



# SHIRE OF YORK

**MINUTES OF THE  
ANNUAL ELECTORS MEETING  
HELD ON 15<sup>th</sup> FEBRUARY, 2010  
COMMENCING AT 5.03PM IN THE  
LESSER HALL, YORK**

## **MISSION STATEMENT**

***"To build on our history to create our future"***



## **SHIRE OF YORK**

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RAY HOOPER  
CHIEF EXECUTIVE OFFICER







## SHIRE OF YORK

THE ANNUAL ELECTOR'S MEETING OF THE COUNCIL HELD ON  
MONDAY, 15<sup>TH</sup> FEBRUARY 2010, COMMENCING AT  
5.03PM IN THE LESSER HALL, YORK.

### 1. OPENING

- 1.1 Declaration of Opening  
*The Shire President, Cr Pat Hooper welcomed everyone in attendance and declared the meeting open at 5.03pm.*
- 1.2 Chief Executive Officer to read the disclaimer  
*Not applicable*

### 2. ATTENDANCE

- 2.1 Members  
*Cr Hooper, Shire President; Cr Lawrance, Deputy Shire President; Cr Boyle; Cr Randell; Cr Walters*
- 2.2 Staff  
*R Hooper, Chief Executive Officer; T Cochrane, Deputy Chief Executive Officer, Nicole McNamara; Development Services Officer.*
- 2.3 Apologies  
*Cr Scott*
- 2.4 Number of People in Attendance  
*At the commencement of the meeting, there were nine (9) people in attendance.*

### 3. RECEIVING OF THE 2008/09 ANNUAL REPORT

- 4. RECEIVING OF THE AUDITOR'S REPORT FOR 2008/09  
*The Acting Deputy Chief Executive Officer read the report.*

### 5. RECEIVING OF THE PRESIDENT'S REPORT FOR 2008/09

**RESOLUTION  
260210**

**Moved: Sarah Paton**

**Seconded: Mrs Sandra Peskett**

***“That Council receive the following:***

- 2008/09 annual report.**
- Auditors Report for 2008/09.**
- President’s Report for 2008/09.**

***CARRIED BY ALL***

**6. OTHER BUSINESS (AS DETERMINED BY THE SHIRE PRESIDENT)**

Cr Hooper opened the floor for public questions or comments.

*R Chester*

*Question 1:* How far down the track has the Shire of York prepared for amalgamations? In my opinion York will not have a voice and we’re better off sticking on our own.

*Response:* In a perfect world we would infinitely be better off on our own. The Shire of York is one of the only Shires in the area that has the capacity to stand alone. Unfortunately the world is changing, and there are financial and legislative considerations that must be made. Both the current government and opposition want to fund directly to local Councils. This means constraints are being placed on funding. If York is combined, in the next few years the combined Shires will make a combined population of around 10,000 people. Funding will be linked to the size of communities. If we are in a community with around 10,000 people we will be better off. This will make it easier for our Shire to receive grant benefits. York will always be the strongest part of an amalgamated group, due to our size.

The Shires that are forced into amalgamation do not receive a lot of funding. An example of this would be in South Australia. If we amalgamate, we are retaining some control.

*Question 2: But, at the last State Council Meeting, it was moved to not support amalgamations?*

*Response:* The Shire President and Mr Ray Hooper, CEO were both in attendance at the meeting. The report was not written very well. At the commencement of the meeting, approximately 400 people were in attendance. In the report it says when the motion was voted for, there were 400 people. This is not the case. There would have been around 200 people during the voting.

*A Chester*

*Question:* How much does it cost the Shire to do the research work for structural reform? Has the Cunderdin Shire overcome the dreadful debt they had when I was a Councillor?

*Response:* The research does not cost anything as the bulk of funding and work has been through SEAVROC. The Shire of Cunderdin is now operating on a strong financial basis.

*A King*

*Question 1:* A while ago, a report went to Council regarding the trails. When will this recommendation come to fruition?

*Response:* Council is currently considering the issue. We have not had enough staff, however we have a new Engineer who has been made aware of what is going on. A grant was applied for to Lotterywest, however the Interpretation request failed. Correspondence has occurred between the Shire and WA Museums. They believe we should investigate new technologies. The Shire believes we are better off with signage. There is currently funding in the 2008/09 Royalties for Regions funds. These have been put on hold by the government.

*Question 2:* Can a meeting be set up with Tyhscha Cochrane regarding the progress?

*Response:* A meeting will be organised with Tyhscha Cochrane to discuss this issue.

*K Jane:*

*Question:* Will the Royalties for Region funding include Forrest Oval?

*Response:* We're hoping it will include the Forrest Oval, as if it does we will build the complex for next to nothing. If it does not include Forrest Oval, there are enough funds to go ahead with the building.

*S Paskett:*

*Question 1:* What will be the impact of traffic now due to the potential rail closure?

*Response:* Cr Hooper is going to Bruce Rock regarding rail closures tomorrow (16 February 2010). It is a South – East Wheatbelt issue. The issue will impact the Shire greatly, however we have very little control as it is occurring on a state road. There will be an increase in trucks on our roads; however we're controlled by state and federal laws.

*Question 2:* Do you have any idea of the amount of increased trucks? How many trucks will be on the roads per hour?

*Response:* There are various theories, however no one can really know how many will be on the road at once. It is the farmer's decision whether or not they want to use the roads to freight their grain. It's private enterprise versus the state. It is out of the hands of the Local Governments.

*Question 3:* Is there a possibility for a ring road or traffic diversion?

*Response:* Numerous discussions have been held regarding this topic. The favourite for a traffic diversion is currently Hoops Road, out on the Top Beverley Road. This will take the traffic across the river and straight into town. Main Roads WA and the State Government are in control of ring roads. Cr Lawrance and Ray have spoken at length with Main Roads WA, however we are the third in line. The Shire has to work under the State Government and Main Roads.

The trains currently can't keep up. We need another network. The only way we can get some desperately needed help is with the community members of York writing to every Minister for their help.

*A Chester*

*Question 1:* We had to send our barley to York, then Midland, then Greenhills, then to Quairading. It used to go directly from the farm gate to be processed.

*Response:* Cr Lawrance advised that CBH sent out a survey. Each farmer needs to write back and let them know what they require for their harvest.

CBH correlates all the information, however they can't suit everyone. Your wheat, etc is sent to the most convenient place. The problem is that we don't have enough of certain types of wheat etc growing in one place. The new wheat bin is half as big as it needs to be. The world market is a complicated issue, however CBH tries very hard to prioritise.

*S Paton*

*Question 1:* When will the second section of the main street be completed, near Ford Street?

*Response:* The Shire is currently looking in to commencing the next stage of the streetscape project. Unfortunately this won't happen overnight. We are aware of the issues near your area. The plan is to complete the areas from the Castle to the York, the York to the Police Station, the Castle to Gull. It will be a four (4) or five (5) year project. We need to get everything right, including drainage and footpaths.

*Question 2:* Do you have a commencement date for the next stage?

*Response:* We have \$300,000 in the budget, which is to be spent by the 31<sup>st</sup> June 2010.

*M Van de Pol*

*Question:* What are we waiting for?

*Response:* Council is following due processes to ensure that work is done properly.

*S Paskett:*

*Question:* What has been done about the centennial of the Town Hall?

*Response:* A meeting will be held on the 23<sup>rd</sup> February 2010 at 4.00pm. Council has nominated a Community Reference Group, which will be made up of representatives from various groups in York, as well as our Regional Heritage Advisor and a representative from His Majesty's Theatre and the Heritage Council of WA. With the use of a control group, decisions will be reached quicker.

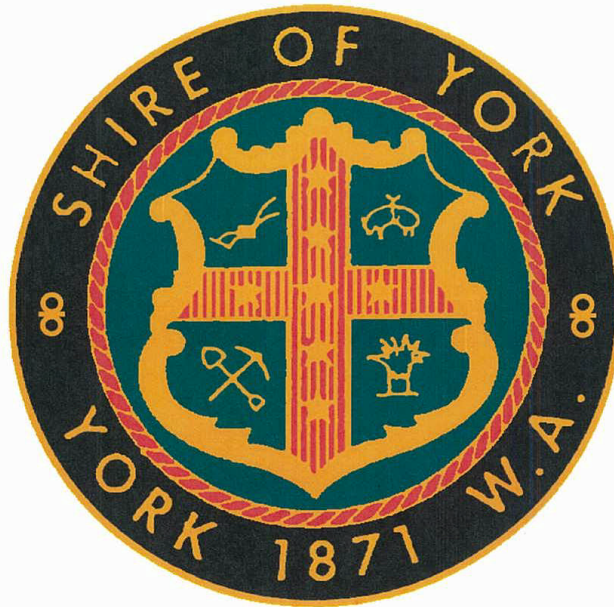
*A King*

*Question:* Do we need another streetscape management plan?

*Response:* We used the previous management plans in the design process.

## **7. CLOSURE**

Cr Hooper thanked everyone for their attendance and declared the meeting closed at 5.50pm.



## **ANNUAL REPORT**

**FOR THE YEAR ENDED  
30TH JUNE 2009**

### **MISSION STATEMENT**

*To build on our history to create our future*

# SHIRE OF YORK

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## **ANNUAL REPORT**

### **FOR THE YEAR ENDED 30TH JUNE 2009**

### Introduction

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

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

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

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



Ray Hooper  
Chief Executive Officer

22 December 2009



## President's Report



Again it gives me pleasure to report to the residents of York on behalf of the whole Council for the period 2008-2009.

The disastrous economic meltdown that was going to plunge everyone into disarray has not (as yet) occurred and the senior staff of our Council certainly are congratulated on their prudent investments for you, the residents. York is well placed to continue to grow economically and utilise opportunities as they present themselves.

Planning for the Forrest Oval complex occupied much of the Councillors' calendar throughout 08-09 and as I write this Report the evidence of progress is evident with the new oval taking a very new look. Sincere thanks are extended to Councillor Lawrance and former Councillor Fisher for the enormous amount of work in consulting with all users of the Forrest Oval complex. Staff member Gail Maziuk is also congratulated on her efforts in organising tenders, contractors and suppliers. Thank you Gail for your efforts.

The developments in the CBD in the form of the York Hotel and Settlers House are both progressing well and will certainly add valuable accommodation to York's ability to host conferences and groups into the town. Other planned developments such as the Medical Centre (now opened in the south wing of the Old School) the Balladong Retirement Village and the Royal Hotel redevelopment continue to progress through the "red tape".

The Avon Terrace upgrade involving the fixing of the footpaths, creation of additional alfresco area and the road upgrade have been completed. Further development is planned for the 2009-2010 period when the streetscape of Avon Terrace will be further enhanced.

Structural Reform issues have been a major part of the workload for staff and Councillors. The Minister for Local Government has sought from Councils input to potential structural reform of the Local Government industry. York has continued to work with the SEAVROC (Sea East Avon Voluntary Regional Organization of Councils) group and this may assist in York not becoming part of a much larger Local Government grouping. The community will be advised of any changes that will impact upon them. Your Council has endeavoured to remain positive about the reform and has constantly been involved in dialogue as to how York can best benefit from any changes.

The Shire staff continues to strive to provide efficient and effective service to the community. I am continually amazed at the number of persons through the Shire doors each day and the front office staff do a terrific job of handling the



numerous requests they receive. The whole staff work hard for the community and on your behalf I thank each of them for their efforts.

Councillors appreciate the support given to them by the community. By far the majority of conversations we have with the community are positive and this gives evidence of a strong community, one that looks for positives not negatives. As Councillors we endeavour to follow up on all requests but as is often stated, while it may have happened "this way" in the past, current Legislation restricts actually what a Councillor can do.

A handwritten signature in black ink, appearing to read 'JP Hooper'.

Cr JP Hooper JP  
President  
Shire of York

## **Mission Statement**

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*To build on our history to create our future*

## **Our Vision**

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

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

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

A friendly and safe place with strong community spirit.

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

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

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

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

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

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

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

### **Council's Values**

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

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

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

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

Mutual respect between councillors, council staff and community.

Acknowledgement of the views of others.

Recognition of initiative and achievement.

Determination to succeed.

Willingness to change.

Customer focus in all we do.

Fostering responsibility, responsiveness, teamwork, caring and compassion.

Passion for the Shire of York.

Appreciating a sense of humour.

## Staff of the York Shire

### Senior Staff

#### **Chief Executive Officer**

Mr Ray Hooper

#### **Deputy Chief Executive Officer**

Mr Graham Stanley

#### **Director of Works**

Mr Mark Burgess

#### **Manager Administration & Technical Services**

Ms Tyhscha Cochrane

#### **Environmental Health Officer/Building Inspector**

Mr Peter Stevens

#### **Shire Planner**

Mr Patrick Ruettjes

### Human Resources

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

Tabitha Bateman	Senior Finance Officer/ Maternity Leave
Kim Crawford	Youth Co-ordinator
Matthew Davies	Officer Payroll
Lindy Dewar	Customer Service Officer/ Library
Kate Emin	Records Officer/Customer Service
Nicole Fleay	Trainee Administration Officer
Cindy Keeble	Library Officer
Jody Lilleyman	Customer Service Officer
Carol Littlefair	Museum Curator
Bill Livingstone	Swimming Pool Manager
Gail Maziuk	Finance/ Special Projects Officer
Nicole McNamara	Development Services Officer
Pat Mogridge	Rates/Cemetery
Angela Plichota	Ranger
Julianne Treloar	Executive Support Officer
Shelly Turner	Development Services Officer
Melanie Van de Pol	Cleaner
Colin Whisson	Senior Finance Officer
Norma Woods	Recreation Supervisor
Debra Wright	Administration Officer

## ADMINISTRATION AND CORPORATE SERVICES SECTOR

The 2008/2009 Financial Year has again proved to be an extremely busy period for Council staff, predominantly as a result of increased development pressures, preparation of Local Government Structural reform submissions, new government funding programs such as the Federal Government's economic stimulus funding and the State Government's "Royalties for Regions" program and more accounting reforms required as a result of amendments to the Local Government Act and associated Regulations.

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

Shelly Turner	Development Services Officer
Patrick Ruettjes	Shire Planner
Mark Burgess	Director of Works
Nicole Fleay	Trainee Administration Officer
Gail Maziuk	Finance/ Special Projects Officer
Debra Wright	Administration Officer
Colin Whisson	Senior Finance Officer

### Elections

There were no Local Government elections in the 2008/09 financial year. An election was held on Saturday 17<sup>th</sup> November 2009 and the results of this election will be reported on in the 2009/10 Annual Report.

The Shire of York Council for 2008/09 was as follows:

<u>Councillors</u>	<u>Expiry of Term</u>
Tony Boyle	Oct 2009
Ashley Fisher	Oct 2009
Brian Lawrance – Deputy Shire President	Oct 2009
Pat Hooper – Shire President	Oct 2011
Trevor Randell	Oct 2011
Tricia Walters	Oct 2011



### **End of Year Financial Situation**

The York Shire Council recorded a surplus of \$1,146,781 for the 2008/2009 Financial Year. Of this \$514,000 related to funding received for bridge works that is to be done by Main Roads WA in 2009/10. Much of the remaining surplus can be attributed to economic stimulus measures brought in by the Federal Government such as the Regional & Local Community Infrastructure Program and early payment of a portion of the 2009/10 untied Grants Commission grants. Other contributors to the surplus include incomplete road construction works, unspent SEAVROC funds, reduced staff costs due to a number of new positions not being filled or only filled for part of the year and some existing positions becoming vacant during the year thus not being filled for a full 12 months. All of the non-completed works have been included in the 2009/2010 budget. These unspent grants and SEAVROC funds have been placed into reserves to be drawn upon in 2009/10.



*New paving, kerbing and asphalt was installed in Avon Terrace as part of the main street upgrade using a variety of funding sources including Regional & Local Community Infrastructure Program funds, Roads to Recovery and Shire funds.*

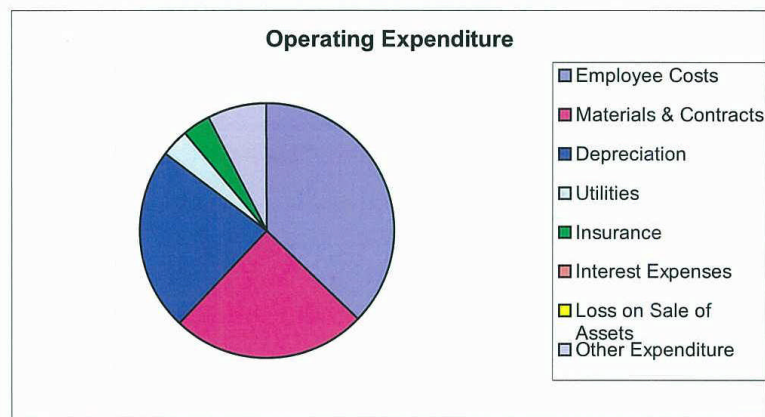
### **Valuations**

Rural land was re-valued during the period in accordance with the requirements of the Department of Land Information to value rural land on an annual basis. Smaller rural land holdings experienced significant increases in valuations in comparison to large broad acre holdings. This appears to be an on-going trend and it has resulted in significant rate increases for small rural landholders. A town revaluation, conducted every five years, was last undertaken during 2006/07 and the new valuations which came into effect for the 2007/08 financial year remained unchanged for 2008/09.

## Revenue and Expenditure

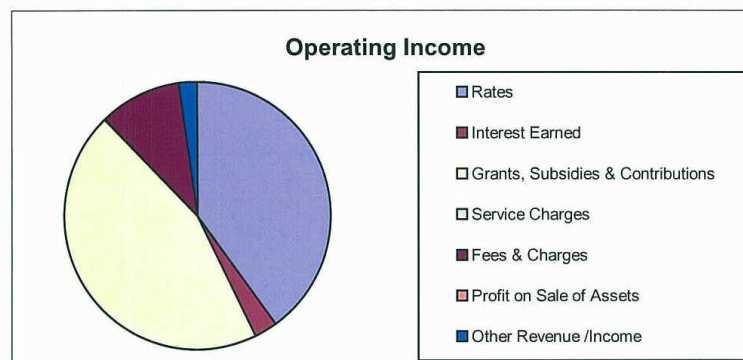
### Operating Expenditure

Employee Costs	\$1,781,653	37.09%
Materials & Contracts	\$1,194,946	24.87%
Depreciation	\$1,116,696	23.25%
Utilities	\$173,646	3.61%
Insurance	\$174,159	3.63%
Interest Expenses	\$4,959	0.10%
Loss on Sale of Assets	\$0	0.00%
Other Expenditure	\$357,833	7.45%
<b>TOTAL</b>	<b>\$4,803,892</b>	<b>100.00%</b>



### Operating Income

Rates	\$2,877,169	39.88%
Interest Earned	\$200,420	2.78%
Grants, Subsidies & Contributions	\$3,246,461	45.00%
Service Charges	\$0	0.00%
Fees & Charges	\$731,052	10.14%
Profit on Sale of Assets	\$5,919	0.08%
Other Revenue/Income	\$153,131	2.12%
<b>TOTAL</b>	<b>\$7,214,152</b>	<b>100.00%</b>





### Rates Incentive Prize

## SHIRE OF YORK RATES INCENTIVE PRIZES WINNERS

### FIRST PRIZE— Mr J Southam

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

### SECOND PRIZE— Mr H Hurley

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

### THIRD PRIZE— Mrs H Watt

Four (4) tickets to the  
Western Australian Symphony Orchestra for the  
Wesfarmers Arts Masters  
*Memory Of An Angel*  
Friday 28 & Saturday 29 November 2008  
at Perth Concert Hall

### FOURTH PRIZE—C Duncan

One night's accommodation for 2 adults in a family cabin or standard room  
supplied by Aspen Parks.



**Fuel Distributors**  
of Western Australia Pty Ltd



The Shire of York gratefully acknowledges the support of the York & Districts Community Bank Branch of Bendigo Bank, Fuel Distributors of Western Australia Pty Ltd, and Western Australia Symphony and Aspen Parks for their contributions to the 2008/2009 rates incentive prizes.

These prize winners were drawn by random computer selection.





### **Community Assistance & Support**

Once again community organisations were provided with financial assistance through direct sponsorship and donations. The Council provided \$24,547 in direct sponsorship assistance as well as picking up the tab for the free use of facilities and the use of, transport and cleaning of the A.R.O.C. portable toilets and lighting plant for a number of events. This would have easily mounted to more than \$5,000 in indirect assistance. In addition to this the Shire provided direct cash assistance of \$100,208 to help fund the operations of the York Tourist Bureau and provided rent free use of Town Hall Offices to the Tourist Bureau.

Community Sponsorships for 2008/2009 were as follows:

<b>COMMUNITY GROUP</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
York Agricultural Society Inc	Contribution towards staging of fireworks at York Show	\$2,860
York District High School P&C	Crosswalk Attendant Service	\$2,000
York District High School	Book Award – School Presentation Night	\$150
York District High School P&C	Senior Citizens' Appreciation Day	\$1,500
York Society	Archives & Historical Research	\$750
York Society	Photographic Awards	\$500
York Society	New Residents Pack	\$500
York Spring Garden Festival	Contribution to Festival & Bus Hire	\$157
Greenhills Progress Association	Contribution towards Hall upgrade and maintenance	\$2,290
Talbot Youth and Recreation Group	Contribution towards Hall upgrade and maintenance	\$4,200
Solaris Care	Contribution towards Red Sky Ride	\$200
Wheatbelt Individual & Family Support Association	Contribution to an outdoor setting	\$350
Combined Churches Commission on Education	Contribution to Chaplaincy Program	\$3,000
York Branch of the RSL	Contribution towards upgraded facilities	\$3,334
Companion Time	Bus hire for outings	\$256
York Chamber of Commerce & Industry Inc.	Community Kids Christmas Party	\$2,500
<b>TOTAL</b>		<b>\$24,547.00</b>

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

In 2008-09 the Shire also made two large donations to organisations outside of the Shire. The sum of \$5,000 was donated to the Australian Red Cross Victorian Bush Fire Disaster Relief Appeal and \$2,000 was donated to The Premier's Queensland Flood Disaster Relief Appeal. The Shire was pleased to be in a position to be able to contribute to these two disaster relief appeals and hopes that York will never be placed in a situation where we require a similar appeal to help our community.

## Library

Library issues declined in 2008/09 for the first time in many years. Most notable is the decline in the borrowing of Adult non-fiction which declined by 14%. This can perhaps be attributed to the rise in the popularity of the internet with more and more people doing their research on-line. Junior lending recorded a modest increase on the previous year and children's story time has remained very popular and the library now participates in the "Better Beginnings" program which encourages parents to read to their children. There is strong evidence that parents' reading to their children encourages children to take up reading which improves writing and literacy skills.

This year the library has again extended the shelving gaining much needed space for the ever increasing book stock. The growth in book stock can be attributed to the generous donations that we received from our community. Shire funds have also been used to purchase some of the latest bestsellers so that our readers do not have to wait months to read their favourite authors. The library also has a growing stock of DVD's and audio books in cassette, c.d. and MP3 format.

### Annual Statistics of the York Library 2008/09

Items Issued -	Adult Non Fiction	5,911
	Adult Fiction	11,410
	Junior Library	5,089
	Paperbacks, magazines	901
<b>Total</b>		<b>23,311</b>

Membership	Adults	1,047
	Family	97
	Junior	77

The Library was open for	2,098 hrs
Books issued per hour	11.17
Items requested by other libraries	203
Items requested from other libraries	1,117
Requests for information	469

## Residency Museum

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

- **Research for a new exhibition for Room 2 funded by a Lotterywest Interpretation grant of \$14820**

Focussing on the development of York in its boom years of 1890's to 1920's, featuring the goldrush, farming, Noongar land use, Chinese and Albanian market gardening, town trades and industries, leisure time and religion it will include archival film and sound footage on a TV. Due to open end June 2010.

- **Development of more hands-on activities for children and families.**

A 'dress-up' area with replica costumes and props simulating a Victorian photographer's studio has been created and is proving very popular.

Also added was an Aboriginal jigsaw puzzle game and a stereoscope to try out.



- **Conservation work to significant historic objects funded by a Lotterywest Conservation grant of \$8070**

Specialist conservation treatment has been carried out to some important objects [2 of State significance] ; an early 20th century Chinese market gardener's cart, rake and sieve; an 1875 document, citation to John Forrest from the York Town Council; a 1931 photograph of York Centenary Committee; an 1890's high quality horse drawn sulky.

- **Increase in pre-booked group visits**

There were 9 seniors coach groups, 1 adult group, 3 school groups and 2 Guide group visits to the Museum this year.

- **Creation of a Ballardong Noongar Six Seasons Garden Walk funded by a Wheatbelt NRM [formerly Avon Catchment Council] Network Support and Development Incentive Scheme of \$5000**



*Greencorps Volunteers planted native grass trees.*

This important community project has enabled a garden walk to be created out of remnant bushland and has involved York District High School in an interpretive artwork project as well as Greencorps and the local Ballardong Noongar community.



*York District High School Students with "River Rock" art works that they created for the Garden Walk.*

- **Two Six-month Community Exhibitions.**

The hallway exhibition space is dedicated to temporary exhibitions that celebrate local events, organizations and groups. This year the Museum has worked with York Masonic Lodge to create 'The Butcher, the Baker, The Town Undertaker – 126 years of Freemasonry in York and 'The Competitor Herself' – 100 years of Croquet in York with York Croquet Club [now showing].



*York Masonic Lodge Members and Museum Volunteers setting up the Exhibition.*



## **Record Keeping**

A review of the Shire of York's Recordkeeping Plan was carried out in February 2009. Following this the State Records Commission requested that the following changes be incorporated into the plan by 23<sup>rd</sup> March 2010:

- Implementation of an electronic data records management system;
- The adoption of revised records management procedures and policies;
- Changes to off-site records storage; and
- New security measures to protect the Shire's records.

Staff are working together to ensure compliance by the due date. During the year new records shed was constructed at the Shire Depot and the old records were transferred from the convent to the new shed and as current records are archived they will be transferred to the new shed.

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

## **Freedom of Information**

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

Where requested documents are of a sensitive nature the application will be dealt with under the provisions of the Freedom of Information Act taking into account all parties concerned.

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

In 2008/09 there was one formal Freedom of Information application received. This request was for personal information pertaining to people other than the applicant and access was denied.

## **Planning for the Future**

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

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

Major initiatives for 2008/09 included:

➤ Co-location facility	\$1,200,000
➤ Roads construction	\$2,235,087
➤ Proposed Major Plant and Equipment Purchases	\$ 704,081
➤ Youth Centre	\$ 120,000
➤ Howick Street Public Toilets	\$ 100,000

Planning for the Co-location facility is underway however due to funding constraints and an elevation in the priority of the Forrest Oval redevelopment which was in the plan for the 2009/10 and 2010/11 financial years the project has been delayed. Both road construction and plant replacement form significant parts of Council's annual budgets and these items have proceeded in line with Council's long-term plans. Construction of the public toilets was completed at a cost of \$85,363. The Youth Centre did not proceed and has been re-budgeted for the 2009-10 financial year. The Plan for the Future will be updated on an annual basis and residents will be given the opportunity to provide input into the updated plan.

### **Complaints about Conduct of Members**

Council is required to report on official complaints that result in action under section 5.110 6 (b) or (c) of the Local Government Act 1995. During 2008/09 no such complaints were received.

## **HEALTH, BUILDING, TOWN PLANNING, FIRE PREVENTION & REGULATORY SERVICES SECTOR**

The Development Services Section of the Council is jointly managed by Ms Tyhscha Cochrane, Mr Patrick Ruettjes and Mr Peter Stevens and the areas of responsibility involve Environmental Health, Building Control, Building Maintenance, Town Planning and Ranger Services.

### **Health**

The Environmental Health Officer, Peter Stevens is responsible for monitoring aspects of public health within the Shire. This includes the inspection of food premises to ensure compliance with the relevant legislation, public building inspections, swimming pool inspections and offensive trade monitoring.

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

27 effluent disposal systems were approved for installation.

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

Offensive Trades:	3
Public Buildings:	11
Food Premises	23
Public Accommodation (incl B & B)	29
Public Swimming Pools	6

### **Swimming Pools**

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

Inspection and sampling of public swimming pools as defined by the Health Act was undertaken throughout the season; these include Hotels, B & B's, and Lodging Houses etc. Samples of the swimming pool water are sent for analysis to a Perth laboratory to ensure they meet the required standards.

Major repairs to equipment in the plant room was carried out in 2008/09 and some of the fencing at the pool was upgraded. A pool chair lift was also purchased to improve disabled access to the pool. In 2009-10 further improvements are planned for the pool including replacement of the starting blocks.

Swimming pool manager Bill Livingstone continues to do an excellent job managing and maintaining the pool and the Council will continue to make improvements to extend the life of the pool for as long as possible. 50 metre pools are becoming a rarity as the Department of Sport and Recreation will no longer fund the construction of new 50 metre pools. York has a very active swimming club and Council is aware that the 50 metre pool will help the club continue to attract swimming competitions to York.



## **Building**

In 2008/09 the Building Control Section of the Council processed 140 building applications. These applications were split into the following categories:

	2008/09	2007/08	2006/07	2005/06	2004/05	2003/04	2002/03
Dwellings	22	46	42	44	31	36	28
Additions	23	30	60	59	35	46	32
Outbuildings	78	124	75	78	65	60	48
S/ Pools	10	8	10	7	8	6	7
Commercial	7	10	4	8	7	17	1
<b>Total</b>	<b>140</b>	<b>218</b>	<b>191</b>	<b>196</b>	<b>146</b>	<b>165</b>	<b>116</b>

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

The effects of the Global Economic Crisis were felt in York with regards to building applications with the number of applications down by 35.8% on the previous year. The approximate value of building works in the Shire was \$8.1 million, down 42.6% in value, from \$14.1 million in 2008/09.

## **Town Planning**

Mr Patrick Ruettjes was appointed as Shire Planner during the year and commenced in January 2009. Patrick, who came to York from the City of Kalgoorlie-Boulder, works full-time and replaced the Shire's previous Planner, David Lawn who worked on a part-time basis.

The Council continues to utilise Town Planning Scheme No. 2 to guide development within the Shire in association with the Local Planning Strategy and a series of outline development plans for defined precincts. The Local Planning Strategy, CBD, Equine Precinct and Industrial Areas have all been the subject of continuous research and development and as the Council develops its various precinct plans it will consult widely with the community and other interested parties.

During the year a total of 50 development applications were received by the Shire.

Heritage is an important part of development in York and Council utilises the services of Kris Bizzaca, the Regional Heritage Advisor for the Avon Arc. Due to the increased need for advice on heritage matters Council has increased its budget and now utilises 20 hours per month of Kris' time.

## **Waste Collection & Disposal**

The Council again participated in the "drumMUSTER" program. This nation wide program provides for the collection and disposal of used farm chemical containers. A new collection yard was located adjacent to the transfer station and collections are held regularly. 5627 drums were collected under the program this year.

Council continued with its participation in the Mobile Muster program. This program was commenced to ensure that mobile phones and their accessories are recycled. Collection points for mobiles are located at the Shire Administration Office and the waste transfer station.

A total of 1796 tonnes of waste were transported to the Shire of Northam landfill site for the 2008/09 financial year. A total of approximately 305 tonnes of materials and 3000 litres of waste oil were recycled during the year. During the year a Regional



Waste Minimisation Strategy or "Zero Waste Plan" was developed in conjunction with the SEAVROC shires. Council's Health/Building Officer Peter Stevens put much work into this plan which will be implemented in stages over the coming years. One part of this strategy deals with electronic or E-waste and funding has been secured for a project to be implemented throughout the 5 SEAVROC Shires in 2009/10.

The skip bin service offered to residents with a bin service continues to be popular. A total of 265 bins were used this year. The bulk waste pick-ups which were introduced in 2007 continue to be well received and addition collections were carried out in 2008/09 and will continue into the future.

### **Building Construction and Maintenance**

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

- Construction of a new shed at the Shire Depot for the storage of Council records.
- Construction of Public Toilets at Joanna Whitely Park on Howick Street.
- New fencing at swimming pool and major refurbishment in the plant room.
- Completion of 2 new Shire houses in the second half of 2008.
- Brick Paving at the Residency Museum

### **Ranger Services**

Council's Ranger Ms Angela Plichota has been kept extremely busy in all aspects of her role.

Fire control remains a primary responsibility. During the fire season the Ranger takes on co-ordination of the approximate 350 members of the Shire's Bush Fire Brigades through a network of three base stations and 80 mobile units. Whilst Angela was in the Ranger seat she has ensured that the public will be well informed when there is a Total Vehicle Movement Ban by organising a Harvest Ban Hotline.

Animal Control has also been a priority with educating people on the responsibilities of animal ownership. The occurrence of dogs wandering from their properties or not kept on a lead in public is still steady.

There were approximately 650 dogs registered in the Shire.

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

The RSPCA York Auxiliary continues to give Ranger Services great support on their vigilance of Animal Cruelty and their overall contribution.

### **Disability Access and Inclusion Plan**

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

## **WORKS & SERVICES SECTOR**

### **Staff**

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

Mr Mark Burgess  
Peter Atkins  
Robbie Windsor  
Richard Smith  
Trevor Barrett  
Michelle Delich

Robert Mackenzie  
Neil Thomas  
Les Burrow  
Clint Mackenzie  
Michael Ashworth  
Donald Randell

### **Plant**

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

- Hino 5 tonne tip truck
- Hino 3 tonne tip truck
- Hino 3 tonne dual cab truck
- Vermeer Wood Chipper

### **Capital Works**

#### **Roads to Recovery**

2008/09 was the fourth and final year of Stage 2 of the Federally Funded Roads to Recovery Programmes. \$1,021,000 was provided over four (4) years for local road projects. In addition to this an additional one-off special grant of \$255,300 was received at the end of the 2005/06 financial year and the work was carried out in 2006/07.

Specific road works undertaken through Roads to Recovery Funding in 2008/09 include the following:

- Top Beverley Road
- Quellington Road
- Doodenanning Road
- Mokine Road
- Bogling Road
- Avon Terrace

#### **Regional Roads**

The Western Australian Government provided \$200,808 for works on designated regional roads and Council provided an additional contribution of \$105,132.

Works were undertaken on:

- Spencers Brook Road
- York-Tammin (Goldfields) Road

#### **Black Spots**

Council was fortunate to receive \$120,000 funding to improve intersections at York-Tammin/Mannavale Roads and Mokine/Boyeretty Roads through the State Black Spot programme. Council contributed an additional \$92,508 towards these projects. Council will continue to seek funding in coming years through this and other programmes to improve the safety of intersections and other recognised black spots around the Shire.

#### Regional and Local Community Infrastructure Program

During the year Council was fortunate to receive \$100,000 from the Federal Government's Economic Stimulus Measures package in the form of a Regional and Local Community Infrastructure grant. These funds were put towards the Avon Terrace streetscape project which has given the main street a much needed lift. \$40,000 from the Roads to Recovery Program was used to asphalt the main street between South and MaCartney Streets with Municipal funds making up the balance of the project.

#### Municipal Fund

In addition to the works mentioned above Council expended a further \$1,223,894 on transport based works and services which included street cleaning, tree lopping, road & bridge maintenance, road construction, gravel purchases, sealing & re-sealing, culverts & drainage and car park maintenance and construction.

It is programmed that similar levels of expenditure will be in place for the next four (4) years with some increased funding for regional roads and bridges.

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

#### Private Works

Private works income generated in response to works requests amounted to \$119,046. The Council is conscious that its involvement in private works will not be at a detriment to its own works program and of our local contractors.

#### Recreation Facilities

Council continues to improve the recreation facilities in the York Shire and in 2008/09 much needed new gym equipment was purchased with the assistance Lotterywest grant of \$22,203. Gym memberships have increased markedly since the new equipment was installed and the gym members will look forward the new gym that is planned for the proposed new sports building at Forrest Oval. During the year a recreation master plan for Forrest Oval was completed and this was used to form part of a successful funding submission to the Department of Sport & Recreation that will be received in 2009/10. The grant provides funding towards the construction of change rooms on the Hockey Club building, realignment, grassing, irrigation and lighting of Forrest Oval and architectural design and costing estimates of a new sports building at Forrest Oval. These plans and costings will be used to support funding submissions to the Department to construct the building in 2010/11.

#### Gravel Reserves

The sourcing of gravel to undertake our works programme is a continual struggle as locating quality gravel supplies within close proximity to the job reduces our cartage lead time and overall job cost. Council has implemented a royalty system for gravel which may provide access to gravel supplies.



## **COMMUNITY**

### **Australia Day Breakfast**

This year's Australia Day celebration was blessed with perfect weather and saw a large crowd of around 500 people turn out for a great Aussie breakfast in the park and to celebrate being Australian.

We welcomed four new Australian Citizens Mrs Kay Lebedinsky, Mrs Amanda Martin, Mrs Wendy Penno and Mr Keith Richardson who shared their citizenship ceremony with the York community.

The Honourable Brendon Grylls MLA attended the York celebrations and assisted with the presentation of the awards.

The Youth Advisory Council members and Youth Co-ordinator Kim Crawford, the Apex and Scouts groups, assisted by many wonderful volunteers, cooked and served bacon, eggs and sausages from 7.30am whilst the Salvation Army provided tea, coffee and cold drinks.

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

- Hon Brendan Grylls
- York District High School Head Boy Mitchell Collins and Head Girl Sarah Owen for performing their first official duties in raising the flags at the beginning of the ceremony.
- York & Districts Community Bank Branch of the Bendigo Bank for their continued support and the donation of the financial rewards for the winners of the Sports Awards.
- Mr Geoff Barker for his long term commitment to the Australia Day Awards and the community in general.
- Apex Club for assisting with breakfast & supplying the youth games / entertainment.
- York Scouts for their support with the breakfast.
- Frank Dols for providing the music and sound system.
- Salvation Army for their provision of hot and cold beverages.
- York IGA for their sponsorship of the event.
- York Honours Committee – Tony Boyle, Tim Hooper, Gordon Marwick, Gail Maziuk, Wayne Collins, Graeme Hunt, Joanne Allen
- Nice & Easy Singers for the national anthem and entertainment.
- Individuals, clubs and organisations who nominated people for the awards.
- The Community of York for attending.
- York Shire Council for ongoing commitment to the Australia Day event.
- Avon Waste for their provision of clean wheelie bins for the kid's games and extra bins for rubbish.
- York Shire Works staff for the high level of presentation of the park and for their involvement

### **Australia Day Awards**

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

### **Junior Citizen of the Year**

#### **Nominees:**

Brett Jenkinson, Lauren Yates, Alex Alman

#### **Winner: Brett Jenkinson**

Nominated by York District High School

Brett has participated in many of our school's sporting and cultural activities. More recently he has achieved the following in 2008:

- o Head Boy
- o Adult School Council Student Representative
- o Student Youth Parliament member
- o School Ball Committee member
- o Emergency Services Cadet Section Student Leader
- o Volunteered at: Senior Citizen's Appreciation Day, York Shire Australia Day Celebrations, York RSL Anzac Day parade and Remembrance Day
- o Assisted in many sporting events in a volunteer capacity and as a participant.

Brett has exhibited a high degree of social competence in all school activities and behaviour at school and has proven himself to be a hard working and sincere volunteer who earns respect from the people he works with.

### **Citizen of the Year**

#### **Nominees:**

Reginald Ashworth, Betty Adamini, Margaret Collins, Ann Gillette, Ross Heasman, Cicely Howell, Peter McInnes, Roma Paton, Peter Reynolds, Veronica Sherwood, Kim Warnock

#### **Winner: Peter Reynolds**

Nominated by Lindy Dewar

Having joined the Fire Brigade as a young man in 1974, Peter has been actively involved in this essential community service for 34 years.

His roles in that time have included 7 years as Captain, several terms as Apparatus Officer, and many years as Lieutenant.

He has given countless hours not only attending emergency situations but also undergoing vital training, providing community education, attending meetings and performing administration duties.

He plays an active role in the education of the York Cadets in fire safety and drills and at public events he is always 'on duty'.

He was awarded Life Membership of York Fire and Rescue, a 30 Year Service Medal and was a member of the 2007 winning Volunteer FESA Team.

His efforts shine as a person who has true and unwavering regard for his community.

### **Junior Sports Star of the Year**

#### **Nominees:**

Aaron Smith, Belwyn Curry-Bowran, Thomas Fleay

#### **Winner: Aaron Smith**

Nominated by the York Bowling Club

In a sport that is widely regarded as most suitable for retired people, Aaron has shown great enthusiasm and skill that at 13 years of age he is already competing at a state and national level.

He has been playing bowls for 5 years and a member of the York Bowling Club since 2006.

He has participated in numerous club events, playing in men's and mixed events, also playing in the men's pennants Division 2 side for the York Club in the Avon Valley League Competition.

As a junior competitor he has competed in the 2008 State Junior Team, won the State Junior Country Singles and was part of the winning State Champion Junior 4's along with his brothers Nathan and Justin and Andrew Humphrey.

He is also keenly involved in school sporting activities and dreams one day to play for Australia.

### **Sports Star of the Year**

#### **Nominees:**

Jenine Robinson, Megan Britza

#### **Winner: Megan Britza**

Nominated by the Avon Valley Therapeutic Riding Centre

Megan is a member of the Para Equestrian National Squad and the State team.

She competed in the National Dressage Championships in Victoria winning her three dressage competitions including the freestyle event and then went on to win the Australian 3B Championship.

The State team that she was a member of won for the first time in 12 years.

Megan has shown such great skill that she has been invited to ride in the World Games to be held in Kentucky, USA in 2010.

### Appreciation

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



RAY HOOPER  
Chief Executive Officer



# SHIRE OF YORK



## FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2009

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**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2009**  
**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of York being the annual financial report and supporting notes and other information for the financial year ended 30th June 2009 are in my opinion properly drawn up to present fairly the financial position of the Shire of York at 30th June 2009 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the Regulations under that Act.

Signed on the 16th day of December 2009.

Ray Hooper  
Chief Executive Officer



**SHIRE OF YORK**  
**INCOME STATEMENT BY PROGRAM FOR THE YEAR**  
**ENDED 30 JUNE 2009**

2007/08 ACTUAL		NOTES	2008/09 ADOPTED BUDGET	2008/09 ACTUAL
\$			\$	\$
	<b>EXPENDITURE</b>	1,2,3,4		
(180,635)	General Purpose Funding		(196,698)	(135,331)
(349,247)	Governance	18	(652,106)	(409,989)
(327,491)	Law, Order, Public Safety		(332,090)	(300,154)
(158,134)	Health		(192,581)	(186,076)
(70,639)	Education and Welfare		(59,578)	(56,048)
(819,111)	Community Amenities		(1,186,685)	(908,634)
(949,565)	Recreation and Culture		(1,119,253)	(1,040,248)
(4,153,452)	Transport		(4,270,822)	(1,291,581)
(339,222)	Economic Services		(408,896)	(321,241)
(468,385)	Other Property and Services		(109,000)	(149,632)
<b>(7,815,881)</b>			<b>(8,527,709)</b>	<b>(4,798,934)</b>
	<b>REVENUE</b>	1,3,4, 15,17		
3,957,357	General Purpose Funding		4,223,955	4,511,095
46,443	Governance		221,970	249,232
115,629	Law, Order, Public Safety		123,326	60,978
19,121	Health		23,000	25,808
20,048	Education and Welfare		25,000	19,526
567,973	Community Amenities		586,056	563,902
92,405	Recreation and Culture		998,749	81,870
80,705	Transport		1,522,704	169,871
113,920	Economic Services		101,200	53,161
207,691	Other Property and Services		129,406	166,297
<b>5,221,292</b>			<b>7,955,366</b>	<b>5,901,740</b>
<b>(2,594,589)</b>	<i>Increase/(Decrease)</i>		<b>(572,343)</b>	<b>1,102,806</b>
	<b>BORROWING COSTS</b>	7a		
-1,017	Law, Order, Public Safety		(5,141)	(4,959)
-5,463	Community Amenities		0	0
-128	Economic Services		0	0
0	Other Property and Services		(7,000)	0
<b>(6,608)</b>	<b>Total Borrowing Costs</b>		<b>(12,141)</b>	<b>(4,959)</b>
	<b>GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS</b>			
229,576	Law, Order, Public Safety		0	0
43,862	Community Amenities		0	25,000
35,309	Recreation and Culture		0	22,402
683,657	Transport		0	1,259,091
<b>992,404</b>	<b>Total Grants / Contributions for the Development of Assets</b>		<b>0</b>	<b>1,306,493</b>
	<b>DISPOSAL OF ASSETS</b>	2,6		
261,812	Land		613,592	0
37,807	Buildings		0	0
36,981	Plant and Equipment		51,718	5,919
0	Furniture and Equipment		0	0
<b>336,600</b>	<b>Gain on Disposal</b>		<b>665,310</b>	<b>5,919</b>
	Rounding		0	1
<b>(1,272,193)</b>	<b>Net Results</b>		<b>80,826</b>	<b>2,410,260</b>

This Statement is to be read in conjunction with the accompanying Notes.



**SHIRE OF YORK  
BALANCE SHEET  
AS AT THE 30 JUNE 2009**

2007/08 ACTUAL		NOTES	2008/09 ACTUAL
\$			\$
2,598,486	<b>CURRENT ASSETS</b>		
681,393	Cash and Cash Equivalents	5	3,931,718
33,549	Trade and Other Receivables	26	663,507
	Inventories	27	20,936
<b>3,313,428</b>	<b>TOTAL CURRENT ASSETS</b>		<b>4,616,161</b>
	<b>NON CURRENT ASSETS</b>		
21,322,683	Property, Plant, Equipment & Infrastructure	6(c)	22,357,449
92,494	Trade and Other Receivables	26	88,169
<b>21,415,177</b>	<b>TOTAL NON CURRENT ASSETS</b>		<b>22,445,618</b>
<b>24,728,605</b>	<b>TOTAL ASSETS</b>		<b>27,061,779</b>
	<b>CURRENT LIABILITIES</b>		
(435,620)	Trade and Other Payables	28	(337,089)
(397,042)	Provisions	29	(422,203)
(7,799)	Borrowings	7(a)	(8,363)
<b>(840,461)</b>	<b>TOTAL CURRENT LIABILITIES</b>		<b>(767,655)</b>
	<b>NON CURRENT LIABILITIES</b>		
(30,369)	Provisions	29	(34,452)
(66,430)	Borrowings	7(a)	(58,067)
<b>(96,799)</b>	<b>TOTAL NON CURRENT LIABILITIES</b>		<b>(92,519)</b>
<b>(937,260)</b>	<b>TOTAL LIABILITIES</b>		<b>(860,174)</b>
<b>23,791,345</b>	<b>NET ASSETS</b>		<b>26,201,605</b>
	<b>EQUITY</b>		
21,756,806	Retained Surplus	8	23,387,811
2,034,539	Reserves		2,813,794
<b>23,791,345</b>	<b>TOTAL EQUITY</b>		<b>26,201,605</b>

**Note:** This Statement is to be read in conjunction with the accompanying Notes.



**SHIRE OF YORK**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR**  
**ENDED 30 JUNE 2009**

2007/08 ACTUAL		NOTES	2008/09 ACTUAL
\$			\$
23,171,660	<b>RETAINED SURPLUS</b>		21,756,806
(1,272,193)	Balance As At 1 July 2008		2,410,260
(775,145)	Net Operating Results		(1,032,173)
632,484	Transfer to Reserves		252,918
	Transfer from Reserves		
<b>21,756,806</b>	<b>Balance As At 30 June 2009</b>		<b>23,387,811</b>
	<b>RESERVES (CASH BACKED)</b>	8	
1,891,878	Balance As At 1 July 2008		2,034,539
775,145	Transfers from Retained Surplus		1,032,173
(632,484)	Transfer to Retained Surplus		(252,918)
<b>2,034,539</b>	<b>Balance As At 30 June 2009</b>		<b>2,813,794</b>
<b>23,791,345</b>	<b>TOTAL EQUITY</b>		<b>26,201,605</b>

**Note:** This Statement is to be read in conjunction with the accompanying Notes.



**CASH FLOW STATEMENT FOR THE YEAR  
ENDED 30 JUNE 2009**

2007/08 ACTUAL		NOTES	2008/09 ADOPTED BUDGET	2008/09 ACTUAL
\$			\$	\$
	<b>Cash Flows Provided by Operating Activities</b>			
	<b>Payments</b>			
(1,747,936)	Employee Costs		(1,906,771)	(1,783,009)
(1,205,412)	Materials and Contracts		(1,689,751)	(1,252,368)
(176,835)	Utilities		(203,742)	(173,646)
(165,630)	Insurance		(170,400)	(174,159)
(8,343)	Interest Expenses		(12,141)	(4,959)
(370,347)	GST Payable		(340,000)	(325,668)
(370,198)	Other		(485,504)	(350,337)
<b>(4,044,701)</b>	<b>Total Payments</b>		<b>(4,808,309)</b>	<b>(4,064,146)</b>
	<b>Receipts</b>			
2,651,595	Rates		2,906,362	2,779,617
1,455,169	Grants, Subsidies and Contributions for Operations		1,446,828	1,827,586
700,025	Fees and Charges		1,057,840	855,489
196,406	Interest Earnings		200,103	200,420
381,063	GST Receivable		340,000	343,334
128,416	Other Revenue		120,300	139,827
<b>5,512,674</b>	<b>Total Receipts</b>		<b>6,071,433</b>	<b>6,146,273</b>
<b>1,467,973</b>	<b>Net Cash flows provided by Operating Activities</b>	9	<b>1,263,124</b>	<b>2,082,127</b>
	<b>Cash flows used in Investing Activities</b>			
	<b>Payments</b>			
(631,841)	Purchase Land and Buildings		(2,184,002)	(231,794)
(1,355,445)	Purchase Infrastructure Assets		(2,460,862)	(1,590,323)
(647,936)	Purchase Plant and Equipment		(768,201)	(400,620)
(38,804)	Purchase Furniture and Equipment		(93,375)	(50,384)
<b>(2,674,026)</b>			<b>(5,506,440)</b>	<b>(2,273,121)</b>
	<b>Receipts</b>			
943,233	Grants and Contributions for the Development of Assets	6(a)	2,496,021	1,396,649
280,000	Disposal of Land	6(a)	803,182	0
38,182	Disposal of Buildings	6(a)	0	0
0	Disposal of Furniture and Equipment	6(a)	0	0
186,954	Disposal of Plant and Equipment	6(a)	337,753	127,577
<b>1,448,369</b>			<b>3,636,956</b>	<b>1,524,226</b>
<b>(1,225,657)</b>	<b>Net cash flows used in Investing Activities</b>		<b>(1,869,484)</b>	<b>(748,895)</b>
	<b>Cashflows Provided by / (Used in) Financing Activities</b>			
0	Proceeds from Borrowings		950,000	0
0	Principal Provided to Community Groups		(250,000)	0
9,895	Principal Repayments Received - Loans		7,779	7,799
(36,533)	Loan Repayments- Principal	7(c)	(14,871)	(7,799)
<b>(26,638)</b>	<b>Net cash flows provided by / (Used in) Financing Activities</b>		<b>692,908</b>	<b>0</b>
<b>215,678</b>	<b>Net (decrease)/increase in cash held</b>		<b>86,548</b>	<b>1,333,232</b>
2,382,809	Cash at the Beginning of Reporting Period		2,598,486	2,598,486
(1)	Rounding		0	0
<b>2,598,486</b>	<b>Cash at the End of Reporting Period</b>	9	<b>2,685,034</b>	<b>3,931,718</b>

**Note:** This Statement is to be read in conjunction with the accompanying Notes.



# **RATE SETTING STATEMENT FOR THE YEAR ENDED 30 JUNE 2009**

2007/08 ACTUAL		NOTES	2008/09 ADOPTED BUDGET	2008/09 ACTUAL
\$			\$	\$
1,273,783	<b>OPERATING REVENUE</b>	1,3,4,15,17		
46,443	General Purpose Funding		1,340,874	1,633,926
345,205	Governance		221,970	249,232
19,121	Law, Order, Public Safety		123,326	60,978
20,048	Health		23,000	25,808
611,835	Education and Welfare		25,000	19,526
127,714	Community Amenities		586,056	588,902
764,362	Recreation and Culture		998,749	104,272
113,920	Transport		1,522,704	1,428,962
207,691	Economic Services		101,200	53,161
	Other Property and Services		129,406	166,297
<b>3,530,122</b>			<b>5,072,285</b>	<b>4,331,064</b>
(180,635)	<b>LESS OPERATING EXPENDITURE</b>	1,2,3,4,18		
(349,247)	General Purpose Funding		(196,698)	(135,331)
(328,508)	Governance		(652,106)	(409,989)
(158,134)	Law, Order, Public Safety		(326,949)	(305,113)
(70,639)	Health		(192,581)	(186,076)
(824,574)	Education and Welfare		(59,578)	(56,048)
(949,565)	Community Amenities		(1,186,685)	(908,634)
(4,153,452)	Recreation and Culture		(1,119,253)	(1,040,248)
(339,350)	Transport		(4,270,822)	(1,291,581)
(468,385)	Economic Services		(415,896)	(321,241)
	Other Property and Services		(102,000)	(149,632)
<b>(7,822,489)</b>			<b>(8,522,568)</b>	<b>(4,803,893)</b>
<b>(4,292,367)</b>	<i>Increase/(Decrease)</i>		<b>(3,450,283)</b>	<b>(472,829)</b>
7,462	<b>ADD</b>			
(22,733)	Increase/(Decrease) in LSL Cash held in Current Position		7,395	6,433
(6,026)	Increase/(Decrease) in Non Current Employee Provisions		0	4,083
0	Increase/(Decrease) in Non Current Debtors Rates	26	0	(4,039)
9,895	Loans Provided to Community Groups		(250,000)	0
336,600	Principal Repay-Sporting & Community Organisations		7,779	7,799
4,028,946	Profit/(Loss) on Disposal of Assets	2,6	665,310	5,919
168,536	Depreciation	18	4,027,368	1,116,696
<b>4,522,680</b>	Book Value of Assets Sold	6(a)	475,625	121,658
			<b>4,933,477</b>	<b>1,258,549</b>
(631,841)	<b>LESS CAPITAL PROGRAMME</b>			
(1,355,445)	Purchase Land and Buildings	24	(2,184,002)	(231,794)
(647,936)	Infrastructure Assets	24	(2,460,862)	(1,590,323)
(38,804)	Purchase Plant & Equipment	24	(768,201)	(400,620)
(36,533)	Purchase Furniture & Equipment	24	(93,375)	(50,384)
(775,145)	Repayment of Debt-Principal	7(c)	(14,871)	(7,799)
	Transfers to Reserves	8	(1,176,785)	(1,032,173)
<b>(3,485,704)</b>			<b>(6,698,096)</b>	<b>(3,313,093)</b>
632,484	<b>LESS - FUNDING FROM</b>			
0	Reserves	8	816,085	252,918
0	Loans	7	950,000	0
483,399	Borrowings - Bank Overdraft			
(544,065)	Opening Surplus / (Deficit)	23(a)	565,736	544,065
	Closing (Surplus) / Deficit		0	(1,146,781)
(1)	Rounding			2
<b>(2,683,574)</b>	<b>AMOUNT MADE UP FROM RATES</b>		<b>(2,883,081)</b>	<b>(2,877,169)</b>

**Note:** This Statement is to be read in conjunction with the accompanying Notes.



**GROSS RENTAL VALUED  
PROPERTIES**

General Rate GRV

Minimum Rate (2)

**UNIMPROVED VALUED  
PROPERTIES**

General Rate UV

Minimum Rate (2)

Interim Rates  
Back Rates

**SUB TOTAL GENERAL  
RATE**

**GRAND TOTAL**

**STATEMENT OF RATING INFORMATION  
FOR THE YEAR ENDED 30TH JUNE 2009**

CURRENT YEAR ESTIMATED 2008/2009										CURRENT YEAR ACTUAL 2008/2009									
GENERAL RATE					MINIMUM RATE					GENERAL RATE					MINIMUM RATE				
No. of Prop.	Rateable Value \$	Rate in \$	Rate Yield \$	No.	Minimums Rateable Value \$	Min. Rate \$	Yield \$	TOTAL \$	No. of Prop	Rateable Value \$	Rate in \$	Rate Yield \$	No.	Minimums Rateable Value \$	Min. Rate \$	Yield \$	TOTAL \$		
1,224	11,604,941	0.104986	1,218,356	579	3,140,945	700	405,300	1,218,356	1,224	11,604,941	0.104986	1,218,356	579	3,140,945	700	405,300	1,218,356		
553	183,375,036	0.006437	1,180,385	72	5,136,521	820	59,040	1,180,385	553	183,375,036	0.006437	1,180,385	72	5,136,521	820	59,040	1,180,385		
								20,000									11,246		
																	2,842		
1,777	194,979,977		2,398,741	651	8,277,466	1,520	464,340	2,883,081	1,777	194,979,977		2,398,741	651	8,277,466	1,520	464,340	2,877,169		
1,777	194,979,977		2,398,741	651	8,277,466	1,520	464,340	2,883,081	1,777	194,979,977		2,398,741	651	8,277,466	1,520	464,340	2,877,169		



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**1 SIGNIFICANT ACCOUNTING POLICIES**

The significant policies which have been adopted in the preparation of the Annual Financial Statements are:

**(a) Basis of Preparation**

The Financial Report is a general purpose financial report which has been prepared in accordance with applicable accounting standards and other mandatory professional reporting requirements and the Local Government Act 1995 including the Local Government (Financial Management) regulations. The Financial Report has been prepared on the basis of historical cost and does not take into account changing money values, or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

Local Governments are not required to comply with the following Australian Accounting Standards:

AASB 114 "Segment Reporting"

AASB 124 "Related Party Disclosures"

**Compliance with IFRS**

International Financial Reporting Standards ("IFRSs") form the basis of Australian Accounting Standards adopted by the AASB, being AIFRSs. The financial report of the Shire complies with IFRS and interpretations adopted by the International Accounting Standards Board except as follows;

- AIFRSs include specific provisions relating to not for profit entities. These are not included in IFRSs.

The principal areas of non-compliance with IFRSs include;

- the recognition of non-reciprocal revenue.
- the definition of value in use for the purpose of estimating the amount of impaired assets.
- the offsetting of asset revaluation increments and decrements on a class of asset basis rather than individual asset basis.

**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 expenditure.

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

**(b) The Local Government Reporting Entity**

All funds through which the Council controls resources to carry on its functions have been included in the Annual Financial Statement. In the process of reporting on the local government as a single unit, all transactions and balances between funds have been eliminated.

Monies held in the Trust Fund which Council holds in a custodial role are excluded from the Annual Financial Statement because the monies cannot be used for Council purposes, but a separate Note of those monies appears at Note 10.





**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

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

**(c) Non-Current Assets - Valuation and Depreciation**

Each class of property, plant and equipment, furniture and equipment and infrastructure assets is valued at cost

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

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods and rates are:

Buildings	40 Years
Furniture and Equipment	8 years
Plant and Equipment	8 years
Infrastructure	
Sealed Roads, Streets and Car parks	1.00%
Unsealed Roads	1.00%
Bridges, Drainage	1.30%
Concrete Footpaths, Cycleways, Walkways and Skate Park	50 Years
Brick Footpaths	25 Years
Effluent Systems	20 Years
Sewerage Parks	75 - 80 Years
Water Pipes and Hydrants	20 Years
Bus Shelters	20 Years
Parks Furniture and Equipment	5 -20 Years

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of York obtains control over the assets comprising the contributions. Control over Assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates. Control over granted assets is normally obtained upon their receipt or upon prior notification that a grant has been secured, and the timing of commencement of control depends upon the arrangements that exist between the grantor and the Shire of York.

Unreceived contributions over which the Shire of York has control are recognised as receivables.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the undischarged funds are placed in the Tied Grant Funding Reserve shown in Note 8. That note also discloses the amount of contributions to be expended in the current period.

The rating and reporting period coincides all rates levied for the year and recognised as revenues. All outstanding rates are collectable and therefore no provision has been made for doubtful debts.

**(e) Employee Benefits**

The provisions for employee benefits relates to the amounts expected to be paid for annual leave, sick leave and long service leave and are calculated as follows;

**(i) Short Term Benefits**

The provision for employee benefits for annual, sick and long service leave expected to be settled within 12 months represents the amount that the Shire of York has a present obligation to pay resulting from employees service provided to 30 June. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related oncosts.

**(ii) Long Term Benefits**

The provision for employee benefits for annual and long service leave expected to be settled more than 12 months from the reporting date represents the present value that the Shire of York has an obligation to pay resulting from employees service provided to 30 June.

**(f) Superannuation**

The Shire of York contributes to the WA Local Government Superannuation Scheme.



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

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

**(g) Investments**

**Classification**

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

**(i) Financial assets at fair value through profit and loss**

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

**(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

**(iii) Held-to-maturity investments**

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

**(iv) Available-for-sale financial assets**

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

**Recognition and derecognition**

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

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

**Subsequent Measurement**

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

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

**Impairment**

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss-measured as the difference between the acquisition costs and the current fair value, less any impairment cost on that asset previously recognised in profit or loss - is removed from equity and is recognised in the income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the income statement.



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

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

**(g) Investments (Cont.)**

**Estimation of Fair Value**

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

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

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

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

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

**(h) Inventories**

Inventories are valued at the lower of cost or net realisable value.

**(i) Cash and Cash Equivalents**

For the purpose of the cash flow statement, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts

**(j) Land held for Resale**

Cost includes the Cost of acquisition, development and financing .

Revenue arising from the sale is recognised in the operating statement as at the time of signing a binding contract of sale.

**(k) Leases**

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

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

**(l) Comparative Information**

Comparative Information has been included in the Financial Statements. Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**(m) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable or payable. Receivables and Payables in Note 26 and 28 are stated inclusive of applicable GST.

**(n) Financial Instruments**

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

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

**(o) New Accounting Standards**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June 2009. Council assessment of these new standards and interpretations is detailed below:

- (i) AASB 8 Operating Segments and AASB 2007-3 Amendments to Australian Accounting Standards arising from AASB 8. Issued February 2007, *Applicable 1 January 2009*.

Whilst AASB does not apply to not-for-profit entities, it does provide segment reporting in accordance with the requirements of the Aged Care Act 1997 and the Residential Care Subsidy Amendment Principles 2005 (No. 1).

- (ii) Revised AASB 123 Borrowing Costs and AASB 2007-6 Amendments to Australian Accounting Standards arising from AASB 123 [AASB 1, AASB 101, AASB 107, AASB 111, AASB 116 & AASB 138 and Interpretations 1 & 12]. Issued June 2007, *Applicable 1 January 2009*

The Shire does not anticipate that the application of these standards will have an impact on its financial reporting.

- (iii) Revised AASB 101 Presentation of Financial Statements and AASB 2007-8 Amendments to Australian Accounting Standards arising from AASB 101 and AASB 2007-10. Further amendments to Australian Accounting Standards arising from AASB 101. Issued September 2007 and December 2007, *Applicable 1 January 2009*.

The Shire does not anticipate that the application of these standards will have an impact on its financial reporting.

- (iv) AASB 2008-5 Amendments to Australian Accounting Standards arising from the Annual Improvements Project. Issued July 2008, *Applicable 1 January 2009*.

AASB 2008-6 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project. Issued July 2008, *Applicable 1 July 2009*.

The Shire does not anticipate that the application of these standards will have an impact on its financial reporting.

- (v) AASB 2008-11 Amendments to Australian Accounting Standard – Business Considerations Among Not-for-Profit Entities. Issued November 2008, *Applicable 1 July 2009*.

The Shire does not anticipate that the application of these standards will have an impact on its financial reporting.

- (vi) AASB 2008-1 Amendments to Australian Accounting Standard – Share-Based Payments: Vesting Conditions and Cancellations Issued February 2008, *Applicable January 2009*.

AASB 2008-2 Amendments to Australian Accounting Standards Puttable Financial Instruments and Obligations Arising on Liquidation Issued March 2008, *Applicable 1 January 2009*.

AASB 2008-3 Amendments to Australian Accounting Standards arising from AASB 3 and AASB 127 Issued March 2008, *Applicable 1 January 2009*.

AASB 2007-7 Amendments to Australian Accounting Standards – Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate Issued July 2008, *Applicable 1 January 2009*.

AASB 2008-8 Amendments to Australian Accounting Standards- Eligible Hedged Items Issued August 2008, *Applicable 1 July 2009*.

AASB 2008-9 Amendments to AASB 1049 for Consistency with AASB 101 Issued September 2008, *Issued 1 January 2009*.

2008-13 Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-Cash Assets to Owners Issued December 2008, *Applicable 1 July 2009*.

Interpretation 1 – Changes in Existing, Decommissioning, restoration and Similar Liabilities Issued June 2007,

Interpretation 12 – Service Concession Arrangements Issued June 2007, *Applicable 1 January 2009*.

Interpretation 15 – Agreements for the Construction of Real Estate Issued August 2008, *Applicable 1 January 2009*.





**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

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

**(o) New Accounting Standards and Interpretations (Cont.)**

Interpretation 16 – Hedges of a Net Investment in a Foreign Operation Issued August 2008, *Applicable 1 October 2008*.

Interpretation 17 – Distributions of Non-Cash Assets to Owners Issued December 2008, *Applicable 1 July 2009*.

Interpretation 18 – Transfers of Assets from Customers Issued March 2009, *Applicable Ending 1 July 2009*.

The Shire does not anticipate that the application of these standards will have an impact on its financial reporting.

**(p) Comparative Information**

Comparative Information has been included in the Financial Statements. Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**(q) Rounding**

Figures shown within the Annual Financial Statements and the accompanying notes have been rounded. Discrepancies between totals shown within the Financial Statements and the accompanying notes may differ due to rounding.

**(r) Budget Comparatives**

Unless otherwise stated, the Budget comparative figures shown in this annual Financial Report relate to the original Budget adopted by Council and does not include any subsequent amendments.

**(s) Critical Accounting Estimates**

The preparation of an Annual Financial Report in uniformity with the Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, incomes 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 result of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may vary from these estimates.

**2 REVENUES AND EXPENSES**

The Revenue and Expenses as reported in the Financial Statements includes:

Actual 2007/2008 \$	Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
Charging as Expenses		
<b>4,028,946</b>	<b>4,027,368</b>	<b>1,116,696</b>
Depreciation on Non-Current Assets		
Charging as Expenses		
<b>8,136</b>	<b>7,500</b>	<b>8,136</b>
Auditors Remuneration		
Crediting as Income		
Profit/(Loss) on Sale of Non-Current Assets		
261,812 Land	613,592	0
37,807 Building	0	0
36,981 Plant and Equipment	51,718	5,919
0 Furniture and Equipment	0	0
<b>336,600</b>	<b>665,310</b>	<b>5,919</b>
Grants, Subsidies and Contributions		
1,224,043 Grants and Subsidies used in Operations	1,309,332	1,630,544
181,955 Contributions & Donations used in Operations	203,362	309,424
<b>1,405,998</b>	<b>1,512,694</b>	<b>1,939,968</b>
992,404 Grants and Subsidies used for the Development of Assets	2,187,155	1,292,565
0 Contributions, & Donations used for the Development of Assets	243,000	13,928
<b>992,404</b>	<b>2,430,155</b>	<b>1,306,493</b>



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**3 DESCRIPTION OF FUNCTIONS/ACTIVITIES**

**Description of Programs**

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**GOVERNANCE**

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

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION & WELFARE**

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

**HOUSING**

Maintenance of staff and rental housing.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY AND SERVICES**

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

**4 OPERATING REVENUES AND EXPENSES BY NATURE AND TYPE**

Expenses and revenues classified according to nature and type.

Actual 2007/2008		Adopted Budget 2008/2009	Actual 2008/2009
\$		\$	\$
	<b>Expenses</b>		
1,821,812	Employee Costs	1,951,886	1,781,653
1,226,170	Materials and Contracts	1,683,735	1,194,946
4,028,946	Depreciation of Non-Current Assets	4,027,368	1,116,696
176,835	Utility Charges (Gas, Electricity, Water, etc)	203,742	173,646
165,630	Insurance Expenses	170,400	174,159
6,608	Interest Expenses	12,141	4,959
0	Loss on Sale of Assets	0	0
396,487	Other Expenditure	473,296	357,833
<u>7,822,488</u>		<u>8,522,568</u>	<u>4,803,892</u>



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**4 REVENUES AND EXPENSES BY NATURE AND TYPE (Cont.)**

Actual 2007/2008 \$		Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
	<b>Revenues</b>		
2,683,574	Rates - General	2,883,081	2,877,169
196,406	Interest Earned	200,103	200,420
2,398,402	Grants, Subsidies and Contributions	3,942,849	3,246,461
806,897	Fees and Charges	809,033	731,052
336,600	Profit on Sale of Assets	665,310	5,919
128,416	Other Revenue/Income	120,300	153,131
<u>6,550,295</u>		<u>8,620,676</u>	<u>7,214,152</u>
 (1,272,193)	<b>Net Result</b>	 <u>98,108</u>	 <u>2,410,260</u>

**5 CASH AND CASH EQUIVALENTS**

Actual 2007/2008 \$		Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
2,597,636	Cash at Bank	2,684,184	3,930,868
850	Cash on Hand	850	850
<u>2,598,486</u>	<b>Total Cash - Sub Total</b>	<u>2,685,034</u>	<u>3,931,718</u>
	<b>Represented by:-</b>		
2,034,539	Restricted Cash	2,395,239	2,813,794
<u>563,947</u>	Unrestricted Cash	<u>289,795</u>	<u>1,117,924</u>
<u>2,598,486</u>		<u>2,685,034</u>	<u>3,931,718</u>

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

Actual 2007/2008 \$		Actual 2008/2009 \$
281,173	Plant Reserve	343,415
18,288	Avon River Reserve	19,401
264,314	Recreation Complex Reserve	320,410
11,189	Town Planning Reserve	11,870
177,534	Refuse Site Reserve	188,346
83,669	Industrial Land Reserve	88,764
18,037	Residency Museum Reserve	19,135
137,594	Pioneer memorial Lodge Reserve	129,464
284	Public Open Space Reserve	301
31,615	Community Bus Reserve	36,650
98,288	Centennial Gardens Reserve	105,827
53,418	Car Parking Reserve	56,671
44,867	Archives Reserve	21,246
21,644	Disaster Reserve	22,962
6,778	Water Supply Reserve	6,778
147,354	Tied Grant Funding Reserve	765,174
105,636	Staff Leave Reserve	112,069
106,563	Main Street (Town Precinct) Upgrade Reserve	113,053
54,531	Building Reserve	57,852
17,582	Strategic Planning Reserve	18,653
24,516	Cemetery Reserve	26,009
36,782	York Town Hall Reserve	39,022
20,934	Youth Capital Works Reserve	22,209
54,093	Roads Reserve	57,387
180,333	Land Acquisition & Development Reserve	191,315
19,669	Greenhills Townsite Development Reserve	20,867
17,854	RSL Memorial Reserve	18,942
0	Rounding	2
<u>2,034,539</u>		<u>2,813,794</u>



**SHIRE OF YORK**  
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**5 CASH AND CASH EQUIVALENTS (Cont.)**

**Adopted**

Grants recognised as revenues during the financial year in respect of which expenditure had not been made are transferred to the Tied Grant Funding Reserve. Funds held in this Reserve are detailed as follows;

Actual 2007/2008	Received	Details	Actual 2008/2009
\$			\$
		Bridge/Road Funds	
20,830	2000/2001	- Mackie Bridge No.4166	20,830
10,000	2003/2004	- Greenhills Bridge No.4165	10,000
2,307	2005/2006	- Roads to Recovery 05/06 Funding	2,307
0	2008/2009	- Mannavale Rd Bridge No. 4152	272,000
0	2008/2009	- Qualen West Rd Bridge No. 4153	234,000
0	2008/2009	- Spencers Brook Rd Bridge No.4154	8,000
		Unspent Grant Funds Other	
7,100	2004/2005	- Pool Seat Independent Living	0
20,000	2007/2008	- SEAVROC Crime Prevention Grant	20,000
45,000	2007/2008	- SEAVROC Zero Waste Plan Grant	45,000
24,750	2006/2007	- SEAVROC Awareness Training Grant	17,988
11,866	2006/2007	- SEAVROC Your Welcome Grant	11,866
0	2008/2009	- SEAVROC Connecting Local Governments	117,683
1,500	2006/2007	- YAC Directions LCP Leadership Programme	1,500
4,000	2005/2006	- York War Memorial	4,000
<b>147,353</b>			<b>765,174</b>

**6 PROPERTY, PLANT, EQUIPMENT & INFRASTRUCTURE ASSETS**

**(a) Sale of Assets**

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

	Proceeds Sale of Assets		Written Down Value		Gain/(Loss) on Disposal	
	2008/2009	2008/2009	2008/2009	2008/2009	2008/2009	2008/2009
	Adopted		Adopted		Adopted	
	Budget	Actual	Budget	Actual	Budget	Actual
	\$	\$	\$	\$	\$	\$
<b>Asset by Class</b>						
Plant and Equipment	803,182	127,577	189,590	121,658	613,592	5,919
Land	337,753	0	286,035	0	51,718	0
<b>TOTAL BY CLASS OF ASSETS</b>	<b>1,140,935</b>	<b>127,577</b>	<b>475,625</b>	<b>121,658</b>	<b>665,310</b>	<b>5,919</b>

**(b) Borrowing Costs Incurred and Capitalised as Part of a Qualifying Asset**

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

**(c) Property, Plant, Equipment & Infrastructure Assets Classified according to Class**

Actual 2007/2008			Actual 2008/2009	
\$	\$		\$	\$
660,658	660,658	Land (at cost)	660,658	660,658
5,083,572		Buildings (at cost)	5,315,366	
(1,447,582)	3,635,990	Less Accumulated Depreciation	(1,580,788)	3,734,578
797,667		Furniture and Fittings (at cost)	848,051	
(599,970)	197,697	Less Accumulated Depreciation	(647,974)	200,077
3,214,416		Plant and Equipment (at cost)	3,385,227	
(1,373,601)	1,840,815	Less Accumulated Depreciation	(1,630,114)	1,755,113





**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**6 PROPERTY, PLANT, EQUIPMENT & INFRASTRUCTURE ASSETS (Cont.)**  
**(c) Property, Plant, Equipment & Infrastructure Assets Classified according to Class (Cont.)**

<u>Actual</u> <u>2007/2008</u>			<u>Actual</u> <u>2008/2009</u>	
\$	\$		\$	\$
<b><u>Infrastructure Assets</u></b>				
46,829,853		Roads (at cost)	48,332,950	
(35,297,360)	11,532,493	Less Accumulated Depreciation	(35,773,174)	12,559,776
465,254		Drainage (at cost)	465,254	
(62,170)	403,084	Less Accumulated Depreciation	(68,216)	397,038
721,590		Park Plant & Equipment (at cost)	721,590	
(379,633)	341,957	Less Accumulated Depreciation	(412,634)	308,956
104,398		Parks & Ovals (at cost)	104,398	
0	104,398	Less Accumulated Depreciation	0	104,398
2,807,876		Other Structures (at cost)	2,895,102	
(202,286)	2,605,590	Less Accumulated Depreciation	(258,246)	2,636,856
	0	Rounding		(1)
<u>21,322,682</u>		<b>TOTAL PROP, PLANT, EQUIPT &amp; INFRASTRUCTURE ASSETS</b>	<u>22,357,449</u>	

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

The Shire has reviewed its depreciation policy during 2008/2009 to reflect the industry standards shown in the Western Australian Department of Local Government Accounting Manual. This review has reduced rates of depreciation applicable to infrastructure assets and the shire is reporting depreciation at an amount less than in previous years.

In addition to the above, the Shire has budgeted to undertake a full road inventory and condition rating audit during the 2009/2010 financial year and that this information be used to revalue its Road Infrastructure Assets for the Financial Year Ending 30 June 2010.



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**6 PROPERTY, PLANT, EQUIPMENT & INFRASTRUCTURE ASSETS (Cont.)**

**(d) Movements in Carrying Amounts**

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

Program	Land	Buildings	Furniture and Equipment	Plant and Equipment	Infrastructure	Total
	\$	\$	\$	\$	\$	\$
<b>Asset Balance at the beginning of the year</b>	660,658	5,083,572	797,667	3,214,415	50,928,971	60,685,283
<b>Assets Acquired during the year</b>	0	231,794	50,384	400,620	1,590,323	2,273,121
<b>Assets Disposed during the year</b>	0	0	0	(229,810)	0	(229,810)
<b>Revaluation Increments/ (decrements)</b>	0	0	0	0	0	0
<b>Asset Balance at the end of the year</b>	660,658	5,315,366	848,051	3,385,225	52,519,294	62,728,594
<b>Accumulated Depreciation at the beginning of the year</b>	0	1,447,583	599,970	1,373,600	35,941,448	39,362,601
<b>Depreciation Expense Raised</b>	0	133,206	48,005	364,665	570,821	1,116,697
<b>Depreciation Expense Written Back on Disposals</b>	0	0	0	(108,152)	0	(108,152)
<b>Revaluation Increments/ (decrements)</b>	0	0	0	0	0	0
<b>Accumulated Depreciation at the end of Year</b>	0	1,580,789	647,975	1,630,113	36,512,269	40,371,146
<b>Rounding</b>		1	1	1	(1)	1
<b>Net Asset Values at the end of the year</b>	660,658	3,734,578	200,077	1,755,113	16,007,024	22,357,449



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**7 BORROWINGS**

(a) The Shire of York Borrowings are summarised as:

Actual 2007/2008 \$		Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
7,799	<b>Current Borrowings</b>		
	Loan Debentures	8,363	8,363
<u>7,799</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>8,363</u>	<u>8,363</u>
	<b>Non Current Borrowings</b>		
66,430	Loan Debentures	58,067	58,067
<u>66,430</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>58,067</u>	<u>58,067</u>
<u>74,229</u>	<b>TOTAL BORROWINGS AS AT 30TH JUNE</b>	<u>66,430</u>	<u>66,430</u>

(b) Loans Raised during the Financial Year

	Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
Howick St Car park Public Toilets	100,000	0
Co-Location Facility	200,000	0
Bowling Club Synthetic Greens (Self Supporting)	250,000	0
Land Acquisition (CBH)	200,000	0
Archive Facility	200,000	0
	<u>950,000</u>	<u>0</u>

No new Loans were raised during the 2008/2009 financial year.

(c) **Loan Repayments**

Council's Loan Liability is summarised as:

Program	Loan No.	Principal 1/07/2008 \$	Loans Raised 2008/2009 \$	Interest		Loan Repayment		Principal 30/6/09 \$
				Adopted Budget 2008/2009 \$	Actual 2008/2009 \$	Adopted Budget 2008/2009 \$	Actual 2008/2009 \$	
<b>Community Amenities</b>								
(*) Water Supply - Loan 60		74,229	0	5,141	5,141	7,799	7,799	66,430
<b>Other Property &amp; Services</b>								
Land Acquisition (CBH)		0	0	7,000	0	7,072	0	0
<b>SUB TOTAL</b>		<u>74,229</u>	<u>0</u>	<u>12,141</u>	<u>5,141</u>	<u>14,871</u>	<u>7,799</u>	<u>66,430</u>
<b>LESS</b> Change in Net Accrual					(182)			
<b>TOTAL</b>		<u>74,229</u>	<u>0</u>	<u>12,141</u>	<u>4,959</u>	<u>14,871</u>	<u>7,799</u>	<u>66,430</u>
Loan Repayments to be financed by the Shire				7,000	0	7,072	0	
Loan Repayments reimbursed from external sources				5,141	5,141	7,799	7,799	
<b>TOTAL</b>				<u>12,141</u>	<u>5,141</u>	<u>14,871</u>	<u>7,799</u>	

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

All other loan repayments were financed by general purpose income.

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



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
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**8 RESERVES**

In accordance with Financial Management Regulation 38 the following Reserve account information is disclosed.

The transactions of the Reserve Funds are summarised as:

Actual 2007/2008 \$		Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
	<b>Plant Replacement Reserve</b>		
221,092	Balance brought forward 1st July	281,173	281,173
247,625	Plus transfer from General Purpose Funding	259,682	258,435
(187,544)	Less transfer To General Purpose Funding	(260,380)	(196,193)
<b>281,173</b>	<b>BALANCE AS AT 30TH JUNE</b>	<b>280,475</b>	<b>343,415</b>
	<b>Avon River Reserve</b>		
16,996	Balance brought forward 1st July	18,288	18,288
1,292	Plus transfer from General Purpose Funding	1,280	1,113
0	Less transfer To General Purpose Funding	0	0
<b>18,288</b>	<b>BALANCE AS AT 30TH JUNE</b>	<b>19,568</b>	<b>19,401</b>
	<b>Recreation Complex Reserve</b>		
245,642	Balance brought forward 1st July	264,314	264,314
18,672	Plus transfer from General Purpose Funding	18,502	56,096
0	Less transfer To General Purpose Funding	0	0
<b>264,314</b>	<b>BALANCE AS AT 30TH JUNE</b>	<b>282,816</b>	<b>320,410</b>
	<b>Town Planning Reserve</b>		
10,399	Balance brought forward 1st July	11,189	11,189
790	Plus transfer from General Purpose Funding	783	681
0	Less transfer To General Purpose Funding	0	0
<b>11,189</b>	<b>BALANCE AS AT 30TH JUNE</b>	<b>11,972</b>	<b>11,870</b>
	<b>Refuse Site Development Reserve</b>		
164,993	Balance brought forward 1st July	177,534	177,534
12,541	Plus transfer from General Purpose Funding	12,427	10,812
0	Less transfer To General Purpose Funding	0	0
<b>177,534</b>	<b>BALANCE AS AT 30TH JUNE</b>	<b>189,961</b>	<b>188,346</b>
	<b>Industrial Land Reserve</b>		
77,758	Balance brought forward 1st July	83,669	83,669
5,911	Plus transfer from General Purpose Funding	5,857	5,095
0	Less transfer To General Purpose Funding	0	0
<b>83,669</b>	<b>BALANCE AS AT 30TH JUNE</b>	<b>89,526</b>	<b>88,764</b>
	<b>Residency Museum Reserve</b>		
16,763	Balance brought forward 1st July	18,037	18,037
1,274	Plus transfer from General Purpose Funding	1,263	1,098
0	Less transfer To General Purpose Funding	(5,000)	0
<b>18,037</b>	<b>BALANCE AS AT 30TH JUNE</b>	<b>14,300</b>	<b>19,135</b>



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**8 RESERVES (Cont.)**

Actual 2007/2008 \$		Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
<b>Pioneer Memorial Lodge Reserve</b>			
152,816	Balance brought forward 1st July	137,594	137,594
11,593	Plus transfer from General Purpose Funding	9,632	8,379
(26,815)	Less transfer To General Purpose Funding	(14,370)	(16,509)
<u>137,594</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>132,856</u>	<u>129,464</u>
<b>Public Open Space Reserve</b>			
264	Balance brought forward 1st July	284	284
20	Plus transfer from General Purpose Funding	20	17
0	Less transfer To General Purpose Funding	0	0
<u>284</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>304</u>	<u>301</u>
<b>Community Bus Reserve</b>			
24,747	Balance brought forward 1st July	31,615	31,615
6,868	Plus transfer from General Purpose Funding	3,713	5,035
0	Less transfer To General Purpose Funding	0	0
<u>31,615</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>35,328</u>	<u>36,650</u>
<b>Centennial Gardens Reserve</b>			
95,134	Balance brought forward 1st July	98,288	98,288
7,231	Plus transfer from General Purpose Funding	6,880	7,539
(4,077)	Less transfer To General Purpose Funding	(3,525)	0
<u>98,288</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>101,643</u>	<u>105,827</u>
<b>Car Parking Reserve</b>			
49,645	Balance brought forward 1st July	53,418	53,418
3,773	Plus transfer from General Purpose Funding	3,739	3,253
0	Less transfer To General Purpose Funding	0	0
<u>53,418</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>57,157</u>	<u>56,671</u>
<b>Archives Reserve</b>			
41,698	Balance brought forward 1st July	44,867	44,867
3,169	Plus transfer from General Purpose Funding	3,141	2,732
0	Less transfer To General Purpose Funding	(35,000)	(26,353)
<u>44,867</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>13,008</u>	<u>21,246</u>
<b>Disaster Reserve</b>			
20,115	Balance brought forward 1st July	21,644	21,644
1,529	Plus transfer from General Purpose Funding	1,515	1,318
0	Less transfer To General Purpose Funding	0	0
<u>21,644</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>23,159</u>	<u>22,962</u>
<b>Water Supply Reserve</b>			
6,778	Balance brought forward 1st July	6,778	6,778
0	Plus transfer from General Purpose Funding	474	0
0	Less transfer To General Purpose Funding	0	0
<u>6,778</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>7,252</u>	<u>6,778</u>





**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
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**8 RESERVES (Cont.)**

Actual 2007/2008 \$		Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
	<b>Tied Grant Funding Reserve</b>		
166,401	Balance brought forward 1st July	147,354	147,354
65,000	Plus transfer from General Purpose Funding	0	631,683
(84,047)	Less transfer To General Purpose Funding	(108,470)	(13,863)
<u>147,354</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>38,884</u>	<u>765,174</u>
	<b>Staff Leave Reserve</b>		
98,174	Balance brought forward 1st July	105,636	105,636
7,462	Plus transfer from General Purpose Funding	7,395	6,433
0	Less transfer To General Purpose Funding	0	0
<u>105,636</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>113,031</u>	<u>112,069</u>
	<b>Main St (Town Precinct) Upgrade Reserve</b>		
94,335	Balance brought forward 1st July	106,563	106,563
12,228	Plus transfer from General Purpose Funding	7,459	6,490
0	Less transfer To General Purpose Funding	0	0
<u>106,563</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>114,022</u>	<u>113,053</u>
	<b>Buildings Reserve</b>		
41,385	Balance brought forward 1st July	54,531	54,531
13,146	Plus transfer from General Purpose Funding	3,817	3,321
0	Less transfer To General Purpose Funding	0	0
<u>54,531</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>58,348</u>	<u>57,852</u>
	<b>Strategic Planning Reserve</b>		
16,340	Balance brought forward 1st July	17,582	17,582
1,242	Plus transfer from General Purpose Funding	1,231	1,071
0	Less transfer To General Purpose Funding	(16,340)	0
<u>17,582</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>2,473</u>	<u>18,653</u>
	<b>Cemetery Reserve</b>		
22,784	Balance brought forward 1st July	24,516	24,516
1,732	Plus transfer from General Purpose Funding	1,716	1,493
0	Less transfer To General Purpose Funding	0	0
<u>24,516</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>26,232</u>	<u>26,009</u>
	<b>York Town Hall Reserve</b>		
34,184	Balance brought forward 1st July	36,782	36,782
2,598	Plus transfer from General Purpose Funding	2,575	2,240
0	Less transfer To General Purpose Funding	(15,000)	0
<u>36,782</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>24,357</u>	<u>39,022</u>
	<b>Youth Capital Works Reserve</b>		
10,054	Balance brought forward 1st July	20,934	20,934
10,880	Plus transfer from General Purpose Funding	1,465	1,275
0	Less transfer To General Purpose Funding	(20,000)	0
<u>20,934</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>2,399</u>	<u>22,209</u>



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**8 RESERVES (Cont.)**

Actual 2007/2008 \$		Budget 2008/2009 \$	Actual 2008/2009 \$
	<b>Roads Reserve</b>		
50,272	Balance brought forward 1st July	54,093	54,093
3,821	Plus transfer from General Purpose Funding	3,787	3,294
0	Less transfer To General Purpose Funding	0	0
<u>54,093</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>57,880</u>	<u>57,387</u>
	<b>Land &amp; Infrastructure Development Reserve</b>		
178,236	Balance brought forward 1st July	180,333	180,333
332,097	Plus transfer from General Purpose Funding	815,805	10,982
(330,000)	Less transfer To General Purpose Funding	(305,000)	0
<u>180,333</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>691,138</u>	<u>191,315</u>
	<b>Greenhills Townsite Development Reserve</b>		
18,280	Balance brought forward 1st July	19,669	19,669
1,389	Plus transfer from General Purpose Funding	1,377	1,198
0	Less transfer To General Purpose Funding	(18,000)	0
<u>19,669</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>3,046</u>	<u>20,867</u>
	<b>RSL Memorial Reserve</b>		
16,593	Balance brought forward 1st July	17,854	17,854
1,261	Plus transfer from General Purpose Funding	1,250	1,088
0	Less transfer To General Purpose Funding	(15,000)	0
<u>17,854</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>4,104</u>	<u>18,942</u>
0	Rounding	0	2
<u>2,034,539</u>	<b>TOTAL RESERVES</b>	<u>2,395,239</u>	<u>2,813,794</u>

All of the above Reserve Accounts are Cash Backed and are disclosed as Restricted Cash Assets in Note 5 of the Annual Financial Statements.

It is anticipated that the Reserves will be utilised over the next 1 to 10 years .Council would expect further transfers to be made to some of the Reserves as funds are utilised.

**(b) Purpose of Cash Backed Reserves**

The purpose for which the abovementioned Reserves are set aside are as follows:

**Plant Replacement Reserve**

- to be used to fund plant purchase or major capital repairs

**Avon River Reserve**

- to maintain and protect the Avon River and its environs.

**Recreation Complex Reserve**

- to provide for the proposed multi purpose community centre and ongoing development of recreation facilities

**Town Planning Reserve**

- to develop and review the York Town Planning schemes and amendments.

**Refuse Site Development Reserve**

- to be used for ongoing maintenance and development of Council's waste management facilities.

**Industrial Land Reserve**

- for the continued development and expansion of an industrial subdivision within the Shire.

**Residency Museum Reserve**

- to fund capital expenditure and maintenance of the historical museum.

**Pioneer Memorial Lodge Reserve**

- to finance capital improvements and extensions to the seniors village (funded by the operational surplus of the Lodge)



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**8 RESERVES (Cont.)**  
**(b) Purpose of Cash Backed Reserves (Cont.)**

**Public Open Space Reserve**

- for the expansion and development of passive recreation areas within the Shire.

**Community Bus Reserve**

- to finance the changeover of the Community Bus (funded by the operational surplus of the Community Bus)

**Centennial Gardens Reserve**

- to be used for further expansion and capital repairs of the existing units.

**Car Parking Reserve**

- to fund the management and control of parking facilities in accordance with Councils Parking Plan.

**Archives Reserve**

- to provide a secure building for the safe storage of Councils Archival Records.

**Disaster Reserve**

- a contingency reserve to help fund recovery from any natural disaster.

**Water Supply Reserve**

- to hold funds raised through the water supply charge until the loan repayment is due.

**Tied Grant Funding Reserve**

- to segregate grant funds provided for specific projects until those projects are carried out.

**Staff Leave Reserve**

- to fund annual and long service leave requirements.

**Main St (Town Precinct) Upgrade Reserve**

- to provide funds to upgrade the Main St and the development of a Town Precinct.

**Buildings Reserve**

- for the construction and major capital improvements to all Council buildings.

**Strategic Planning Reserve**

- to provide for the preparation, ongoing replacement, amendment and printing costs associated with the Strategic Plan.

**Cemetery Reserve**

- to provide for the ongoing development of the existing York Cemetery or the development of a new site at a location to be determined

**York Town Hall Reserve**

- to provide for the ongoing development of the existing Town Hall in recognition of its significant heritage value to residents of the Shire

**Youth Capital Works Reserve**

- to provide for youth related infrastructure requirements

**Roads Reserve**

- to provide for future road resealing requirements

**Land & Infrastructure Development Reserve**

- for the purpose of funding the purchase of land and or buildings or the construction of buildings

**Greenhills Townsite Development Reserve**

- 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.

**RSL Memorial Reserve**

- to provide for the upgrading of the RSL Memorial



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**9 CASH FLOW INFORMATION**

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

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

<b>Actual</b> <b>2007/2008</b>		<b>Adopted</b> <b>Budget</b> <b>2008/2009</b>	<b>Actual</b> <b>2008/2009</b>
\$		\$	\$
(1,272,193)	Change in net equity from operations	98,108	2,410,260
	<b><u>Non cash flows changes in Net Equity</u></b>		
4,028,946	Depreciation	4,027,368	1,116,696
(336,600)	Profit/(loss) on sale of Fixed Assets	(665,310)	(5,919)
65,044	Changes to provisions	45,115	29,244
0	Bad & Doubtful Debts	0	7,496
(943,233)	Grants, Subsidies and Contributions Towards the Development of Assets	(2,496,021)	(1,396,649)
	<b><u>Change in Assets and Liabilities</u></b>		
1,496	(Increase)/Decrease in Inventory	6,145	12,613
(129,229)	(Increase)/Decrease in Accounts Receivables	272,088	9,080
53,741	Increase/(Decrease) in Accounts Payables	(24,369)	(100,693)
1	Rounding	0	(1)
<b><u>1,467,973</u></b>	<b>Cash flows provided by Operating Activities</b>	<b><u>1,263,124</u></b>	<b><u>2,082,127</u></b>
	Credit stand by arrangement and loan facilities		
	Council has a Credit Card facility of :-		
10,000	Credit Card Limit	10,000	10,000
(516)	Amount Utilised	0	(516)
	Council has Bank Overdraft facilities of:-		
500,000	Credit Facility	500,000	500,000
0	Amount Utilised	0	0
<b><u>509,484</u></b>	<b>Unused Facility available</b>	<b><u>510,000</u></b>	<b><u>509,484</u></b>
	<b>RECONCILIATION OF CASH</b>		
563,947	Cash at Bank - Operating	289,795	1,117,924
2,034,539	- Restricted Reserves	2,395,239	2,813,794
<b><u>2,598,486</u></b>	<b>TOTAL CASH</b>	<b><u>2,685,034</u></b>	<b><u>3,931,718</u></b>



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**10 TRUST FUND INFORMATION**

In accordance with Financial Management Regulation 37 the transactions of the Trust Fund are summarised as follows:

**TRUST FUND**  
**FOR THE PERIOD ENDING 30 JUNE 2009**

PARTICULARS	OPENING BALANCE	RECEIPTS		PAYMENTS		CLOSING BALANCE	
		ADOPTED	ACTUAL	ADOPTED	ACTUAL	ADOPTED	ACTUAL
		BUDGET		BUDGET		BUDGET	
	1/07/2008	2008/2009	2008/2009	2008/2009	2008/2009	2008/2009	30/06/2009
	\$	\$	\$	\$	\$	\$	\$
<b>DEPOSITS</b>							
Bawden - Subdivision Deposit							
L202 Osnaburg Rd Income	16,386	0	0	0	0	16,386	16,386
BCITF	11,848	35,000	14,774	31,848	23,975	15,000	2,647
Bond Land/Building Sales	0	0	216	0	216	0	0
Bond Quarry License	500	0	4,000	0	0	500	4,500
Bonds Building	53,000	21,600	0	30,400	29,000	44,200	24,000
Bonds Halls etc	4,420	4,940	3,500	6,120	2,200	3,240	5,720
Bonds Rental Properties	2,250	650	0	0	0	2,900	2,250
Builders Reg Board Levy	1,272	8,954	3,885	8,289	4,675	1,937	482
Cash Adjustments	381	80	0	0	0	461	381
Cat Trap Bond	20	500	331	470	261	50	90
Crossovers Palmbrook	56,000	0	0	8,000	0	48,000	56,000
Footpath & Kerb Bonds	30,500	4,000	5,500	7,000	10,000	27,500	26,000
Footpath Palmbrook	50,688	0	0	25,000	0	25,688	50,688
Greenhills Bushfire Brigade	114	0	0	0	0	114	114
Intersection Bonds Palmbrook	21,750	0	0	0	0	21,750	21,750
Key Bonds	2,160	740	540	900	880	2,000	1,820
Leeuwin Contributions	600	0	200	0	0	600	800
Motor Cross Track	2,127	0	0	0	200	2,127	1,927
Palmbrook Defects Bond	67,391	4,648	4,328	57	0	71,982	71,719
Palmbrook Public Open Space	119,509	8,142	7,676	0	0	127,651	127,185
Pioneer Memorial Lodge	0	187	0	45	0	142	0
Police Licensing	0	1,526,508	1,805,874	1,526,508	1,805,874	0	0
Preisig Subdivision	0	0	23,184	0	0	0	23,184
Rural Numbering Palmbrook	1,820	0	0	0	0	1,820	1,820
Sale of Property - Non							
Payment of Rates	8,041	0	0	0	0	8,041	8,041
Settlers House Bonds	0	0	25,000	0	0	0	25,000
Staff Social Club	350	350	400	0	350	700	400
Subdivision Bonds	3,920	42,384	0	42,164	0	4,140	3,920
Total Group Cleaning Bond	5,946	0	0	0	5,945	5,946	1
Town Planning Bond	1,300	6,090	2,400	4,790	800	2,600	2,900
Water Loan Assess 8890	15,830	0	5,176	2,157	2,156	13,673	18,850
Youth Advisory Committee	8,589	164	67	0	67	8,753	8,589
Rounding	0	0	0	(1)	0	1	0
<b>TOTAL</b>	<b>486,712</b>	<b>1,664,937</b>	<b>1,907,051</b>	<b>1,693,748</b>	<b>1,886,599</b>	<b>457,902</b>	<b>507,164</b>





**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**11 COMPARISON WITH RATE SETTING BUDGET**

The following information provides details of all income and expenditure together with movements to and from Reserve Accounts which have not been included in the Operating Statement but which have been included in the "Rate Setting Statement".

Actual 2007/2008 \$		Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
	<b>Non Operating Income</b>		
9,895	Principal Repayment Received (Community Groups)	7,779	7,799
	Proceeds from Disposal of Assets:		
280,000	Land	803,182	0
186,954	Plant and Equipment	337,753	127,577
632,484	Transfer from Reserves	816,085	252,918
0	Loans - Raised	950,000	0
<b>1,109,333</b>	<b>TOTAL</b>	<b>2,914,799</b>	<b>388,294</b>
	<b>Non Operating Expenditure</b>		
631,841	Purchase Land and Buildings	2,184,002	231,794
647,936	Purchase Plant and Equipment	768,201	400,620
38,804	Purchase Furniture and Equipment	93,375	50,384
1,355,445	Infrastructure Assets-Roads	2,430,862	1,590,323
36,533	Repayments of Debt-Principal	14,871	7,799
0	Supply of Community Loans	250,000	0
775,145	Transfer to Reserves	1,176,785	1,032,173
<b>3,485,704</b>	<b>TOTAL</b>	<b>6,918,096</b>	<b>3,313,093</b>

**12 RATING INFORMATION**

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

**(a) General and Minimum Rate**

Actual 2007/2008 \$		Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
0.097601	-General Rate Gross Rental Valued	0.104986	0.104986
\$685 pa	- Minimum Rate Gross Rental Valued	\$700 pa	\$700 pa
0.007036	-General Rate Unimproved Valued	0.006437	0.006437
\$795 pa	- Minimum Rate Unimproved Valued	\$820 pa	\$820 pa

**The Objects and Reasons for General and Minimum Rate**

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

The General Rates detailed above for the 2008/2009 financial year have been determined by the Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates.

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

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



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**12 RATING INFORMATION (Cont.)**

**(b) Information about discounts, incentives, concessions and write offs**

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

**(i) Discount on Rates and Service Charges**

The Council does not offered a discount if rates and charges are paid within 35 days of the date of service (which appears on the rate notice). The Council has implemented an incentive scheme detailed below.

**(ii) Incentive Scheme (Rates)**

An incentive scheme operates for early payment of rates. Each owner who pays rates on or before the due and payable date has his/her name placed in a draw. The first name drawn is the winner of a \$1,000 prize provided by Council.

Council, with the support of the following businesses, allowed those property owners who paid their rates levy by the due specified on the rates notice to participate in a draw for the following prizes.

**First Prize -** \$1,000 Bank Account with the York and Districts Community Bank Branch - Sponsored by Bendigo Bank

**Second Prize-** 200 litres of fuel - Sponsored by Statewide Fuel Distributors.

**Third Prize-** 4 Tickets to the West Australian Symphony Orchestra for the Wesfarmers Arts Masters "Memory of an Angel Concert " at the Perth Concert Hall in November 2008 Sponsored by WASO.

**Fourth Prize-** 1 night's accommodation for two adults in a family cabin or standard room provided by Aspen Parks.

**(iii) Rates Concession (Urban Farmland)**

The Council no longer provides an Urban Farmland Concession.

**(iv) Write Offs**

In accordance with Section 6.12 of the Local Government Act 1995 and Financial Management Regulation 42, details of debts written off

<u>Actual</u> <u>2007/2008</u>		<u>Adopted</u> <u>Budget</u> <u>2008/2009</u>	<u>Actual</u> <u>2008/2009</u>
\$		\$	\$
82	Rates	2,500	0
0	General Purpose Revenue	1,000	651
0	Recreation & Culture	0	543
<u>82</u>		<u>3,500</u>	<u>1,194</u>

**13 SERVICE CHARGES**

The Shire of York does not have any Service Charges as described in Section 6.38(1) of the Local Government 1995 and Regulation 54 of the Local Government (Financial Management) Regulations.



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**14 INTEREST CHARGES FOR THE LATE PAYMENT OF RATES CHARGES**

- (1) Pursuant to Section 6.51 of the Local Government Act and Financial Management Regulation 43(a) the Shire of York imposed the following rate of interest applicable for the late payment of rates and service charges and applied as follows:

- (a) Where no election has been made to pay the rate charge by instalments due
- (i) after it becomes due and payable; or
- (ii) 35 days after the date of issue of the rate notice
- which ever is the later.
- (b) Where an election has been made to pay the rate charge by instalments and an instalment remains unpaid after its due and payable.
- The rate of interest to apply is 11% and the estimated revenue from the imposition of the interest was as follows:

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

1st Instalment	Thursday, 16 October 2008
2nd Instalment	Tuesday, 16 December 2008
3rd Instalment	Monday, 16 February 2009
4th Instalment	Thursday, 16 April 2009

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

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

Actual 2007/2008 \$		Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
24,652	Interest Charges for the late Payment of Rates Charged	24,600	32,911
10,781	Instalment Interest Charges	10,750	12,383
13,896	Administration Charges for Instalment Options	14,000	15,272

**15 FEES AND CHARGES INFORMATION**

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

Actual 2007/2008 \$		Adopted Budget 2008/2009 \$	Actual 2008/2009 \$
39,271	Governance	51,100	36,983
10,793	General Purpose Funding	10,750	12,215
7,899	Law, Order, Public Safety	30,900	6,819
19,121	Health	19,500	14,713
18,620	Education and Welfare	25,000	18,872
372,796	Community Amenities	407,520	400,453
60,129	Recreation and Culture	69,113	70,789
50	Transport	150	50
109,651	Economic Services	100,050	51,112
168,567	Other Property and Services	94,950	119,046
<b>806,897</b>	<b>TOTAL FEES AND CHARGES</b>	<b>809,033</b>	<b>731,052</b>

- (b) Fees and Charges amended during the financial year are as follows:

No amendments were made during the 2008/2009 financial year.



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**16 COUNCIL MEMBERS - FEES, EXPENSES AND ALLOWANCES**

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

<u>Actual</u> <u>2007/2008</u> \$		<u>Adopted</u> <u>Budget</u> <u>2008/2009</u> \$	<u>Actual</u> <u>2008/2009</u> \$
	<b>-Annual Attendance Fee</b>		
22,840	Councillor (5) - \$4,910 per annum	24,550	24,550
9,140	President - \$9,820 per annum	9,820	9,820
	<b>- Expenses</b>		
6,330	- Telecommunications Allowance	6,660	6,660
361	- Travel Expenses	1,500	0
5,996	- Information Technology Allowance	6,000	6,000
	<b>-Annual Local Government Allowance</b>		
7,900	- President	8,500	8,500
1,975	- Deputy President	2,125	2,125
<u>54,542</u>		<u>59,155</u>	<u>57,655</u>

**17 INVESTMENT EARNINGS**

The Earnings from Investments are summarised as follows:

<u>Actual</u> <u>2007/2008</u> \$		<u>Adopted</u> <u>Budget</u> <u>2008/2009</u> \$	<u>Actual</u> <u>2008/2009</u> \$
65,485	General Account	68,000	85,845
130,922	Reserve Funds	132,103	114,575
<u>196,407</u>	<b>TOTAL</b>	<u>200,103</u>	<u>200,420</u>

**18 DEPRECIATION ON NON-CURRENT ASSETS**

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

<u>Actual</u> <u>2007/2008</u> \$		<u>Adopted</u> <u>Budget</u> <u>2008/2009</u> \$	<u>Actual</u> <u>2008/2009</u> \$
180	General Purpose Funding	177	180
70711	Governance	72,780	74,780
45,290	Law, Order, Public Safety	44,452	72,634
10,122	Health	10,002	10,092
19,330	Education and Welfare	18,871	19,166
0	Housing	0	0
9,319	Community Amenities	12,268	23,620
107,601	Recreation and Culture	72,410	114,788
3,518,414	Transport	3,539,480	533,597
11,515	Economic Services	11,358	11,651
236,464	Other Property and Services	245,570	256,188
<u>4,028,946</u>	<b>TOTAL</b>	<u>4,027,368</u>	<u>1,116,696</u>



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**19 MAJOR LAND TRANSACTIONS**

Council did not participate in any major land transactions.

**20 TRADING UNDERTAKINGS**

Council did not participate in any trading undertakings.

**21 CAPITAL AND LEASING COMMITMENTS**

At the reporting date, the Shire of York had the following obligations under non - cancellable operating leases.

Actual 2007/2008		Actual 2008/2009
\$		\$
11,315	Not Later than one year	943
943	Later than one year and not later than five years	0
0	Later than five years	0
<u>12,258</u>		<u>943</u>

At the reporting date, the Shire of York had made the following commitments in relation to capital purchases.

118,581	Not Later than one year	0
<u>118,581</u>		<u>0</u>

**22 FINANCIAL INSTRUMENTS**

**(a) Interest Rate Risk**

The following table details the Shire of York's exposure to interest rate risks as at 30th June 2009.

	Average Interest %	Variable Interest Rate	Less than 1 year	1 to 5 years	5 to 10 years	Non Interest Bearing	Total
		\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>							
Cash	4.50	4.55	3,930,868	0	0	850	3,931,718
Trade Receivables-Current	0	0	0	0	0	663,507	663,507
			<u>3,930,868</u>	<u>0</u>	<u>0</u>	<u>664,357</u>	<u>4,595,225</u>
<b>Financial Liabilities</b>							
Accounts Payable - Current	0	0	0	0	0	337,089	337,089
Employee entitlements - Current		0	0	0	0	422,203	422,203
Borrowings	7.0	0	8,363	39,959	18,108	0	66,430
			<u>8,363</u>	<u>39,959</u>	<u>18,108</u>	<u>759,292</u>	<u>825,722</u>

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

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

**(d) Investment of Council Funds:**

Currently the Shire of York does not have a formal Investment Policy. Staff have been operating under an informal policy of being conservative with regards to the risk of Shire funds and have restricted investment of funds to fixed interest term deposits with Australian Banks with preference being given to banks with branches located in York. From time to time quotes are sought from banks without a presence in York to ensure that competitive rates are achieved. It is intended to develop and adopt a formal investment policy during the 2009/10 Financial Year.



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**22 FINANCIAL INSTRUMENTS (Cont.)**

**(e) Credit Risk**

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

2007/2008			2008/2009	
Current	Non Current		Current	Non Current
\$	\$		\$	\$
177,276	26,064	Financial Assets	237,610	30,103
7,799	66,430	Rates and Annual Charges	8,363	58,066
-	-	Self Supporting Loans	-	-
496,318	-	Goods and Services Tax	400,327	-
<b>681,393</b>	<b>92,494</b>	General Debtors	<b>646,300</b>	<b>88,169</b>

**(f) Market Risk**

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

Actual 2007/2008			Actual 2008/2009	
\$			\$	
24,705	Impact of 1% Movement in Interest Rates on Investment Earnings (+/-)		48,883	
61,763	Impact of 2.5% Movement in Interest Rates on Investment Earnings (+/-)		122,207	

**(g) Liquidity Risk**

The maturity analysis for the Shire's financial liabilities is detailed as follows;

	Less than 1 year	1 to 5 years	Greater than 5 years	Total
	\$	\$	\$	\$
<b>Financial Liabilities</b>				
Accounts Payable - Current	335,536	0	0	335,536
Interest Bearing Liabilities	8,363	39,959	18,108	66,430
	<b>343,899</b>	<b>39,959</b>	<b>18,108</b>	<b>401,966</b>





**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**23 POSITION AT COMMENCEMENT OF FINANCIAL YEAR**

**(a) DETERMINATION OF OPENING FUNDS**

ACTUAL 30.06.2008 \$		Adopted Budget 2008/2009 \$	ACTUAL 30.06.2009 \$
	<b>Current Assets</b>		
2,597,636	Cash at Bank / (Overdraft)	2,684,184	3,930,868
850	Cash on Hand	850	850
681,393	Receivables	403,670	663,507
33,549	Stock on Hand	38,254	20,936
<b>3,313,428</b>		<b>3,126,958</b>	<b>4,616,161</b>
	<b>Less Current Liabilities</b>		
(435,620)	Accounts Payable	(396,783)	(337,089)
(397,042)	Accrued Annual Leave	(440,167)	(422,203)
(7,799)	Current Loan Liability	(7,799)	(8,363)
<b>(840,461)</b>		<b>(844,749)</b>	<b>(767,655)</b>
<b>2,472,967</b>	<b>SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES</b>	<b>2,282,209</b>	<b>3,848,506</b>
	<b>ADJUSTMENTS</b>		
7,799	Add Back Current Loan Liability	7,799	8,363
(7,799)	Less Current Assets for Self Supporting Loan Repayments	(7,799)	(8,363)
(1,928,903)	Less Cash Backed Reserves and Restricted Funds (excluding LSL)	(2,282,209)	(2,701,725)
<b>544,064</b>	<b>OPENING/CLOSING FUNDS</b>	<b>0</b>	<b>1,146,781</b>

**(b) STATEMENT OF RECONCILIATION OF NET CURRENT ASSETS BROUGHT FORWARD**

In accordance with Financial Management Regulation 36(1)(b) the following reconciliation is provided between the Net Current Assets carried forward from the previous financial year, compared to the Net Current Assets detailed in the 2008/2009 Annual Budget.

Net Current Asset detailed in the 2008/2009 Annual Budget	<u>565,736</u>
Net Current Assets Brought Forward as at 1st July 2008.	<u>544,064</u>

**24 CAPITAL EXPENDITURE BY PROGRAM**

Actual Capital Expenditure incurred by Program is summarised as follows:

Program	Furniture and Equipment	Land and Buildings	Plant and Equipment	Roads	Infrastructure Recreation Facilities	Other	Total
	\$	\$	\$	\$	\$	\$	\$
Governance	7,149	26,353	66,707	0	0	0	100,209
Law, Order, Public Safety	0	0	0	0	0	0	0
Health	2,709	0	55,833	0	0	0	58,542
Education and Welfare	0	3,208	0	0	0	0	3,208
Housing	0	0	0	0	0	0	0
Community Amenities	0	85,353	28,239	0	0	0	113,592
Recreation and Culture	40,526	37,168	5,680	0	0	0	83,374
Transport	0	0	242,407	1,582,037	0	0	1,824,444
Economic Services	0	0	0	0	0	8,286	8,286
Other Property & Services	0	79,712	1,754	0	0	0	81,466
<b>TOTAL</b>	<b>50,384</b>	<b>231,794</b>	<b>400,620</b>	<b>1,582,037</b>	<b>0</b>	<b>8,286</b>	<b>2,273,121</b>



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**25 FINANCIAL INFORMATION BY RATIO**

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

<u>2006/2007</u> <u>Percent</u>	<u>2007/2008</u> <u>Percent</u>			<u>2008/2009</u> <u>Percent</u>
1.50:1	1.74:1	(a)	<b>Current Ratio</b> <u>(Current Assets Minus Restricted Assets)</u> (Current Liabilities-Liabilities Associated with Restricted Assets)	2.49:1
3.28%	3.79%	(b)	<b>Debt Ratio</b> <u>Total Liabilities</u> Total Assets	3.18%
2.77%	0.82%	(c)	<b>Debt Service Ratio</b> <u>Debt Service Cost</u> Available Operating Revenue	0.18%
44%	42%	(d)	<b>Rate Coverage Ratio</b> <u>Net Rate Revenue</u> Operating Revenue	40%
5%	7.14%	(e)	<b>Outstanding Rates Ratio</b> <u>Rates Outstanding</u> Rates Collectable	8.63%
2%	1.32%	(f)	<b>Gross Debt to Revenue Ratio</b> <u>Gross Debt</u> Total Revenue	0.92%
1.32:1	1.29:1	(f)	<b>Untied Cash to Trade Creditors Ratio</b> <u>Untied Cash</u> Unpaid Trade Creditors	3.31:1
1%	0.76%	(f)	<b>Gross Debt to Economically Realisable Assets Ratio</b> <u>Gross Debt</u> Economically Realisable Assets	0.60%

**DEFINITIONS**

“available operating revenue” means the operating revenue-

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

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

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

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

“economically realisable assets” means total assets other than infrastructure assets;

“gross debt” includes all borrowings under section 6.20 and all utilised bank overdrafts;

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



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**25 FINANCIAL INFORMATION BY RATIO (Cont.)**  
**DEFINITIONS (Cont.)**

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

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

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

“**rates collectable**” means the amount of-

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

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

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

“**rates outstanding**” means unpaid rates collectable;

“**restricted assets**” has the same meaning as in Australian Accounting Standards;

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

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

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

**26 TRADE AND OTHER RECEIVABLES**

Receivables due to the Shire include the following:

<u>ACTUAL</u> <u>2007/2008</u> \$		<u>ACTUAL</u> <u>2008/2009</u> \$
	<u>Current</u>	
177,276	Rates	237,610
16,176	LSL Due from Other Councils	16,176
540,750	Sundry Debtors	456,830
(65,183)	Less Provision for Doubtful Debts	(72,679)
7,799	Long Term Loans-Interest Free & Self Supporting	8,363
0	Goods and Services Tax	17,207
4,575	Prepayments	0
<u>681,393</u>		<u>663,507</u>
	<u>Non Current</u>	
26,064	Rates Outstanding-Pensioner Deferred	30,103
66,430	Long Term Loans-Interest Free and Self Supporting	58,066
<u>92,494</u>		<u>88,169</u>

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

**27 INVENTORIES**

<u>ACTUAL</u> <u>2007/2008</u> \$		<u>ACTUAL</u> <u>2008/2009</u> \$
<u>33,549</u>	Comprises of Construction Materials, Fuels and Consumables	<u>20,936</u>

All inventories at balance date have been valued at cost.



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**28 TRADE AND OTHER PAYABLES**

<u>ACTUAL</u> <u>2007/2008</u>		<u>ACTUAL</u> <u>2008/2009</u>
\$		\$
433,425	Sundry Creditors	335,536
460	Goods and Services Tax	0
1,735	Accrued Expenses - Interest on Loans	1,553
<u>435,620</u>	<b>Total</b>	<u>337,089</u>

**29 PROVISIONS**

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

<u>ACTUAL</u> <u>2007/2008</u>		<u>ACTUAL</u> <u>2008/2009</u>
\$		\$
	<b><u>Current</u></b>	
232,077	-Accrued Annual Leave	280,857
139,680	-Accrued Long Service Leave	116,061
19,994	- Provision for Sick Leave	19,994
5,291	- LSL Leave Owed To Other Local Governments	5,291
<u>397,042</u>		<u>422,203</u>
	<b><u>Non Current</u></b>	
30,369	- Accrued Long Service Leave	34,452
<u>30,369</u>		<u>34,452</u>
<u>427,411</u>		<u>456,655</u>

**30 EMPLOYEE NUMBERS AND REMUNERATION**

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

**No. of Employees**

<u>2007/2008</u>	<u>Annual Salary Range</u>	<u>2008/2009</u>
1	\$130,000 up to \$140,000 per annum	1
	<b>Total Number of Employees</b>	
32	The number of full time equivalent employees at 30 June	32.25

**31 ECONOMIC DEPENDENCY**

A significant portion of revenue is received by way of grants from the State and Federal Government  
The total of grant revenue from government sources is disclosed in Note 2

**32 CONTINGENT LIABILITIES**

Council does not have any known contingent liabilities at 30th June 2009

**33 JOINT VENTURES**

**Centennial Park Aged Care**

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

**INDEPENDENT AUDIT REPORT**

**TO: RATEPAYERS OF SHIRE OF YORK**

**Report on the Financial Report**

We have audited the financial report of the Shire of York, which comprises the Balance Sheet as at 30 June 2009 and the Income Statement, Statement of Changes in Equity, Cash Flow Statement, Rate Setting Statement and the notes to and forming part of the financial report for the year ended on that date.

**The Responsibility of the Council for the Financial Report**

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

**Auditor's Responsibility**

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

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

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

**Independence**

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



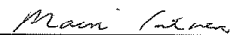
**Auditor's Opinion**

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

- (i) gives a true and fair view of the financial position of the Shire of York as at 30 June 2009 and of its financial performance for the year ended on that date; and
- (ii) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards (including the Australian Accounting Interpretations).

**Statutory Compliance**

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

  
MACRI PARTNERS  
CERTIFIED PRACTISING ACCOUNTANTS  
28 THOROGOOD STREET  
BURSWOOD WA 6100

  
A MACRI  
PARTNER

PERTH  
DATED THIS 20<sup>th</sup> DAY OF DECEMBER 2009.