



SHIRE OF YORK

NOTICE OF MEETING

Dear Committee Members

I respectfully advise that the **AUDIT AND RISK COMMITTEE MEETING** will be held in Council Chambers, York Town Hall, York on Tuesday, 7 December 2021, commencing at 3.00pm.

MEETING AGENDA ATTACHED

Chris Linnell

CHRIS LINNELL
CHIEF EXECUTIVE OFFICER

Date: 2 December 2021

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1 OPENING

1.1 Declaration of Opening

1.2 Disclaimer

The Presiding Member advises the following:

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

This meeting is being recorded on a digital audio device to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016 that nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the presiding member.

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

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

1.3 Standing Orders

1.4 Announcement of Visitors

1.5 Declarations of Interest that Might Cause a Conflict

Councillors/Staff are reminded of the requirements of s5.65 of the Local Government Act 1995, to disclose any interest during the meeting when the matter is discussed and also of the requirement to disclose an interest affecting impartiality under the Shire of York’s Code of Conduct.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

1.6 Declaration of Financial Interests

A declaration under this section requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision making procedure relating to the matter the subject of the declaration.

Other members may allow participation of the declarant if the member further discloses the extent of the interest and the other members decide that the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

1.7 Disclosure of Interests that may affect Impartiality

Councillors and staff are required (Code of Conduct), in addition to declaring any financial interest, to declare any interest that might cause a conflict. The member/employee is also encouraged to disclose the nature of the interest. The member/employee must consider the nature and extent of the interest and whether it will affect their impartiality. If the member/employee declares that their impartiality will not be affected then they may participate in the decision making process.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

2 ATTENDANCE

2.1 Members

2.2 Staff

2.3 Apologies

2.4 Leave of Absence Previously Approved

3 APPLICATIONS FOR LEAVE OF ABSENCE

4 PRESENTATIONS

5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Audit and Risk Committee Meeting - 7 September 2021

Confirmation

That the minutes of the Audit and Risk Committee Meeting held on 7 September 2021 be confirmed as a correct record of proceedings.

6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

7 OFFICER'S REPORTS

7.1 FINANCE AND COSTING REVIEW SUMMARY – QUARTER ONE

File Number:	FI.FRP
Author:	Dimple Kaur, Finance Manager
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not applicable
Appendices:	1. Grant Register ↓ 2. Financial Costing Review - Quarter 1 ↓ 3. Projected Financial Activity Statement - Quarter 1 ↓

NATURE OF THE AUDIT COMMITTEE'S ROLE IN THE MATTER

Review

PURPOSE OF REPORT

This report presents the results of the first quarter Finance and Costing Review (FACR) for the period ending 30 September 2021 for the Audit and Risk Committee's consideration and recommendation to Council.

BACKGROUND

On a quarterly basis, Officers undertake a FACR, the results of which are presented to the Audit and Risk Committee. This process was implemented to ensure regular monitoring of income and expenditure in accordance with the adopted budget and to improve accountability, transparency and knowledge of Officers who are responsible for accounts within the budget.

The 2021/22 annual budget was adopted by Council at its Special Council Meeting on 8 July 2021 (020721). As part of adopting the budget the following was also resolved (030721):

“That, with regard to Material Variance Reporting for 2021/22, Council:

- 1. Resolves in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards, to adopt the percentage of 10% for items with a variance of \$5,000 or more for reporting material variances in the Statement of Financial Activity.”***

Officers use the above resolution as a guide for highlighting any variations and as a basis for any budget amendment requests.

The first quarter review assists to inform the budget planning process by highlighting over or under income and expenditures and forecasting the year end position. Officers have reported on major variances in accordance with the reporting thresholds adopted by Council and provided comments where applicable.

COMMENTS AND DETAILS

As part of the annual budget preparation, Officers across the organisation are assigned projects and accounts within the budget for which they are responsible to monitor and manage. At the close of the quarter, responsible Officers met with the Executive Leadership Team to analyse budgets and consider any variations to the adopted budget. The review considers a number of factors including what has occurred during the previous few months, the likely operating environment over the remaining months and the estimated impact on the Shire's financial position at year end.

Following this review process, a summary of all material variances was compiled for consideration by the Audit and Risk Committee and is presented in Appendix 2. The following table provides a summary of the anticipated year end position incorporating the proposed amendments with a surplus of \$427 expected as a result.

ITEM	2021/22 ANNUAL BUDGET	FACR QTR 1 YEAR END FORECAST	VAR TO CURRENT BUDGET \$	VAR TO CURRENT BUDGET %
Operating Revenue	10,442,811	316,689	10,126,121	3%
Operating Expenditure	(11,439,620)	(51,280)	(11,388,340)	0.45%
OPERATING SUB-TOTAL	(996,810)	265,409	(1,262,219)	-26.6%
NON-CASH ITEMS ADDED BACK	2,834,903	(15,000)	2,849,904	-0%
CAPITAL PROGRAM	(5,518,568)	(250,836)	(5,267,732)	5%
BORROWINGS & OTHERS	612,000	0	-	0%
RESERVES	635,000	0	-	0%
OPENING FUNDS	2,433,474	0	-	0%
NET SURPLUS/(DEFICIT)	0	427	427	

The above table is presented in more detail at Appendix 3 (Projected Financial Activity Statement). The net increase/(decrease) reported within the projected financial activity statement comprises the following notable variances:

- **OPERATING REVENUE AND EXPENDITURE**

Revenues – net reduction \$318,689

Whilst there has been significant movement to revenues throughout the year, the net reduction at the end of the first quarter relates mainly to the movements in road funding. Contact has been made with the Federal Department of Infrastructure, Transport, Regional Development and Communications to determine whether a reallocation of these funds is possible. Officers will provide Council with an update following confirmation from the Department. The surplus funds identified from rates write off non-taxable of \$50,000 and rates debt recovery of \$100,000 will be reallocated for this financial year expenses for multiple projects which includes but is not limited to verge clearing \$48,000 and hockey oval maintenance \$25,000.

Expenses – net reduction of \$51,280

While increases were identified in areas such as IT improvements and renewals, other reductions within the operating expenditure including the delay in the appointment of Belgravia Leisure has resulted in only a minor uplift.

- **CAPITAL PROGRAM**

The table above shows a significant decrease to the capital works program since budget adoption of \$250,836. This is driven by a reduction in road works due to project delay. Regional Road Group part funded projects such as the York-Tammin (Goldfields) Road have had to be carried forward, with expenditure in 2021/22 reducing from \$527,534 to \$50,000.

The review highlights a minor year-end surplus position. While positive, there will be an impact upon future years with road projects expected to be carried forward into 2022/23 subject to Council resolution. In many cases, the results can be attributed to an extremely challenging year driven by unseasonal weather and constrained by both resources and organisational capacity. Officers will continue to monitor income and expenditure accordingly and present amendments to the Audit and Risk Committee as required.

IMPLICATIONS TO CONSIDER**Consultative**

Office of the Auditor General

Policy Related

F3 Significant Accounting Policies

F11 Financial Planning and Sustainability

Financial

The financial impact of the FACR for the quarter ending 30 September 2021 is outlined within Appendix 2. A year end surplus of \$427 is anticipated following the review.

Legal and Statutory

Local Government Act 1995

Section 6.2 *Local government to prepare annual budget*

Section 6.10 *Financial management regulations*

Local Government (Financial Management) Regulations 1996

Part 2 Regulation 5(g) *CEO's duties as to financial management*

Part 3 Regulation 33A *Review of budget*

Risk Related

Failure to monitor and financially manage budgeted projects exposes Council to significant risk. This report helps to mitigate that risk.

However, the review does not seek to make amendments below the materiality threshold unless strictly necessary. The materiality threshold is set at \$5,000 as adopted by Council. Should a number of accounts exceed their budget within these thresholds, it poses a risk that the forecasted year end position may be understated. Officers continue to monitor the progress against each account to mitigate this risk.

VOTING REQUIREMENTS

Absolute Majority: No

RECOMMENDATION

That, with regard to the Finance and Costing Review Summary – Quarter One, the Audit and Risk Committee recommends to Council that it:

- 1. Accepts the first quarter Finance and Costing Review Summary as presented in Appendix 2.**
- 2. Receives the supporting information as presented in Appendices 1 and 3.**
- 3. Requests the Chief Executive Officer to amend the 2021/22 budget in accordance with the variations as presented in Appendix 2.**

**SHIRE OF YORK
GRANTS REGISTER**

GRANT INFORMATION			STATUS				IMPLEMENTATION				REPORTING
FUNDING PROVIDER	PURPOSE OF GRANT	AMOUNT REQUESTED/ ADOPTED BUDGET	TOTAL PROJECT COST	ACCEPTED / REJECTED	AMOUNT RECEIVED	DELIVERABLE DEADLINE 1	DELIVERABLE DEADLINE 2	DELIVERABLE DEADLINE 3	DELIVERABLE DEADLINE FINAL	FINAL REPORT/ ACQUITTAL DEADLINE	
NDRRA	WANDRRA AGRN 781 - Cyclone Joyce	\$ 252,000	\$ 336,000	ACCEPTED	\$ 300,480				30/06/2020	30/06/2020	
Healthway	YORKids	\$ 10,500	\$ 48,500	ACCEPTED	\$ 6,300				1/06/2021	30/06/2020	
Lotterywest	YORKids	\$ 10,000	\$ 48,500	REJECTED	\$ -				1/06/2021	30/06/2020	
DLGCS	YORKids	\$ 5,000	\$ 48,500	REJECTED	\$ -				1/06/2021	30/06/2020	
WA Local Government Grants Commission	Financial Assistance Grants - General Purpose	\$ 401,714	N/A	ACCEPTED	\$ 822,627				30/06/2020	31/01/2021	
WA Local Government Grants Commission	Financial Assistance Grants - Local Roads	\$ 289,477	N/A	ACCEPTED	\$ 648,467				30/06/2020	30/11/2020	
Department of Fire and Emergency Services	Emergency Services Levy Grants	\$ 48,120	\$ 48,120	ACCEPTED	\$ 49,957				27/05/2020	31/08/2020	
Department of Fire and Emergency Services	Bushfire Risk Mitigation Activity Fund	\$ 481,250	\$ 481,250	ACCEPTED	\$ 276,392				15/06/2020	15/06/2020	
Department of Fire and Emergency Services	Earthquake Risk Mitigation Activity Fund	\$ 250,000	\$ 250,000	ACCEPTED	\$ -	31/08/2019			31/08/2022	31/08/2022	
Main Roads WA	Street Lighting Subsidy	\$ 6,700	\$ 91,359	ACCEPTED	\$ 7,594				30/06/2020	30/06/2020	
Main Roads WA	Direct Road Grant	\$ 151,030	\$ 2,241,331	ACCEPTED	\$ 151,030				30/06/2020	30/06/2020	
Department of Fire and Emergency Services	DFES Capital Grants - Greenhills Fire Truck	\$ 472,649	\$ 472,649	ACCEPTED	\$ 472,649				1/07/2019	1/07/2019	
Lotterywest	Avon Park Upgrades	\$ 366,071	\$ 705,672	ACCEPTED	\$ 366,071	28/02/2020			30/04/2020	30/06/2020	
Department of Infrastructure, Regional Development and Cities	Skate Park Construction	\$ 350,000	\$ 350,000	ACCEPTED	\$ 350,000				30/06/2020	30/06/2020	
Lotterywest	Heritage Trails - Greenhills	\$ 56,237	\$ 83,785	ACCEPTED	\$ 14,683				21/03/2021	20/06/2021	
Bendigo Bank and Greenhills Progress Assoc	Heritage Trails - Greenhills	\$ 7,548	as above	ACCEPTED	\$ 5,547				21/03/2021	20/06/2021	
Department of Infrastructure	Roads to Recovery	\$ 396,868	\$ 661,868	ACCEPTED	\$ 400,000				30/06/2020	31/10/2020	
Main Roads WA	Regional Road Group Projects	\$ 321,669	\$ 630,244	ACCEPTED	\$ 321,669				30/06/2020	30/06/2020	
Communities Environment Program	Avon River Bank Restoration	\$ 20,000	\$ 35,000	ACCEPTED	\$ 20,000				1/12/2020	1/12/2020	
Department of Planning Lands and Heritage	Earthquake Building Mitigation Project	\$ 110,000	\$ 220,000	ACCEPTED	\$ 108,900	12/06/2020	28/08/2020		25/09/2020		
DLGSC	Town Hall Regional Venue Improvement Fund	\$ 113,450	\$ 126,136	ACCEPTED	\$ 103,136						

GRANT INFORMATION			STATUS			IMPLEMENTATION				REPORTING
FUNDING PROVIDER	PURPOSE OF GRANT	AMOUNT REQUESTED/ ADOPTED BUDGET	TOTAL PROJECT COST	ACCEPTED / REJECTED	AMOUNT RECEIVED	DELIVERABLE DEADLINE 1	DELIVERABLE DEADLINE 2	DELIVERABLE DEADLINE 3	DELIVERABLE DEADLINE FINAL	FINAL REPORT/ ACQUITTAL DEADLINE
WA Local Government Grants Commission	Financial Assistance Grants - General Purpose	\$ 397,438	N/A	ACCEPTED	\$ 857,259				30/06/2021	30/11/2021
WA Local Government Grants Commission	Financial Assistance Grants - Local Roads	\$ 268,023	N/A	ACCEPTED	\$ 644,160				30/06/2021	30/11/2021
Department of Fire and Emergency Services	Emergency Services Levy Grants	\$ 54,457	\$ 54,457	ACCEPTED	\$ 13,102				27/05/2020	31/08/2020
Main Roads WA	Street Lighting Subsidy	\$ 7,500	\$ 91,359	ACCEPTED	\$ -				30/06/2021	30/06/2021
Main Roads WA	Direct Road Grant	\$ 153,863	\$ 2,260,288	ACCEPTED	\$ 153,863				30/06/2021	30/06/2021
Main Roads WA	Regional Road Group Projects	\$ 362,419	\$ 543,629	ACCEPTED	\$ 144,968				30/06/2021	30/06/2021
Department of Infrastructure	Roads to Recovery COVID stimulus - Federal - various projects	\$ 396,868	\$ 396,868	ACCEPTED	\$ 400,500	30/09/2020	31/12/2020	31/03/2021	30/06/2021	31/10/2021
Local Roads and Community Infrastructure	COVID stimulus - Federal - various projects	\$ 433,684	\$ 300,000	ACCEPTED	\$ -	31/07/2020			30/06/2021	
Local Roads and Community Infrastructure	COVID stimulus - Federal - various projects	\$ -	\$ 133,684	ACCEPTED	\$ -	31/07/2020			30/06/2021	
Auspire - The Australia Day Council (WA)	To provide a Covid Safe event to community on Australia Day 2021	\$ 20,000	\$ 20,000	ACCEPTED	\$ 20,000				26/01/2021	28/02/2021
Auspire - The Australia Day Council (WA)	To provide printed material using the Australia Day Brand	\$ 1,000	\$ 1,000	ACCEPTED	\$ 1,000				26/01/2021	None
Department of Fire and Emergency Services	MAF Fire Mitigation	\$ 41,600	\$ 41,600	ACCEPTED	\$ 41,600				10/11/2021	30/11/2021
Local Roads and Community Infrastructure	COVID stimulus extension - Federal	\$ 383,098	\$ 383,098	ACCEPTED	\$ 248,169	1/07/2020			31/12/2021	30/06/2022
Department of Local Government, Sport & Cultural Industries	Wongborel/Mt Brown, Walwalying/Mt Bakewell and Along the Avon River	\$ 20,000	\$ 32,000	ACCEPTED	\$ 20,000				11/02/2020	
Department of Local Government, Sport & Cultural Industries	Spencers Brook Road Off Road Vehicle Facility upgrades (Motor Cross Track)	\$ 40,000		ACCEPTED	\$ 40,000	23/04/2021				
The Department of Primary Industries and Regional Development	Animal Welfare in Emergencies	\$ 8,358	\$ 11,000	ACCEPTED	\$ 7,598					30/06/2021
Royalties for Regions	Regional Event Scheme Funding	\$ 30,000		ACCEPTED	\$ 10,000	1/04/2022	1/04/2023	1/04/2024		30/06/2022
					\$ -					

		SHIRE OF YORK			Allocation of Surplus ... as at 02/12/2021	
GL	Description	pted Budget 30/6/2021	used Amended Budget	allocation of s	Explanation/Comments	
	20/21 Audited Surplus			0	Original Surplus included TPS, Town Hall, Adv FAGS, Swimming Pool, Age Friendly Plan	
119124	ARTS AND CULTURAL HERITAGE - PROJECTS	0	5,000	5,000	Retain \$5k for photos and framing	
043142	FURNITURE & EQUIPMENT ADMIN MUN	81,115	100,870	19,755	Server replacement cost increase due to ECM upgrade \$5,755. Audit leave accrual fixes before data transfer to Altus \$4k. \$10k Integrated Planning and Reporting software	
125170	VERGE CLEARING	48,000	96,000	48,000	\$48K additional budget identified due to unseasonal weather	
42184	OFFICE EXP-STATIONERY	14,500	10,500	(4,000)	Identified budget reduction not fully processed before adoption a further \$4K can be reallocated from this GL Account	
39107	WRITE OFFS TAXABLE	2,500	6,000	3,500	Allowance to be increased by \$3.5k to accommodate York Bowling Club write off	
31130	RATES WRITE OFF NON TAXABLE	100,000	50,000	(50,000)	Lower budget for this financial year due to speed of legal action	
31132	RATES DEBT RECOVERY COST	200,000	100,000	(100,000)	Aged debt recovery contractor has commence legal actions, but not all recovery and associated expenses likely to be incurred in this financial year	
42169	CONSULTANT FEES	116,840	142,260	25,420	The following additional expenses have been identified: Payroll services January - June 22 due to delayed replacement project - IT Vision \$8,920; Financial support during Finance Manager Recruitment - Accwest Consulting \$7,500, Major Projects Review - Butler Settineri \$5,000, Fraud and Corruption Framework - LGIS over and above member funds - LGIS \$9K (offset by LGIS reimbursement of \$5K for Business Continuity Plan)	
132255	EVENT APPLICATION FEES	0	(2,000)	(2,000)	More events to occur this year, no budget allocated	
42190	OFFICE EXP- SUNDRY MUNI	16,000	20,000	4,000	Random Alcohol and Drug testing	
113331	FOREST OVAL INFRASTRUCTURE	53,200	18,200	(35,000)	Project completed under budget	
143304	DEPOT BUILDING CAPITAL MUNI	44,800	31,000	(13,800)	Building Maintenance Officer Workshop sun shelter to be postponed until next financial year	
42232	PROCEEDS OF SALE VEHICLES	(58,000)	(73,000)	(15,000)	Vehicle sale EMCCS \$15K	

GL	Description	pted Budget 30/6, used	Amended Budget	allocation of s	Explanation/Comments
113166	OPERATIONAL AND MARKETING PLAN- YRCC	321,000	271,000	(50,000)	YRCC delayed handover. Belgravia Leisure expenses for 21/22 \$231,235. \$20k For Business Plan. \$2.6K legal advice. Review further at Mid Year Review
119122	ARTS AND CULTURAL HERITAGE - PLANNING	6,000	9,000	3,000	\$3k to public art plan
132304	AREA PROMOTION FURNITURE AND EQUIPMENT	10,000	0	(10,000)	Public WIFI at Information Bay to be deferred to future years
113349	CONVENTION CENTRE FURNITURE AND EQUIPMENT- CAPITAL MUN	10,000	5,000	(5,000)	YRCC outsourced. Review allocation at Mid Year Review
122411	TOWNSITE DRAINAGE	170,000	175,000	5,000	Drainage works at YRCC
125129	ROAD MAINTENANCE GENERAL	741,869	761,869	20,000	Talbot Road emergency purchases
64101	EARLY CHILDHOOD HUB MAINTENANCE	7,553	17,553	10,000	Lighting Pole decommission
113169	HOCKEY OVAL MAINTENANCE	26,804	51,804	25,000	Increase for leveling of second pitch
113347	MT BROWN PARK INFRASTRUCTURE	0	3,000	3,000	Defibrillator unit installation on Mount Brown
113365	PEACE PARK- BUILDING CAPITAL MUNI	20,000	0	(20,000)	Peace Park Power and Light Upgrades to be considered for next financial year budget
109141	STREET FURNITURE MAINTENANCE MUNI	5,964	10,964	5,000	Bench Seat Motor Museum requested
113117	CANDICE BATEMAN PARK MAINTENANCE	39,696	46,696	7,000	Old BBQ has failed and has been disconnected/ New slide required
42188	OFFICE EXP-COMPUTER EXP MUNI	204,856	209,856	5,000	Market creation website to include new road module
113143	YRCC EXPENDITURE GYM MUNI	5,000	15,000	10,000	\$7k gym equipment lease plus additional repairs to gym
41352	CHAMBERS- FURNITURE AND EQUIP MUNI	0	7,000	7,000	Live streaming
112304	SWIMMING POOL PLANT & EQUIPMENT	0	9,500	9,500	Pool vacuum replacement after failure
112303	SWIMMING POOL MUNI	0	12,000	12,000	Shade Sails Pool/ Project Brief complete

GL	Description	pted Budget 30/6, used	Amended Budget	Allocation of s	Explanation/Comments
122404	MUNICIPAL BRIDGE CONSTRUCTION PROJECTS	50,000	70,000	20,000	Addition of Mackie Siding Rd
122403	MUNICIPAL FOOTPATH CONSTRUCTION PROJECT	210,000	170,000	(40,000)	Henrietta Street works delayed due to Main Roads WA
122300	ROAD INFRASTRUCTURE PROJECTS	811,157	851,157	40,000	Light Industrial Area Investigation Works
125203	GRANT - RRG - ROADS	(351,689)	(33,000)	318,689	Grant funding reduced
122401	YORK-TAMMIN ROAD (GOLDFIELDS RD) - RRG PROJECT 2020/21	527,534	50,000	(477,534)	Expected \$50K of expenditure of which 2/3 recouped through grant funding
122402	MUNICIPAL ROAD CONSTRUCTION	270,000	486,043	216,043	Testing at gravel pits/ Lewis Rd/Talbot Rd West \$27k/Talbot West Rd Line Marking \$153k
	Additional surplus funds to be allocated			(427)	



SHIRE OF YORK
PROJECTED FINANCIAL ACTIVITY
FINANCE AND COSTING REVIEW 2021/22- Quarter 1

	2021/22 ANNUAL BUDGET	2021/22 YTD ACTUAL 30/09/2021	2021/22 FACR QTR 1	VAR TO BUDGET \$	VAR TO BUDGET %
OPERATING REVENUE					
General Purpose Funding	7,175,443	6,584,264	-	7,175,443	0%
Governance	2,720	3	-	2,720	0%
Law, Order Public Safety	122,367	10,092	-	122,367	0%
Health	22,800	17,346	-	22,800	0%
Education and Welfare	58,624	32,348	-	58,624	0%
Community Amenities	783,957	694,904	-	783,957	0%
Recreation and Culture	291,067	181,417	-	291,067	0%
Transport	1,683,527	187,863	318,689	1,364,838	19%
Economic Services	268,204	154,799	(2,000)	270,204	-1%
Other Property and Services	34,100	8,442	-	34,100	0%
	10,442,811	7,871,478	316,689	10,126,121	3%
LESS OPERATING EXPENDITURE					
General Purpose Funding	(757,496)	(67,572)	(146,500)	(610,996)	19%
Governance	(954,074)	(168,841)	30,420	(984,494)	-3%
Law, Order, Public Safety	(498,588)	(94,092)	-	(498,588)	0%
Health	(202,490)	(55,782)	-	(202,490)	0%
Education and Welfare	(168,968)	(23,230)	10,000	(178,968)	-6%
Community Amenities	(1,298,764)	(164,997)	5,000	(1,303,764)	0%
Recreation and Culture	(3,297,258)	(533,921)	(18,200)	(3,279,058)	1%
Transport	(2,681,574)	(434,359)	68,000	(2,749,574)	-3%
Economic Services	(1,397,341)	(245,275)	-	(1,397,341)	0%
Other Property & Services	(183,066)	(49,048)	-	(183,066)	0%
	(11,439,620)	(1,837,117)	(51,280)	(11,388,340)	0.45%
Increase/(Decrease)	(996,810)	6,034,361	265,409	(1,262,219)	-26.6%



SHIRE OF YORK
PROJECTED FINANCIAL ACTIVITY
FINANCE AND COSTING REVIEW 2021/22- Quarter 1

	2021/22 ANNUAL BUDGET	2021/22 YTD ACTUAL 30/09/2021	2021/22 FACR QTR 1	VAR TO BUDGET \$	VAR TO BUDGET %
ADD					
Principal Repayment Received - Loans	-	-	-	-	-
(Profit)/Loss on sale of assets	248,950	(1,982)	(15,000)	263,950	-6%
Movement in Contract Liabilities	-	6,840	-	-	-
Net Change in LSL Reserve	-	2,246	-	-	-
Accrued NC Leave Provisions	-	-	-	-	-
Depreciation Written Back	2,585,950	-	-	2,585,950	0%
Rounding	3	-	-	4	-33%
Total Non- Cash Items	2,834,903	7,104	(15,000)	2,849,904	(0)
Sub Total Operating	1,838,094	6,041,465	250,409	1,587,685	98%
LESS CAPITAL PROGRAMME					
Purchase Land & Buildings	(679,300)	(20,470)	(21,800)	(657,500)	3%
Infrastructure Assets	(2,951,659)	(114,137)	(260,291)	(2,691,368)	9%
Purchase Plant and Equipment	(1,106,000)	(37,719)	9,500	(1,115,500)	-1%
Purchase Furniture and Equipment	(121,710)	(534)	21,755	(143,465)	-18%
Repayment of Debt - Loan Principal	(251,899)	(50,113)	-	(251,899)	0%
Transfer to Reserves	(408,000)	(10,691)	-	(408,000)	0%
	(5,518,568)	(233,664)	(250,836)	(5,267,732)	5%
LESS FUNDING FROM					
Reserves	635,000	-	-	635,000	0%
Loans Raised	-	-	-	-	0%
Proceeds from Asset Sale	612,000	23,636	-	612,000	0%
Opening Funds	2,433,474	3,270,682	-	2,433,474	0%
	3,680,474	3,294,319	-	3,680,474	
ESTIMATED SURPLUS/(DEFICIT)	-	9,102,120	427	427	

8 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

9 QUESTIONS FROM MEMBERS WITHOUT NOTICE

10 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

11 CLOSURE