OF 24T MULTI ROLLER FOR WINTER GRADING OF RURAL ROADS 1-19/10/18 & 22-31/10/18 INCLUDING DEMOB	1	5,434.00	
INV	17/09/2018	MAYDAY EARTHMOVING	DRY HIRE T1 WATER TRUCK 14/9/18-18/9/18 & WET HIRE WATER TRUCK 19/9/18-27/9/18 - WATERFALL RD & HAMMERSLEY SIDING RD	1	6,325.00	
INV	01/10/2018	MAYDAY EARTHMOVING	WET HIRE WATER TRUCK 21/9/18 & 1-31/10/18 - VARIOUS ROADS	1	20,487.50	
INV	22/10/2018	MAYDAY EARTHMOVING	SUPPLY WET HIRE OF LOADER INCLUDING MOB & DEMOB 22/10/18-30/10/18 - FLEA POOL RD	1	12,036.75	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	24/10/2018	MAYDAY EARTHMOVING	SUPPLY DRY HIRE 13T EXCAVATOR INCLUDING MOB & DEMOB - 24/10/18-31/10/18 - MACKIE SIDING RD	1	1,474.00	
EFT21043	16/11/2018	MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES - MATTER 105536	1		2,576.20
INV 05536	31/10/2018	MCLEODS BARRISTERS AND SOLICITORS	LEGAL ADVICE - MATTER 105536	1	2,576.20	
EFT21044	16/11/2018	MIDLAND RUBBER STAMPS	SUPPLY BUILDING PERMIT STAMP	1		93.70
INV	25/10/2018	MIDLAND RUBBER STAMPS	SUPPLY BUILDING PERMIT STAMP	1	93.70	
EFT21045	16/11/2018	MOORE STEPHENS	ROADS TO RECOVERY AUDIT AND CERTIFICATION - 17/18	1		1,430.00
INV 309600	31/10/2018	MOORE STEPHENS	ROADS TO RECOVERY AUDIT AND CERTIFICATION - 17/18	1	1,430.00	
EFT21046	16/11/2018	MOORFIELD TRANSPORT	WET HIRE OF A POCKET ROAD TRAIN COMBINATION FOR FLEA POOL ROAD UNDER WANDRRA STORM DAMAGE FUNDING 22/10/18-30/10/18	1		13,860.00
INV	30/10/2018	MOORFIELD TRANSPORT	WET HIRE OF A POCKET ROAD TRAIN COMBINATION FOR FLEA POOL ROAD UNDER WANDRRA STORM DAMAGE FUNDING 22/10/18-30/10/18	1	13,860.00	
EFT21047	16/11/2018	NORM REYNOLDS ELECTRICAL & FURNITURE	PURCHASE REPLACEMENT KETTLE - CHAMBERS	1		49.00
INV	02/11/2018	NORM REYNOLDS ELECTRICAL & FURNITURE	PURCHASE REPLACEMENT KETTLE - CHAMBERS	1	49.00	
EFT21048	16/11/2018	NORTHAM MAZDA	VEHICLE SERVICE 50,000KMS MAZDA CX9 - 0Y	1		365.34
INV 121976	12/11/2018	NORTHAM MAZDA	VEHICLE SERVICE 50,000KMS MAZDA CX9 - 0Y	1	365.34	
EFT21049	16/11/2018	OFFICEWORKS	OFFICE SUPPLIES	1		353.78
INV	26/10/2018	OFFICEWORKS	SUPPLY CORDLESS PHONE PANASONIC TG6822ALB/ BROTHER MULTIFUNCTION PRINTER-SCANNER L2713DW - SWIMMING POOL	1	300.95	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	05/11/2018	OFFICEWORKS	CAT 6 NETWORK CABLE 25M - DEPOT PRINTER	1	52.83	
EFT21050	16/11/2018	PERTH ENERGY	ELECTRICITY 5/10/18-4/11/18 - YRCC, ADMIN, TOWN HALL & YVC	1		3,162.08
INV 2157144	05/11/2018	PERTH ENERGY	ELECTRICITY 5/10/18-4/11/18 - YRCC, ADMIN, TOWN HALL & YVC	1	3,162.08	
EFT21051	16/11/2018	PETER ALBERT ATKINS	RATES REFUND FOR ASSESSMENT A4400 66 GREY ST YORK 6302	1		543.49
INV A4400	17/10/2018	PETER ALBERT ATKINS	RATES REFUND FOR ASSESSMENT A4400 66 GREY ST YORK 6302		543.49	
EFT21052	16/11/2018	PETTY CASH	PETTY CASH RECOUP - MUSEUM	1		126.70
INV PETTY	12/11/2018	PETTY CASH	PETTY CASH RECOUP - MUSEUM	1	126.70	
EFT21053	16/11/2018	PFD FOOD SERVICES PTY LTD	YRCC - FOOD PURCHASES	1		919.30
INV	26/10/2018	PFD FOOD SERVICES PTY LTD	YRCC - FOOD PURCHASES	1	348.50	
INV	02/11/2018	PFD FOOD SERVICES PTY LTD	YRCC - FOOD PURCHASES	1	570.80	
EFT21054	16/11/2018	PUBLIC LIBRARIES WESTERN AUSTRALIA INC	18/19 ANNUAL PUBLIC LIBRARIES OF WESTERN AUSTRALIA MEMBERSHIP	1		170.00
INV 606	02/11/2018	PUBLIC LIBRARIES WESTERN AUSTRALIA INC	18/19 ANNUAL PUBLIC LIBRARIES OF WESTERN AUSTRALIA MEMBERSHIP	1	170.00	
EFT21055	16/11/2018	PUMA ENERGY AUSTRALIA PTY LTD	FUEL CARD - OCTOBER 2018	1		2,367.42
INV	19/10/2018	PUMA ENERGY AUSTRALIA PTY LTD	FUEL CARD - OCTOBER 2018	1	2,367.42	
EFT21056	16/11/2018	QUALITY PUBLISHING AUSTRALIA	SUPPLY MISCELLANEOUS STOCK FOR RESALE - YVC	1		324.30
INV	15/10/2018	QUALITY PUBLISHING AUSTRALIA	SUPPLY MISCELLANEOUS STOCK FOR RESALE - YVC	1	324.30	
EFT21057	16/11/2018	REGAL MIST FLOWERS	SUPPLY WREATH FOR SHIRE PRESIDENT TO LAY FOR REMEMBRANCE DAY 11/11/18	1		89.00
INV 664	09/11/2018	REGAL MIST FLOWERS	SUPPLY WREATH FOR SHIRE PRESIDENT TO LAY FOR REMEMBRANCE DAY 11/11/18	1	89.00	
EFT21058	16/11/2018	SCREAIGHS	FREIGHT	1		655.60

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	23/10/2018	SCREAIGHS	YRCC - BEVERAGE FREIGHT AND EMPTY KEG RETURNS 18/10/18	1	239.36	
INV	04/09/2018	SCREAIGHS	YRCC - BEVERAGE FREIGHT 30/8/18	1	83.60	
INV	14/08/2018	SCREAIGHS	YRCC - BEVERAGE FREIGHTAND RETURNS 9/8/18	1	332.64	
EFT21059	16/11/2018	SKC ENGINEERING & METAL FABRICATION	REPAIRS TO DEPOT SHED & TRUCK Y1660	1		2,892.00
INV 59	29/10/2018	SKC ENGINEERING & METAL FABRICATION	REPLACE RUNNERS ON THREE ROLLER DOORS ON DEPOT YARD SHED	1	1,320.00	
INV 58	29/10/2018	SKC ENGINEERING & METAL FABRICATION	WIDEN RAMPS ON TRUCK DOVETAIL - Y1660	1	1,572.00	
EFT21060	16/11/2018	SMITHS SHELL SERVICE	SUPPLIES FOR MINOR PLANT & 2 X STIHL BRUSHCUTTERS FS260 AUTOCUT	1		2,952.30
INV 234	01/11/2018	SMITHS SHELL SERVICE	SUPPLIES FOR MINOR PLANT & 2 X STIHL BRUSHCUTTERS FS260 AUTOCUT	1	2,952.30	
EFT21061	16/11/2018	SOUTHERN CROSS AUSTEREO PTY LTD	ADVERTISING	1		621.50
INV	31/10/2018	SOUTHERN CROSS AUSTEREO PTY LTD	SUPPLY AROUND THE TOWNS INTERVIEWS - OCTOBER 2018	1	88.00	
INV	31/10/2018	SOUTHERN CROSS AUSTEREO PTY LTD	RADIO ADVERTISING 'GROOVES ON THE GRASS EVENT' 25/10/18-31/10/18 - AS PER COUNCIL RESOLUTION #160918	1	533.50	
EFT21062	16/11/2018	TITE SECURITY	MONITORING ALARM SYSTEM OCT-DEC 2018 - ADMIN	1		257.40
INV 613138	05/09/2018	TITE SECURITY	MONITORING ALARM SYSTEM OCT-DEC 2018 - ADMIN	1	257.40	
EFT21063	16/11/2018	TOURISM COUNCIL WESTERN AUSTRALIA	WA TOURISM COUNCIL - WORKSHOP - BUILDING YOUR BRAND THROUGH DIGITAL MARKETING (PERTH) & FACEBOOK BUSINESS - YVC OFFICER R. HAMEISTER	1		160.00
INV	08/11/2018	TOURISM COUNCIL WESTERN AUSTRALIA	WA TOURISM COUNCIL - WORKSHOP - BUILDING YOUR BRAND THROUGH DIGITAL MARKETING (PERTH) & FACEBOOK BUSINESS - YVC OFFICER R. HAMEISTER	1	160.00	
EFT21064	16/11/2018	UNITED EQUIPMENT PTY LTD	ANNUAL INSPECTION & ROUTINE MAINTENANCE/SAFETY CHECK OF HAULOTTE ARTICULATING BOOM - HA120PX - SERIAL NUMBER 2025397 - Y466	1		636.90

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	22/10/2018	UNITED EQUIPMENT PTY LTD	ANNUAL INSPECTION & ROUTINE MAINTENANCE/SAFETY CHECK OF HAULOTTE ARTICULATING BOOM - HA120PX - SERIAL NUMBER 2025397 - Y466	1	636.90	
EFT21065	16/11/2018	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES - 8/10/18-4/11/18	1		6,360.75
INV 01842	05/11/2018	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES - 8/10/18-4/11/18	1	6,360.75	
EFT21066	16/11/2018	WATTLEUP TRACTORS	SUPPLY PARTS - HOWARD EHD SERIES ROTASLASHER	1		554.25
INV 1248588	25/10/2018	WATTLEUP TRACTORS	SUPPLY PARTS - HOWARD EHD SERIES ROTASLASHER	1	554.25	
EFT21067	16/11/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	E-LEARNING - SHORT COURSE BOOKING (CONFLICTS OF INTEREST) - CR TRENT	1		195.00
INV	16/10/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	E-LEARNING - SHORT COURSE BOOKING (CONFLICTS OF INTEREST) - CR TRENT	1	195.00	
EFT21068	16/11/2018	WHEATBELT OFFICE & BUSINESS MACHINES	PHOTOCOPIER CHARGES	1		298.56
INV 206609	07/11/2018	WHEATBELT OFFICE & BUSINESS MACHINES	PHOTOCOPIER CHARGES 2/1018-7/11/18 - YVC	1	112.15	
INV 206608	07/11/2018	WHEATBELT OFFICE & BUSINESS MACHINES	PHOTOCOPIER CHARGES 2/10/18-7/11/18 - DEPOT	1	144.22	
INV 206610	07/11/2018	WHEATBELT OFFICE & BUSINESS MACHINES	PHOTOCOPIER CHARGES 2/10/18-7/11/18 - RESIDENCY MUSEUM	1	42.19	
EFT21069	16/11/2018	WREN OIL	OIL WASTE DISPOSAL & ADMIN / COMPLIANCE FEES FOR 2018/19 - TRANSFER STATION	1		16.50
INV 58272	24/10/2018	WREN OIL	OIL WASTE DISPOSAL & ADMIN / COMPLIANCE FEES FOR 2018/19 - TRANSFER STATION	1	16.50	
EFT21070	16/11/2018	YORK & DISTRICT CO-OPERATIVE LTD	MONTHLY SUPPLIES & REFRESHMENTS (ADMIN, YVC, & DEPOT) - OCTOBER 2018	1		1,198.07
INV	31/10/2018	YORK & DISTRICT CO-OPERATIVE LTD	MONTHLY SUPPLIES & REFRESHMENTS (ADMIN, YVC, & DEPOT) - OCTOBER 2018	1	756.49	
INV	31/10/2018	YORK & DISTRICT CO-OPERATIVE LTD	SUPPLIES & REFRESHMENTS - OCTOBER 2018 - MUSEUM	1	104.74	
INV	31/10/2018	YORK & DISTRICT CO-OPERATIVE LTD	SUPPLIES & REFRESHMENTS - OCTOBER 2018 - YRCC	1	336.84	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT21071	16/11/2018	YORK & DISTRICTS COMMUNITY MATTERS	COMMUNITY UPDATE PAGE & ADVERTISING - NOVEMBER 2018	1		2,687.80
INV	31/10/2018	YORK & DISTRICTS COMMUNITY MATTERS	COMMUNITY UPDATE PAGE & ADVERTISING - NOVEMBER 2018	1	2,687.80	
EFT21072	16/11/2018	YORK AGRICULTURAL SOCIETY INC.	YORK AGRICULTURAL SOCIETY FUNDING - COUNCIL RESOLUTION #250618 - FOR DELIVERY OF THE 2018 YORK AGRICULTURAL SHOW	1		3,981.00
INV	12/11/2018	YORK AGRICULTURAL SOCIETY INC.	YORK AGRICULTURAL SOCIETY FUNDING - COUNCIL RESOLUTION #250618 - FOR DELIVERY OF THE 2018 YORK AGRICULTURAL SHOW	1	3,981.00	
EFT21073	16/11/2018	YORK BUILDING SUPPLIES	MONTHLY MAINTENANCE SUPPLIES (DEPOT, ADMIN, YVC, YRCC & MUSEUM) - OCTOBER 2018	1		556.56
INV OCT	31/10/2018	YORK BUILDING SUPPLIES	MONTHLY MAINTENANCE SUPPLIES (DEPOT, ADMIN, YVC, YRCC & MUSEUM) - OCTOBER 2018	1	556.56	
EFT21074	16/11/2018	YORK COMMUNITY RESOURCE CENTRE INC	HIRE OF FUNCTION ROOM FOR PERFORMER GREEN ROOM USE - GROOVES ON THE GRASS EVENT 3/11/18 - COUNCIL RESOLUTION #160918	1		65.00
INV	02/11/2018	YORK COMMUNITY RESOURCE CENTRE INC	HIRE OF FUNCTION ROOM FOR PERFORMER GREEN ROOM USE - GROOVES ON THE GRASS EVENT 3/11/18 - COUNCIL RESOLUTION #160918	1	65.00	
EFT21075	16/11/2018	YORK EARTHMOVING	SUPPLY 2 X LOADS OF SAND - CEMETERY	1		308.00
INV	04/11/2018	YORK EARTHMOVING	SUPPLY 2 X LOADS OF SAND - CEMETERY	1	308.00	
EFT21076	16/11/2018	YORK GENERAL PRACTICE	PRE-EMPLOYMENT STAFF MEDICALS	1		577.50
INV 142715	31/10/2018	YORK GENERAL PRACTICE	PRE-EMPLOYMENT MEDICAL (DEPOT STAFF) - LINDSAY SLATER	1	148.50	
INV 142734	31/10/2018	YORK GENERAL PRACTICE	PRE-EMPLOYMENT MEDICAL - MEG BOYLE	1	132.00	
INV 142880	05/11/2018	YORK GENERAL PRACTICE	PRE-EMPLOYMENT MEDICAL - CAHLES LEWIS (CASUAL POOL LIFEGUARD)	1	148.50	
INV 142899	05/11/2018	YORK GENERAL PRACTICE	PRE-EMPLOYMENT MEDICAL - JAKE MANNING (CASUAL POOL LIFEGUARD)	1	148.50	
EFT21077	16/11/2018	YORK HOME HARDWARE	MAINTENANCE SUPPLIES	1		2,501.22

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	31/10/2018	YORK HOME HARDWARE	MAINTENANCE SUPPLIES - OCTOBER 2018	1	179.34	
INV YSHIRE	31/10/2018	YORK HOME HARDWARE	MAINTENANCE SUPPLIES (DEPOT, ADMIN, YVC, YRCC) - OCTOBER 2018	1	2,321.88	
EFT21078	16/11/2018	YORK LANDSCAPE SUPPLIES	SUPPLIES	1		1,255.05
INV	09/10/2018	YORK LANDSCAPE SUPPLIES	SUPPLIES - AVON PARK & JOAQUINA ST	1	206.70	
INV	17/10/2018	YORK LANDSCAPE SUPPLIES	SUPPLY 4 CUBIC METRES OF BRICKIES SAND, 2 CUBIC METRES OF 4MM CRUSHED GRAVEL INCLUDING DELIVERY - MUSEUM	1	486.00	
INV	25/10/2018	YORK LANDSCAPE SUPPLIES	SUPPLY 1 X PALLET OF GENERAL PURPOSE CEMENT FOR MACKIE SIDING ROAD - RTR	1	562.35	
EFT21079	16/11/2018	YORK NEWSAGENCY	STATIONERY - ADMIN	1		12.00
INV 33635	01/11/2018	YORK NEWSAGENCY	STATIONERY - ADMIN	1	12.00	
EFT21080	16/11/2018	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1		289.51
INV 0893	23/10/2018	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1	98.26	
INV 0905	01/11/2018	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1	191.25	
EFT21081	21/11/2018	AUSTRALIAN TAXATION OFFICE	BAS - OCTOBER 2018	1		29,750.00
INV	20/11/2018	AUSTRALIAN TAXATION OFFICE	BAS - OCTOBER 2018	1	29,750.00	
EFT21082	21/11/2018	BURGESS RAWSON (WA) PTY LTD	WATER RATES 01/09/18-31/10/18 STANDPIPE WATER USAGE - 17/07/18-25/09/18 - BURGESS SIDING	1		712.20
INV 2459	01/10/2018	BURGESS RAWSON (WA) PTY LTD	WATER RATES 01/09/18-31/10/18 STANDPIPE WATER USAGE - 17/07/18-25/09/18 - BURGESS SIDING	1	712.20	
EFT21083	21/11/2018	FUEL DISTRIBUTORS	SUPPLY 6499L OF DISTILLATE @ \$1.47028 FOR THE DEPOT	1		9,425.37
INV	20/11/2018	FUEL DISTRIBUTORS	SUPPLY 6499L OF DISTILLATE @ \$1.47028 FOR THE DEPOT	1	9,425.37	
EFT21084	21/11/2018	MALCOLM JOHN BOLADERAS	18/19 RATES INCENTIVE SCHEME - FIRST PRIZE	1		1,000.00
INV RATES	05/11/2018	MALCOLM JOHN BOLADERAS	18/19 RATES INCENTIVE SCHEME - FIRST PRIZE	1	1,000.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT21085	21/11/2018	PETTY CASH	PETTY CASH RECOUP - ADMIN	1		411.00
INV PETTY	19/11/2018	PETTY CASH	PETTY CASH RECOUP - ADMIN	1	411.00	
31722	01/11/2018	SYNERGY	ELECTRICITY	1		3,590.50
INV	15/10/2018	SYNERGY	ELECTRICITY 11/8/18 - 75 OSNABURG RD	1	8.35	
INV	11/10/2018	SYNERGY	ELECTRICITY 9/8/18-5/10/18 - CENT UNITS	1	97.80	
INV	11/10/2018	SYNERGY	ELECTRICITY 9/8/18-5/10/18 - WAR MEMORIAL GARDENS	1	102.85	
INV	12/10/2018	SYNERGY	ELECTRICITY 10/8/18-10/10/18 - MT BAKEWELL REPEATER	1	123.60	
INV	16/10/2018	SYNERGY	ELECTRICITY 14/8/18-10/10/18 - OLD CONVENT SCHOOL	1	108.10	
INV	16/10/2018	SYNERGY	ELECTRICITY 16/8/18-15/10/18 - OLD INFANT HEALTH	1	108.00	
INV	16/10/2018	SYNERGY	ELECTRICITY 14/8/18-12/10/18 - AVON PARK	1	772.75	
INV	16/10/2018	SYNERGY	ELECTRICITY 14/8/18-15/10/18 - CANDICE BATEMAN PARK	1	128.25	
INV	16/10/2018	SYNERGY	ELECTRICITY 14/8/18-12/10/18 - SECURITY LIGHTING	1	138.05	
INV	11/10/2018	SYNERGY	ELECTRICITY 9/8/18-5/10/18 - FORREST OVAL BORE PUMP	1	102.85	
INV	11/10/2018	SYNERGY	ELECTRICITY 9/8/18-5/10/18 - HOWICK ST TOILETS	1	167.65	
INV	17/10/2018	SYNERGY	ELECTRICITY 16/8/18-16/10/18 - RESIDENCY MUSEUM	1	933.15	
INV	17/10/2018	SYNERGY	ELECTRICITY 14/8/18-12/10/18 - AVON PARK RETIC PUMP	1	114.30	
INV	17/10/2018	SYNERGY	ELECTRICITY 16/8/18-16/10/18 - CEMETERY	1	109.75	
INV	17/10/2018	SYNERGY	ELECTRICITY 17/8/18-15/10/8 - PEACE PARK	1	166.55	
INV	11/10/2018	SYNERGY	ELECTRICITY 9/8/18-5/10/18 - SWIMMING POOL	1	289.15	
INV	11/10/2018	SYNERGY	ELECTRICITY 10/8/18-10/10/18 - ULSTER RD DAM	1	119.35	
31723	01/11/2018	TELSTRA	SHIRE MOBILE PHONES 11/10/18-10/11/18	1		1,234.78
INV	11/10/2018	TELSTRA	SHIRE MOBILE PHONES 11/10/18-10/11/18	1	1,234.78	
31724	01/11/2018	WATER CORPORATION OF WA	WATER CHARGES 7/8/18-9/10/18 - CARTER RD (MENS SHED)	1		7.60

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	10/10/2018	WATER CORPORATION OF WA	WATER CHARGES 7/8/18-9/10/18 - CARTER RD (MENS SHED)	1	7.60	
31725	16/11/2018	SYNERGY	ELECTRICITY	1		7,369.30
INV	31/10/2018	SYNERGY	ELECTRICITY 11/10/18-31/10/18 - POWERWATCH LIGHTING	1	983.05	
INV	01/11/2018	SYNERGY	ELECTRICITY 25/9/18-24/10/18 - STREELIGHTS	1	6,293.60	
INV	06/11/2018	SYNERGY	ELECTRICITY 25/8/18-12/10/18 - OLD CEMETERY	1	92.65	
31726	16/11/2018	WATER CORPORATION OF WA	WATER CHARGES 27/7/18-1/10/18 - CANDICE BATEMAN PARK	1		143.73
INV	02/10/2018	WATER CORPORATION OF WA	WATER CHARGES 27/7/18-1/10/18 - CANDICE BATEMAN PARK	1	143.73	
31727	21/11/2018	RAC BUSINESSWISE	ROADSIDE ASSISTANCE - COMMUNITY BUS 1CAE874	1		196.00
INV 296927	31/10/2018	RAC BUSINESSWISE	ROADSIDE ASSISTANCE - COMMUNITY BUS 1CAE874	1	196.00	
31728	21/11/2018	TELSTRA	SHIRE PHONES	1		8,592.10
INV	01/11/2018	TELSTRA	SHIRE PHONES 25/10/18-24/11/18	1	7,657.99	
INV	11/11/2018	TELSTRA	SHIRE MOBILE PHONES 11/11/18-10/12/18	1	934.11	
31729	21/11/2018	WATER CORPORATION OF WA	WATER CHARGES	1		7,608.53
INV	02/10/2018	WATER CORPORATION OF WA	WATER CHARGES 28/7/18-1/10/18 - LINCOLN ST STANDPIPE	1	365.25	
INV	26/09/2018	WATER CORPORATION OF WA	WATER CHARGES 19/7/18-25/9/18 - TRANSFER STATION	1	1,033.87	
INV	26/09/2018	WATER CORPORATION OF WA	WATER CHARGES 19/7/18-25/9/18 - GWAMBYGINE RD STANDPIPE	1	3,064.89	
INV	26/09/2018	WATER CORPORATION OF WA	WATER CHARGES 18/7/18-25/9/18 - HAMMERSLEY RD STANDPIPE	1	1,037.69	
INV	14/11/2018	WATER CORPORATION OF WA	WATER CHARGES 14/9/18-13/11/18 - MANNAVALE RD STANDPIPE	1	670.26	
INV	05/10/2018	WATER CORPORATION OF WA	WATER CHARGES 2/8/18-4/10/18 - 27 SOUTH RD (OLD CONVENT SCHOOL)	1	118.25	
INV	26/09/2018	WATER CORPORATION OF WA	WATER CHARGES 20/7/18-25/9/18 - GWAMBYGINE TOILETS	1	78.55	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV	02/10/2018	WATER CORPORATION OF WA	WATER CHARGES 31/7/18-1/10/18 - 1 SOUTH ST LOT 588 RES 3481	1	412.44	
INV	02/10/2018	WATER CORPORATION OF WA	WATER CHARGES 31/7/18-1/10/18 - AVON PARK TOILETS	1	827.33	
DD13946.1	06/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1		11,990.18
INV SUPER	06/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	9,119.79	
INV	06/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	2,241.16	
INV	06/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	130.50	
INV	06/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	124.50	
INV	06/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	354.23	
INV	06/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	20.00	
DD13946.2	06/11/2018	SUPER PSB ATF THE SUPERMAX FUND	SUPERANNUATION CONTRIBUTIONS	1		1,050.00
INV SUPER	06/11/2018	SUPER PSB ATF THE SUPERMAX FUND	SUPERANNUATION CONTRIBUTIONS	1	780.77	
INV	06/11/2018	SUPER PSB ATF THE SUPERMAX FUND	SUPERANNUATION CONTRIBUTIONS	1	269.23	
DD13946.3	06/11/2018	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		593.30
INV SUPER	06/11/2018	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1	441.17	
INV	06/11/2018	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1	152.13	
DD13946.4	06/11/2018	AMP RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		183.64
INV SUPER	06/11/2018	AMP RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1	183.64	
DD13946.5	06/11/2018	ASGARD	SUPERANNUATION CONTRIBUTIONS	1		1,064.97
INV	06/11/2018	ASGARD	SUPERANNUATION CONTRIBUTIONS	1	750.00	
INV SUPER	06/11/2018	ASGARD	SUPERANNUATION CONTRIBUTIONS	1	314.97	
DD13946.6	06/11/2018	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	1		478.87
INV	06/11/2018	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	1	122.79	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	06/11/2018	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	1	356.08	
DD13946.7	06/11/2018	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1		654.63
INV	06/11/2018	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1	300.00	
INV SUPER	06/11/2018	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1	354.63	
DD13946.8	06/11/2018	PARAGON SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1		493.59
INV	06/11/2018	PARAGON SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1	126.56	
INV SUPER	06/11/2018	PARAGON SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1	367.03	
DD13946.9	06/11/2018	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		660.38
INV	06/11/2018	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1	125.57	
INV SUPER	06/11/2018	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1	534.81	
DD13972.1	20/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1		15,451.97
INV SUPER	20/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	11,734.92	
INV	20/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	2,691.60	
INV	20/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	255.91	
INV	20/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	242.49	
INV	20/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	387.05	
INV	20/11/2018	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1	140.00	
DD13972.2	20/11/2018	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	1		804.99
INV SUPER	20/11/2018	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	1	804.99	
DD13972.3	20/11/2018	ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTIONS	1		59.72
INV SUPER	20/11/2018	ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTIONS	1	59.72	
DD13972.4	20/11/2018	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		1,135.09

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	20/11/2018	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1	887.80	
INV	20/11/2018	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1	247.29	
DD13972.5	20/11/2018	SUPER PSH ATF THE SUPERMAX FUND	SUPERANNUATION CONTRIBUTIONS	1		1,050.00
INV SUPER	20/11/2018	SUPER PSH ATF THE SUPERMAX FUND	SUPERANNUATION CONTRIBUTIONS	1	780.77	
INV	20/11/2018	SUPER PSH ATF THE SUPERMAX FUND	SUPERANNUATION CONTRIBUTIONS	1	269.23	
DD13972.6	20/11/2018	AMP RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1		183.64
INV SUPER	20/11/2018	AMP RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	1	183.64	
DD13972.7	20/11/2018	ASGARD	SUPERANNUATION CONTRIBUTIONS	1		1,160.35
INV	20/11/2018	ASGARD	SUPERANNUATION CONTRIBUTIONS	1	750.00	
INV SUPER	20/11/2018	ASGARD	SUPERANNUATION CONTRIBUTIONS	1	410.35	
DD13972.8	20/11/2018	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	1		478.87
INV	20/11/2018	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	1	122.79	
INV SUPER	20/11/2018	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	1	356.08	
DD13972.9	20/11/2018	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1		654.63
INV	20/11/2018	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1	300.00	
INV SUPER	20/11/2018	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	1	354.63	
DD13946.10	06/11/2018	RETAIL EMPLOYEES SUPERANNUATION TRUST	SUPERANNUATION CONTRIBUTIONS	1		1,280.25
INV SUPER	06/11/2018	RETAIL EMPLOYEES SUPERANNUATION TRUST	SUPERANNUATION CONTRIBUTIONS	1	1,280.25	
DD13946.11	06/11/2018	IOOF LIFETRACK SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		243.37
INV SUPER	06/11/2018	IOOF LIFETRACK SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1	243.37	
DD13946.12	06/11/2018	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	1		455.26

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	06/11/2018	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	1	455.26	
DD13972.10	20/11/2018	PARAGON SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1		437.53
INV	20/11/2018	PARAGON SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1	112.19	
INV SUPER	20/11/2018	PARAGON SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1	325.34	
DD13972.11	20/11/2018	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		655.53
INV	20/11/2018	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1	152.13	
INV SUPER	20/11/2018	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1	503.40	
DD13972.12	20/11/2018	RETAIL EMPLOYEES SUPERANNUATION TRUST	SUPERANNUATION CONTRIBUTIONS	1		1,382.70
INV SUPER	20/11/2018	RETAIL EMPLOYEES SUPERANNUATION TRUST	SUPERANNUATION CONTRIBUTIONS	1	1,382.70	
DD13972.13	20/11/2018	IOOF LIFETRACK SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		243.37
INV SUPER	20/11/2018	IOOF LIFETRACK SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1	243.37	
DD13972.14	20/11/2018	BT SUPER FOR LIFE - MICHAEL BECTON	SUPERANNUATION CONTRIBUTIONS	1		97.72
INV SUPER	20/11/2018	BT SUPER FOR LIFE - MICHAEL BECTON	SUPERANNUATION CONTRIBUTIONS	1	97.72	

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	654,968.03
2	TRUST FUND BANK	3,944.63
TOTAL		658,912.66

**SHIRE OF YORK****BUSINESS CARD SUMMARY
OCTOBER 2018**

Total purchases October 2018 \$1,097.11

12 Oct 18	Purchase Ikea Armchair – Children’s Activity Area - Residency Museum
20 Oct 18	Parking Fees – Chief Executive Officer - Meetings
25 Oct 18	Engineers Australia Training - Protecting Trees on Development Sites – Shire Planner
27 Oct 18	Esplanade Hotel Fremantle - Accommodation only – EHO Conference 30/10-1/11/18 – Environmental Health Officer
28 Oct 18	Facebook advertising – Grooves on the Grass 27/10/18
31 Oct 18	Facebook advertising – Grooves on the Grass 30/10/18



Bendigo Bank

[illegible]

SHIRE OF YORK INVESTMENT PORTFOLIO									
30 November 2018									
Deposit Institution	S & P's	Investment Date	Maturity Date		Investment Value	% of total portfolio	Investment Rate	Value at maturity	Total Interest to be paid at maturity
MUNICIPAL - Interest Bearing NCDs/TDs									
National Australia Bank	A1+	Tuesday, 2 October 2018	Tuesday, 8 January 2019	98	500,000.00	7%	2.60%	503,490.41	3,490.41
National Australia Bank	A1+	Tuesday, 2 October 2018	Thursday, 31 January 2019	121	500,000.00	7%	2.61%	504,326.16	4,326.16
National Australia Bank	A1+	Wednesday, 7 November 2018	Wednesday, 6 February 2019	91	308,430.56	4%	2.60%	310,429.87	1,999.31
Westpac Bank	A1+	Tuesday, 2 October 2018	Tuesday, 2 April 2019	182	500,000.00	7%	2.50%	506,232.88	6,232.88
MUNICIPAL - Interest Bearing NCDs/TDs					1,808,430.56	26%		1,824,479.32	16,048.76
MUNICIPAL - Other funds									
Municipal Account 118630623	A2		Friday, 30 November 2018		1,682,396.22	24%		1,682,396.22	0.00
AMP Banking At call	A1		Friday, 30 November 2018		1,233.93	0%		1,233.93	0.00
AMP Banking Notice	A1		Friday, 30 November 2018		266,445.69	4%		266,445.69	0.00
Westpac Flex-i	A1+		Friday, 30 November 2018		5,368.05	0%		5,368.05	0.00
MUNICIPAL - Other					1,955,443.89	28%		1,955,443.89	0.00
RESERVE - Interest Bearing NCDs/TDs									
National Australia Bank	A1+	Tuesday, 23 October 2018	Tuesday, 26 March 2019	154	242,096.91	4%	2.62%	244,773.11	2,676.20
Bendigo Bank	A2	Friday, 29 June 2018	Saturday, 29 June 2019	365	559,070.66	8%	2.75%	574,445.10	15,374.44
Westpac Bank	A1+	Wednesday, 22 August 2018	Thursday, 22 August 2019	365	529,954.04	8%	2.65%	543,997.82	14,043.78
Westpac Bank	A1+	Thursday, 3 May 2018	Monday, 3 December 2018	214	830,573.66	12%	2.53%	842,893.91	12,320.25
National Australia Bank	A1+	Tuesday, 2 October 2018	Wednesday, 2 October 2019	365	467,000.00	7%	2.70%	479,609.00	12,609.00
RESERVE - Interest Bearing NCDs/TDs					2,628,695.27	38%	2.62%	2,685,718.95	57,023.68
RESERVE - Other funds									
Reserve Acct 119521748	A2		Friday, 30 November 2018		249.83	0%		249.83	0.00
RESERVE - Other					249.83	0%		249.83	0.00

TRUST - Interest Bearing NCDs/TDs											
T2 PREISIG 2509	Bendigo Bank	A2	Thursday, 5 July 2018	Friday, 30 November 2018	148	32,641.19	0%	2.45%	32,965.45	324.27	
T40 I/SECTIONS 2513	Bendigo Bank	A2	Thursday, 5 July 2018	Friday, 30 November 2018	148	30,622.75	0%	2.45%	30,926.96	304.21	
T77 C/OVERS 2514	Bendigo Bank	A2	Thursday, 5 July 2018	Friday, 30 November 2018	148	58,910.85	1%	2.45%	59,496.08	585.23	
									0.00	0.00	
TRUST - Interest Bearing NCDs/TDs						122,174.78	2%	2.45%	123,388.50	1,213.71	
TRUST - Other funds											
Trust Acct 118630649						A2			Friday, 30 November 2018		
							368,398.81	5%		368,398.81	0.00
TRUST - Other							368,398.81	5%		368,398.81	0.00
TOTALS							6,883,393	100%	2.54%	6,957,679	74,286
Reconciliation											
by rating		Value of Investments/Bank accounts				TD's by bank	Summary of Amount		Bank Accounts - Bendigo Bank		
A1+		3,883,423.22	56%			Bendigo Bank	681,245.44	15%	Muni	1,682,396.22	
A1		267,679.62	4%			AMP Banking	0.00	0%	Reserve	249.83	
A2		2,732,290.30	40%			ME Bank	0.00	0%	Trust	368,398.81	
						National Australia B:	2,017,527.47	44%	AMP At call	1,233.93	
						Westpac Bank	1,860,527.70	41%	AMP Notice	266,445.69	
									Westpac Flex-i	5,368.05	
TOTAL		6,883,393.14	100%								
							4,559,300.61	100%	30-Nov-18	\$ 2,324,092.53	

Interest Earnings

Fund	Adopted Budget	Year to Date Actual
Municipal	\$ 30,000.00	\$ 3,798.68
Reserve	\$ 40,000.00	
Trust	\$ -	\$ -
Total	\$ 70,000.00	\$ 3,798.68