



**SHIRE OF YORK**

**ANNUAL FINANCIAL REPORT**

**2010-2011**



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

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



## **FINANCIAL REPORT**

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

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

### **STATEMENT BY CHIEF EXECUTIVE OFFICER**

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

Signed on the 14 of November 2011

Ray Hooper  
Chief Executive Officer



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

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

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



**SHIRE OF YORK**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE/TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2011**

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

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



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

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

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 2011**

	NOTES	RETAINED SURPLUS	RESERVES CASH BACKED	ASSET REVALUATION RESERVE	TOTAL EQUITY
Balance as at 1 July 2009		23,387,811	2,813,794	-	26,201,605
Net Result		2,630,799	-	-	2,630,799
Total Other Comprehensive Income		-	-	34,226,105	34,226,105
Reserve Transfers		(21,494)	21,494	-	-
<b>Balance as at 30 June 2010</b>		<b>25,997,116</b>	<b>2,835,288</b>	<b>34,226,105</b>	<b>63,058,509</b>
Net Result		1,059,851	-	-	1,059,851
Total Other Comprehensive Income		-	-	18,425,457	18,425,457
Reserve Transfers		1,159,929	(1,159,929)	-	-
<b>Balance as at 30 June 2011</b>		<b>28,216,896</b>	<b>1,675,359</b>	<b>52,651,562</b>	<b>82,543,817</b>

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



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

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

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





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

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

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



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

	CURRENT YEAR ESTIMATED 2010/11										CURRENT YEAR ACTUAL 2010/11													
	GENERAL RATE					MINIMUM RATE					GENERAL RATE					MINIMUM RATE								
	No. of Prop.	Rateable value \$	U.V. Rate in \$	Rate Yield \$	TOTAL \$	No.	Minimums Rateable value \$	Min. Rate \$	Yield \$	TOTAL \$	No. of Prop.	Rateable value \$	U.V. Rate in \$	Rate Yield \$	TOTAL \$	No.	Minimums Rateable value \$	Min. Rate \$	Yield \$	TOTAL \$				
General Rate GRV.	976	10,064,469	0.107943	1,086,389	1,800,550	904	790.00	714,160	1,800,550	976	10,064,469	0.107943	1,086,389	1,800,549	904	790.00	714,160	1,800,549	976	10,064,469	0.107943	1,086,389	1,800,549	
General Rate UV.	381	246,769,041	0.004863	1,200,038	1,455,038	255	35,146,622	255,000	1,455,038	381	246,769,041	0.004863	1,200,038	1,455,038	255	35,146,622	255,000	1,455,038	381	246,769,041	0.004863	1,200,038	1,455,038	
<b>SUB TOTAL GENERAL RATE</b>	<b>1,357</b>	<b>256,833,510</b>		<b>2,286,427</b>	<b>3,255,588</b>	<b>1,159</b>	<b>35,146,622</b>	<b>969,160</b>	<b>3,255,588</b>	<b>1,357</b>	<b>256,833,510</b>		<b>2,286,427</b>	<b>3,255,587</b>	<b>1,159</b>	<b>35,146,622</b>	<b>969,160</b>	<b>3,255,587</b>	<b>1,357</b>	<b>256,833,510</b>		<b>2,286,427</b>	<b>3,255,587</b>	
Interim Rates					38,000				38,000				21,710	21,710				21,710					21,710	
Back Rates					500				500															
<b>SUB TOTAL GENERAL RATE</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>38,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,500</b>	<b>-</b>	<b>-</b>		<b>21,710</b>	<b>21,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,710</b>	<b>-</b>	<b>-</b>		<b>21,710</b>	<b>-</b>	
<b>GRAND TOTAL</b>	<b>1,357</b>	<b>256,833,510</b>		<b>2,286,427</b>	<b>3,294,088</b>	<b>1,159</b>	<b>35,146,622</b>	<b>969,160</b>	<b>3,294,088</b>	<b>1,357</b>	<b>256,833,510</b>		<b>2,308,137</b>	<b>3,277,297</b>	<b>1,159</b>	<b>35,146,622</b>	<b>969,160</b>	<b>3,277,297</b>	<b>1,159</b>	<b>35,146,622</b>		<b>2,308,137</b>	<b>3,277,297</b>	



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

**(1) SIGNIFICANT ACCOUNTING POLICIES**

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

**1.1 Basis of Preparation**

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

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

**Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

**1.2 The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial report, but a separate statement of those monies appears at Note 9 on the financial report.

**1.3 Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated inclusive of applicable GST.

**1.4 Cash and Cash Equivalents**

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities on the Statement of Financial Position.

**1.5 Trade and Other Receivables**

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



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

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1.6 Inventories**

1.6.1 General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

1.6.2 Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realised value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the Statement of Comprehensive Income as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intention to release land for sale.

**1.7 Fixed Assets**

1.7.1 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

1.7.2 Revaluation

Certain asset classes may be re-valued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

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

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

1.7.3 Land under Roads

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

(a) is not to include as an asset -

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

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

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



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

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

1.7.4 Capitalisation Thresholds

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

Land	Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.
Buildings	Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.
Furniture and Equipment	Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.
Plant and Equipment	Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.

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

**1.8 Depreciation of Non-Current Assets**

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

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

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

**1.9 Investments and Other Financial Assets**

1.9.1 Classification

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

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

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



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

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*(ii) Loans and receivables*

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

*(iii) Held-to-maturity investments*

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

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

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

1.9.2 Recognition and de-recognition

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

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

1.9.3 Subsequent measurement

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

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

1.9.4 Impairment

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



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

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1.10 Estimation of Fair Value**

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

The fair value of financial instruments traded in active markets is based on quote market prices at the Statement of Financial Position date.

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

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

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

**1.11 Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 *'Impairment of Assets'* and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Statement of Comprehensive Income.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

**1.12 Trade and Other Payables**

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

**1.13 Employee Benefits**

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

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

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



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

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

**1.14 Borrowings**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**1.15 Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

**1.16 Leases**

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

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

**1.17 Joint Venture**

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

**1.18 Rates, Grants, Donations and other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**1.19 Superannuation**

The Council contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

**1.20 Rounding Off Figures**

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

**1.21 Comparative Figures**

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





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

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1.22 Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

**1.23 Budget Comparative Figures**

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

**1.24 Interest Rate Risk**

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

**1.25 Financial Information by Ratio**

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

**1.26 Adoption of New and Revised Accounting Standards**

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

These new and revised standards were:

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

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



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

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1.27 New Accounting Standards and Interpretations for Application in Future Periods**

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

Title and topic	Issued	Applicable	Impact
(i) AASB 9 – Financial Instruments	Dec-09	1-Jan-13	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated that the standard will have any material
(ii) AASB 124 – Related Party Disclosures	Dec-09	1-Jan-11	Nil – It is not anticipated the Council will have any related parties as defined by the Standard.
(iii) AASB 1053 – Application of Tiers of Australian Accounting Standards	Jun-10	1-Jul-13	Nil – Due to its nature and statutory requirements the Council will be deemed a Tier 1 entity and will continue to prepare general purpose financial statements.
(iv) AASB 2009-12 Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052]	Dec-09	1-Jan-11	Nil – The revisions embodied in this standard relate to standards which do not apply to local government (ie AASB 8) or are largely editorial in nature and will have minimal effect (if any) on the accounting practices of the Council.
(v) AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and interpretations 10 & 12]	Dec-09	1-Jan-13	Nil – The revisions embodied in this standard give effect to consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (ii) above).
(vi) AASB 2010 – 2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050 & 1052 and Interpretations 2, 4, 5, 15, 17, 127, 129 & 1052]	Jun-10	1-Jul-13	Nil – None of these amendments will have any effect on the financial report as the standard does not apply in the case of general purpose financial statements.



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

**1 SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

<b>Title and topic</b>	<b>Issued</b>	<b>Applicable</b>	<b>Impact</b>
(vii) AASB 2010 – 4 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 1, AASB 7, AASB 101 & AASB134 and Interpretation 13]	Jun-10	1-Jan-11	Nil – The revisions are part of the AASB’s annual improvement project to help ensure consistency with presentation, recognition and measurement criteria of IFRSs. It is not anticipated these will have any effect on the Council.
(viii) AASB 2010 – 5 Amendments to Australian Accounting Standards [AASB 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Interpretations 112, 115, 127, 132 & 1042]	Oct-10	1-Jan-11	Nil – The revisions embodied in this standard are largely editorial in nature or relate to standards not applicable to the Council and will have minimal effect (if any) on the accounting practices of the Council.
(ix) AASB 2010 – 6 Amendments to Australian Accounting Standards – Disclosure on Transfer of Financial Assets [AASB 1 & AASB 7]	Nov-10	1-Jul-11	Nil – The revisions embodied in this standard amend disclosures required on transfer of financial assets. The Council is not expected to have any qualifying transfer.
(x) AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	Dec-10	1-Jan-13	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).
(xi) AASB 2010 – 8 Amendments to Australian Accounting Standards – Deferred Tax: Recovery of Underlying Assets [AASB 112]	Dec-10	1-Jan-12	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2010 – 9 Amendments to Australian Accounting Standards – Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters [AASB 1]	Dec-10	1-Jul-11	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2009- 14 Amendments to Australian Interpretations – Prepayments of a minimum Funding Requirement [AASB Interpretation 14]	Dec-09	1-Jan-11	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2010 – 10 Further Amendments to Australian Accounting Standards – Removal of Fixed Dates for First-time Adopters [AASB 2009-11 & AASB 2010-7]	Dec-10	1-Jan-13	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.



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

**2 REVENUES AND EXPENSES**

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

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

**3 DESCRIPTION OF FUNCTIONS/ACTIVITIES**

**Description of Programs**

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**GOVERNANCE**

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

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION & WELFARE**

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

**HOUSING**

Maintenance of staff and rental housing.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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



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

**3 DESCRIPTION OF FUNCTIONS/ACTIVITIES (continued)**

**ECONOMIC SERVICES**

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

**OTHER PROPERTY AND SERVICES**

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

**4 CASH AND CASH EQUIVALENTS**

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

**\*Restrictions on Cash**

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

**5 FIXED ASSETS**

**5.1 Disposal of Asset by Class**

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

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

**5.2 Disposal of Assets by Program**

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

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



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

**5 FIXED ASSETS (continued)**

**5.4 Fixed Assets according to Class**

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

**5.5 Movements in Carrying Amounts**

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

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



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

**6 BORROWINGS INFORMATION**

**6.1 Loan Borrowings**

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

**6.2 Loans Raised during the Financial Year**

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

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

**6.3 Loan Repayments**

Council's Loan Liability is summarised as:

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

(\*) Self Supporting Loan financed by payments from third parties.  
 All other loan repayments were financed by general purpose income.  
 Council does not hold any unspent loan funds as detailed in Financial Management Regulation 48.



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

**7 RESERVES**

The transactions of the Reserve Funds are summarised as follows:

**7.1 Plant Replacement Reserve (Cash Backed)**

Purpose - Acquisition of plant and major capital repairs for plant

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

**7.2 Avon River Reserve (Cash Backed)**

Purpose - Maintain and protect Avon River and its environs

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

**7.3 Recreation Complex Reserve (Cash backed)**

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

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

**7.4 Town Planning Reserve (Cash backed)**

Purpose - Develop and review York Town Planning Schemes and amendments

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

**7.5 Refuse Site Development Reserve (Cash Backed)**

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

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





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

**7 RESERVES (continued)**

Actual 2009/2010 \$		Adopted Budget 2010/2011 \$	Actual 2010/2011 \$
<b>7.6 Industrial Land Reserve (Cash backed)</b>			
Purpose - Development and expansion of an industrial subdivision within the Shire			
88,764	Balance brought forward 1st July	93,280	93,280
	Plus Transfer from Accumulated Surplus		
4,516	- Interest Received		
	- Other	3,910	6,851
	Less Transfer To Accumulated Surplus		
	- Other		
<u>93,280</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>97,190</u>	<u>100,131</u>
<b>7.7 Residency Museum Reserve (Cash Backed)</b>			
Purpose - Fund capital expenditure and maintenance of the historical museum			
19,136	Balance brought forward 1st July	20,109	20,109
	Plus Transfer from Accumulated Surplus		
973	- Interest Received	843	1,476
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other - Replace ceiling & upgrade to comply with BCA	(15,000)	(11,831)
<u>20,109</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>5,952</u>	<u>9,754</u>
<b>7.8 Pioneer Memorial Lodge Reserve (Cash Backed)</b>			
Purpose - Finance capital improvements and extensions to seniors village (from operational surpluses of the Lodge)			
129,464	Balance brought forward 1st July	131,467	131,467
	Plus Transfer from Accumulated Surplus		
6,625	- Interest Received	5,510	9,517
	- Other		
	Less Transfer To Accumulated Surplus		
(4,622)	- Other - Sewer Connection & wheel chair access	(12,000)	(11,598)
<u>131,467</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>124,977</u>	<u>129,386</u>
<b>7.9 Public Open Space Reserve (Cash Backed)</b>			
Purpose - Expansion and development of passive recreation areas within the Shire			
302	Balance brought forward 1st July	317	317
	Plus Transfer from Accumulated Surplus		
15	- Interest Received	13	23
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other		
<u>317</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>330</u>	<u>340</u>
<b>7.10 Community Bus Reserve (Cash Backed)</b>			
Purpose - Finance the changeover of the Community Bus (funded from operational surpluses of the Community Bus)			
36,650	Balance brought forward 1st July	40,142	40,142
	Plus Transfer from Accumulated Surplus		
3,492	- Interest Received	1,682	2,949
	- Other	1,317	5,508
	Less Transfer To Accumulated Surplus		
	- Other		
<u>40,142</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>43,141</u>	<u>48,598</u>
<b>7.11 Centennial Gardens Reserve (cash backed)</b>			
Purpose - Further expansion and capital repairs of the existing units			
105,827	Balance brought forward 1st July	106,652	106,652
	Plus Transfer from Accumulated Surplus		
5,384	- Interest Received	4,470	7,628
	- Other		3,415
	Less Transfer To Accumulated Surplus		
(4,559)	- Other - upgrade car parking	(16,000)	(10,145)
<u>106,652</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>95,122</u>	<u>107,550</u>



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

**7 RESERVES (continued)**

<u>Actual</u> <u>2009/2010</u> \$		<u>Adopted</u> <u>Budget</u> <u>2010/2011</u> \$	<u>Actual</u> <u>2010/2011</u> \$
<b>7.12 Car Parking Reserve (cash backed)</b>			
Purpose - The Management and control of parking facilities in accordance with Councils Parking Plan			
56,671	Balance brought forward 1st July	59,554	59,554
	Plus Transfer from Accumulated Surplus		
2,883	- Interest Received	2,496	3,362
	- Other	89,100	
	Less Transfer To Accumulated Surplus		
	- Other - Car Park Deelopment	(100,000)	(43,312)
<u>59,554</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>51,150</u>	<u>19,604</u>
<b>7.13 Archives Reserve (cash backed)</b>			
Purpose - To provide a secure building for the safe storage of Councils archival records			
21,246	Balance brought forward 1st July	22,327	22,327
	Plus Transfer from Accumulated Surplus		
1,081	- Interest Received	936	1,486
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(14,000)	(6,586)
<u>22,327</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>9,263</u>	<u>17,227</u>
<b>7.14 Disaster Reserve (cash backed)</b>			
Purpose - To help fund recover from a natural disaster			
22,962	Balance brought forward 1st July	24,130	24,130
	Plus Transfer from Accumulated Surplus		
1,168	- Interest Received	1,011	1,772
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other Plant Purchases		
<u>24,130</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>25,141</u>	<u>25,902</u>
<b>7.15 Water Supply Reserve (cash backed)</b>			
Purpose - To hold funds raised through water supply charge until loan repaymety is due			
6,778	Balance brought forward 1st July	6,778	6,778
	Plus Transfer from Accumulated Surplus		
	- Interest Received		
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other		
<u>6,778</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>6,778</u>	<u>6,778</u>
<b>7.16 Tied Grant Funding Reserve (cash backed)</b>			
Purpose - To segregate grant funds provided for specific projects until those projects are carried out			
765,174	Balance brought forward 1st July	919,886	919,886
	Plus Transfer from Accumulated Surplus		
	- Interest Received		20,991
692,873	- Other		
	Less Transfer To Accumulated Surplus		
(538,161)	- Other SEAVROC	(147,537)	(117,683)
	- Other Regional Waste Management Strategy	(45,000)	
	- Other Royalties for Regions Co-Location Facility	(608,157)	
	- Other Royalties for Regions Recreation Complex	-	(629,148)
	- Other Crime prevention	(20,000)	
	- Other Mannavale, Qualen West & Spencers Brook Bridges	(8,000)	(8,000)
	- Other Avon Terrace - Ford St	(54,862)	(54,862)
<u>919,886</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>36,330</u>	<u>131,184</u>



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

**7 RESERVES (continued)**

<u>Actual 2009/2010</u> \$		<u>Adopted Budget 2010/2011</u> \$	<u>Actual 2010/2011</u> \$
<b>7.17 Staff Leave Reserve (cash backed)</b>			
Purpose - To fund annual and long service leave requirements			
112,069	Balance brought forward 1st July	117,771	117,771
	Plus Transfer from Accumulated Surplus		
5,702	- Interest Received	4,936	8,652
	- Other	31,000	31,000
	Less Transfer To Accumulated Surplus		
	- Other		
<u>117,771</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>153,707</u>	<u>157,422</u>
<b>7.18 Main St (Town Precinct) Upgrade Reserve (cash backed)</b>			
Purpose - To provide funds for the upgrade of Main Street and development of a town precinct			
113,053	Balance brought forward 1st July	118,805	118,805
	Plus Transfer from Accumulated Surplus		
5,752	- Interest Received	4,980	6,972
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(115,000)	(75,000)
<u>118,805</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>8,785</u>	<u>50,777</u>
<b>7.19 Buildings Reserve (cash backed)</b>			
Purpose - To provide for the construction and major capital improvements to all Council buildings			
57,852	Balance brought forward 1st July	60,795	60,795
	Plus Transfer from Accumulated Surplus		
2,942	- Interest Received	2,548	4,465
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(60,000)	
<u>60,794</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>3,343</u>	<u>65,260</u>
<b>7.20 Strategic Planning Reserve (cash backed)</b>			
Purpose - To provide for the preparation, ongoing replacement, amendment & printing costs associated with the Strategic Plan			
18,653	Balance brought forward 1st July	11,755	11,755
	Plus Transfer from Accumulated Surplus		
949	- Interest Received	493	863
	- Other		
	Less Transfer To Accumulated Surplus		
(7,847)	- Other		
<u>11,755</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>12,248</u>	<u>12,619</u>
<b>7.21 Cemetery Reserve (cash backed)</b>			
Purpose - To provide for ongoing development of the York Cemetery or development of a new cemetery site			
26,009	Balance brought forward 1st July	27,332	27,332
	Plus Transfer from Accumulated Surplus		
1,323	- Interest Received	1,146	1,928
	Less Transfer To Accumulated Surplus		
	- Other Cemetery Upgrades	(26,000)	(3,395)
<u>27,332</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>2,478</u>	<u>25,865</u>
<b>7.22 York Town Hall Reserve (cash backed)</b>			
Purpose - To provide for the ongoing development of York Town Hall recognising its significant heritage value to residents			
39,022	Balance brought forward 1st July	41,007	41,007
	Plus Transfer from Accumulated Surplus		
1,985	- Interest Received	1,719	3,012
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(41,000)	
<u>41,007</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>1,726</u>	<u>44,019</u>



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

**7 RESERVES (continued)**

Actual 2009/2010 \$		Adopted Budget 2010/2011 \$	Actual 2010/2011 \$
<b>7.23 Youth Capital Works Reserve (cash backed)</b>			
Purpose - To provide for youth related infrastructure			
22,209	Balance brought forward 1st July	23,339	23,339
	Plus Transfer from Accumulated Surplus		
1,130	- Interest Received	978	1,714
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(23,000)	(2,201)
<u>23,339</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>1,317</u>	<u>22,852</u>
<b>7.24 Roads Reserve (cash backed)</b>			
Purpose - To provide for future road resealing requirements			
57,387	Balance brought forward 1st July	60,307	60,307
	Plus Transfer from Accumulated Surplus		
2,920	- Interest Received	2,528	4,429
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(50,000)	
<u>60,307</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>12,835</u>	<u>64,736</u>
<b>7.25 Land &amp; Infrastructure Development Reserve (cash backed)</b>			
Purpose - To provide for the purchase of land and/or buildings or the construction of buildings			
191,315	Balance brought forward 1st July	201,048	201,049
	Plus Transfer from Accumulated Surplus		
	- Interest Received	8,427	9,147
9,733	- Other		
	Less Transfer To Accumulated Surplus		
	- Other Forrest Oval Development	(200,000)	(200,000)
<u>201,048</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>9,475</u>	<u>10,195</u>
<b>7.26 Greenhills Townsite Development Reserve (cash backed)</b>			
Purpose - To provide for the enhancement of the amenity and economic potential of the townsite in consultation with the Greenhills Progress Association			
20,867	Balance brought forward 1st July	21,929	21,929
	Plus Transfer from Accumulated Surplus		
1,062	- Interest Received	919	1,611
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(21,000)	
<u>21,929</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>1,848</u>	<u>23,539</u>
<b>7.27 RSL Memorial Reserve (cash backed)</b>			
Purpose - To provide for the upgrading of the RSL memorial			
18,942	Balance brought forward 1st July	19,906	19,906
	Plus Transfer from Accumulated Surplus		
964	- Interest Received	834	1,462
	- Other		
	Less Transfer To Accumulated Surplus		
	- Other	(19,000)	(8,438)
<u>19,906</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>1,740</u>	<u>12,930</u>
<u>2,835,288</u>	<b>TOTAL RESERVES - CASH BACKED</b>	<u>1,233,319</u>	<u>1,675,358</u>

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



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

**7 RESERVES (continued)**

**7.28 Reserves - Asset Revaluation**

During 2010/2011 financial year Council engaged Cardno Consultants to conduct a revaluation on Council's Road Assets. This resulted in a revaluation of the assets as such the establishment of this reserve.

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

Actual 2009/2010		Adopted Budget 2010/2011	Actual 2010/2011
\$		\$	\$
-	<b>Asset Revaluation Reserve (Roads)</b>	34,226,105	34,226,105
34,226,105	Balance brought forward 1st July	-	18,425,457
	Revaluation of Assets during current financial year		
<b>34,226,105</b>	<b>BALANCE AS AT 30th JUNE</b>	<b>34,226,105</b>	<b>52,651,562</b>

**8 CASH FLOW INFORMATION**

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

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

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



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

**9 TRUST FUND INFORMATION**

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

**TRUST FUND**  
**FOR THE PERIOD ENDING 30 JUNE 2011**

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



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

**10 COMPARISON WITH RATE SETTING STATEMENT**

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

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

**11 RATING INFORMATION**

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

**11.1 General and Minimum Rate**

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

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

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

The General Rates detailed above for the 2010/2011 financial year have been determined by the Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates.

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

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

**11.2 Specified Area rates**

No Specified Area Rates were levied during 2010/2011.

**12 SERVICE CHARGE**

No Service Charges were imposed during 2010/2011.



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

**13 INFORMATION ABOUT DISCOUNTS, INCENTIVES, CONCESSIONS AND WRITE OFFS**

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

**13.1 Discount on Rates and Service Charges**

The Council did not offer a discount on rates.

**13.2 Incentive Scheme (Rates)**

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

- 1st Prize**      \$1,000 Bank Account with the York and Districts Community Bank Branch - Sponsored by Bendigo Bank
- 2nd Prize**      \$200 worth of unleaded fuel, sponsored by Statewide Fuel Distributors of
- 3rd Prize**      Aspen Park - 1 night's accommodation in a family cabin up to the value of \$200.
- 4th Prize**      Four tickets to the Western Australian Symphony Orchestra for Lazarev Conducts Tchaikovsky - 13 November 2010.

**13.3 Concessions**

Council offered subsidised hall and recreation centre hire to approved community groups. Council considers the support of these groups necessary for the overall benefit of the community. Approved groups paid \$66 per day, or \$330 per year for the Town hall, and \$66 per day or \$363 per year where they use the venue of a regular basis for a period of 12 times.

**13.4 Write Offs**

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

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

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

**14.1 Interest Charge for Late Payment of rates**

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

- (a) Where no election has been made to pay the rate charge by instalments,
  - (i) after it becomes due and payable;
  - or
  - (ii) 35 days after the date of issue of the rate notice

which ever is the later.

- (b) Where an election has been made to pay the rate charge by instalments and an instalment remains unpaid after it is due and payable.

The rate of interest applied is 11% and the revenue from the imposition of the interest amounted to \$56,033.





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

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

**14.2 Interest and other charges for the payment by instalments**

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

1st Instalment	Monday, 4 October 2010
2nd Instalment	Monday, 6 December 2010
3rd Instalment	Monday, 7 February 2011
4th Instalment	Monday, 4 April 2011

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

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

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

**14.3 Interest Charges for Other Debts**

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

**15 FEES AND CHARGES INFORMATION**

**15.1 Fees and Charges by Program**

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

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

**15.2 Fees and Charges Amendments**

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



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

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

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

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

**17 INVESTMENT EARNINGS**

The Earnings from Investments are summarised as follows:

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

**18 DEPRECIATION ON NON-CURRENT ASSETS**

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

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

**19 MAJOR LAND TRANSACTIONS**

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



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

**20 TRADING UNDERTAKINGS**

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

- Planning
- Health
- Building
- Ranger

**21 JOINT VENTURE**

**Centennial Park Aged Care**

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

**22 CAPITAL AND LEASING COMMITMENTS**

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

**23 FINANCIAL INSTRUMENTS**

**23.1 Interest Rate Risk**

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

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

**23.2 Material Risk from Financial Instruments**

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

**23.3 Fair Values and Carrying Amounts of Financial Assets and Liabilities**

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

**23.4 Investment of Council Funds**

Currently Council does not have a formal Investment Policy. Staff have been operating under an informal policy of being conservative with regards to the risk of Council funds and have restricted investment of funds to fixed interest term deposits with Australian Banks with preference being given to banks with branches located in York. From time to time quotes are sought from banks without a presence in York to ensure that competitive rates are achieved. It is intended to develop and adopt a formal investment policy during the 2011/12 Financial Year.

**23.5 Credit Risk**

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



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

**23 FINANCIAL INSTRUMENTS (continued)**

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

**23.6 Market Risk**

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

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

**23.7 Liquidity Risk**

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

	Less than 1 year	1 to 5 years	Greater than 5 years	Total Contractual Value
	\$	\$	\$	\$
<b>Financial Liabilities</b>				
Accounts Payable - Current	172,750	0	0	172,750
Borrowings	44,262	594,486	1,768,933	2,407,681
	<b>217,012</b>	<b>594,486</b>	<b>1,768,933</b>	<b>2,580,431</b>

**24 POSITION AT COMMENCEMENT OF FINANCIAL YEAR**

**24.1 DETERMINATION OF OPENING FUNDS**

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

**24.2 STATEMENT OF RECONCILIATION OF NET CURRENT ASSETS BROUGHT FORWARD**

In accordance with Financial Management Regulation 36(1)(b) the following reconciliation is provided between the Net Current Assets carried forward from the previous financial year, compared to the Net Current Assets detailed in the 2010/2011 Annual Budget.

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



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

**25 CAPITAL EXPENDITURE BY PROGRAM**

Actual Capital Expenditure incurred by Program is summarised as follows:

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

**26 FINANCIAL INFORMATION BY RATIO**

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

2008/2009 Percent	2009/2010 Percent		2010/2011 Percent
2.49:1	1.97:1	(a) <b>Current Ratio</b> <u>(Current Assets Minus Restricted Assets)</u> (Current Liabilities-Liabilities Associated with Restricted Assets)	2.36:1
3.18%	1.34%	(b) <b>Debt Ratio</b> <u>Total Liabilities</u> Total Assets	2.60%
0.18%	0.21%	(c) <b>Debt Service Ratio</b> <u>Debt Service Cost</u> Available Operating Revenue	0.20%
40%	37%	(d) <b>Rate Coverage Ratio</b> <u>Net Rate Revenue</u> Operating Revenue	39%
8.63%	9.28%	(e) <b>Outstanding Rates Ratio (Excluding Deferred Rates)</b> <u>Rates Outstanding</u> Rates Collectable	14.30%
0.92%	0.71%	(f) <b>Gross Debt to Revenue Ratio</b> <u>Gross Debt</u> Total Revenue	19.80%
3.31:1	0:1	(f) <b>Untied Cash to Trade Creditors Ratio</b> <u>Untied Cash</u> Unpaid Trade Creditors	3.03:1
0.60%	0.52%	(f) <b>Gross Debt to Economically Realisable Assets Ratio</b> <u>Gross Debt</u> Economically Realisable Assets	12.60%

**DEFINITIONS**

"available operating revenue" means the operating revenue -

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

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

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



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

**26 FINANCIAL INFORMATION BY RATIO (continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**27 TRADE AND OTHER RECEIVABLES**

Receivables due to Council include the following:

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

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

**28 INVENTORIES**

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

All inventories at balance date have been valued at cost.



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

**29 TRADE AND OTHER PAYABLES**

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

**30 PROVISIONS**

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

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

**31 EMPLOYEE NUMBERS AND REMUNERATION**

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

**No. of Employees**

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

**32 ECONOMIC DEPENDENCY**

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

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

**33 CONTINGENT LIABILITIES**

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
<b>Proceeds Sale of Assets</b>				
042232 Proceeds Sale Of Assets - Admin Vehicles	(\$44,611)	\$0	(\$118,000)	\$0
051228 Proceeds Sale Of Assets - Ranger's Vehicle	\$0	\$0	\$0	\$0
077276 Proceeds Sale Of Assets - EHO Vehicle	(\$19,298)	\$0	(\$50,000)	\$0
079224 Proceeds Sale Of Asset - Doctors' Vehicles	\$0	\$0	\$0	\$0
106210 Proceeds Sale Of Assets - Planning Vehicle	(\$17,298)	\$0	(\$50,000)	\$0
133297 Proceeds From Sale Of Assets - Building	(\$13,636)	\$0	\$0	\$0
127297 Proceeds Sale Of Assets - Works Plant	(\$110,670)	\$0	(\$76,400)	\$0
139297 Proceeds Sale Of Assets - Community Bus	\$0	\$0	\$0	\$0
143295 Proceeds Sale Of Assets - Pwo Vehicles	\$0	\$0	(\$50,000)	\$0
144297 Proceeds - Sale Of Land	\$0	\$0	(\$650,000)	\$0
127298 Profit on Sale of Asset - Works Plant	(\$37,104)	\$203,133	\$0	\$25,847
144298 Written Down Value - Land	\$0	\$0	\$0	\$189,590
042198 Loss on Sale of Assets - Admin Vehicles	\$0	\$19,520	\$0	\$125,200
051198 Written Down Value - Ranger Vehicle	\$0	\$2,381	\$0	\$0
071901 Loss on Sale of Asset - EHO Vehicle	\$0	\$10,109	\$0	\$53,300
106198 Loss On Sale Of Assets	\$0	\$8,962	\$0	\$52,500
113198 Loss On Sale Of Assets	\$0	\$2,381	\$0	\$0
127198 Loss on Sale of Asset - Workers Plant	\$0	\$5,254	\$0	\$0
133198 Loss On Sale Of Assets - Building Vehicle	\$0	\$4,594	\$0	\$0
42251 Realisation on Sale of Assets	\$0	\$0	\$0	\$0
79223 Realisation on Sale of Assets	\$0	\$0	\$0	\$0
106223 Realisation on Sale of Assets	\$0	\$0	\$0	\$0
Realisation on Sale of Assets	\$0	\$0	\$0	\$0
127197 Realisation on Sale of Assets	\$0	\$0	\$0	\$0
133296 Realisation on Sale of Assets	\$0	\$0	\$0	\$0
Building Surveyor Y837	\$0	\$0	\$0	\$0
128198 Loss On Sale Of Assets	\$0	\$0	\$0	\$0
129198 Loss On Sale Of Assets	\$0	\$0	\$0	\$0
125198 Loss On Sale Of Assets	\$0	\$0	\$0	\$0
131198 Loss On Sale Of Assets	\$0	\$0	\$0	\$0
132198 Loss On Sale Of Asset	\$0	\$0	\$0	\$0
Loss On Sale Of Assets	\$0	\$0	\$0	\$0
139198 Loss On Sale Of Asset	\$0	\$0	\$0	\$0
131147 Loss On Sale Of Asset	\$0	\$0	\$0	\$0
142802 Loss On Sale Of Assets	\$0	\$0	\$0	\$0
143198 Written Down Value Loss On Sale Of Assets - P.W.O. Vehicles	\$0	\$0	\$0	\$53,000
<b>Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$242,618)</b>	<b>\$256,335</b>	<b>(\$994,400)</b>	<b>\$499,437</b>
<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$242,618)</b>	<b>\$256,335</b>	<b>(\$994,400)</b>	<b>\$499,437</b>
<b>ABNORMAL ITEMS</b>				
	\$0	\$0	\$0	\$0
<b>Sub Total - ABNORMAL ITEMS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - ABNORMAL ITEMS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - OPERATING STATEMENT</b>	<b>(\$242,618)</b>	<b>\$256,335</b>	<b>(\$994,400)</b>	<b>\$499,437</b>



# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
<b>RATES</b>				
<b>OPERATING EXPENDITURE</b>				
031120 Admin O/Head & Labour Costs	\$0	\$77,344	\$0	\$79,344
031118 Rates - Salaries	\$0	\$52,606	\$0	\$49,185
031119 Rates - Superannuation	\$0	\$6,756	\$0	\$6,886
031121 Long Service Leave	\$0	\$1,707	\$0	\$1,454
031122 Cash Discrepancy	\$0	\$0	\$0	\$10
031124 Doubtful Debts Provision	\$0	\$2,782	\$0	\$5,000
031127 Rate Incentive	\$0	\$500	\$0	\$500
031128 Map Purchases	\$0	\$0	\$0	\$1,000
031129 Valuation Expenses	\$0	\$57,189	\$0	\$32,440
031130 Rate Write Offs Non Taxable	\$0	\$0	\$0	\$1,000
031131 Other Expenses-Rates	\$0	\$150	\$0	\$500
031132 Rate Debt Recovery Cost	\$0	\$16,651	\$0	\$7,500
039107 Write Offs Taxable	\$0	\$1,178	\$0	\$2,500
<b>Sub Total - GENERAL RATES OP EXP</b>	\$0	\$216,863	\$0	\$187,319
<b>OPERATING INCOME</b>				
031212 Rates	(\$3,255,587)	\$0	(\$3,255,588)	\$0
031213 Ex Gratia Rates	(\$7,946)	\$0	(\$7,285)	\$0
031214 Rates Non Payment Penalty	(\$56,033)	\$0	(\$40,598)	\$0
031215 Rates To Be Refunded	\$0	\$0	\$0	\$0
031216 Less Rates Refunded Prior Yrs	\$0	\$0	\$0	\$0
031217 Rates Rounding Adjustment	\$0	\$0	\$0	\$0
031218 Interim Rates	(\$21,710)	\$0	(\$38,000)	\$0
031219 Interest On Rates Instalments	(\$16,794)	\$0	(\$13,500)	\$0
031220 Instalment Admin Fee	(\$16,984)	\$0	(\$15,600)	\$0
031221 Back Rates Prior Year	\$0	\$0	(\$500)	\$0
031222 Pensioner Deferred Rate Interest	(\$1,703)	\$0	(\$1,560)	\$0
031223 ESL Non-Payment Penalty Interest	(\$1,671)	\$0	(\$1,100)	\$0
031230 Property Enquiry Fees	(\$12,303)	\$0	(\$13,000)	\$0
031231 Rate Debt Recovery Non Taxable	(\$11,575)	\$0	(\$6,000)	\$0
031232 Rates Debt Recovery Taxable	\$0	\$0	(\$7,500)	\$0
<b>Sub Total - GENERAL RATES OP INC</b>	(\$3,402,306)	\$0	(\$3,400,231)	\$0
<b>Total - GENERAL RATES</b>	<b>(\$3,402,306)</b>	<b>\$216,863</b>	<b>(\$3,400,231)</b>	<b>\$187,319</b>

## SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
<b>MEMBERS OF COUNCIL</b>				
<b>OPERATING EXPENDITURE</b>				
041101 Attendance Fees	\$0	\$37,660	\$0	\$37,660
041102 Conference Expenses	\$0	\$17,598	\$0	\$25,300
041103 Election Expenses	\$0	\$0	\$0	\$1,500
041104 Presidential Allowance	\$0	\$11,625	\$0	\$11,625
041106 Refreshments & Receptions	\$0	\$19,512	\$0	\$22,000
041107 Citizenships & Presentations	\$0	\$985	\$0	\$250
041108 Printing & Stationery	\$0	\$279	\$0	\$1,800
041109 Communication Allowance	\$0	\$7,320	\$0	\$7,320
041110 Insurance	\$0	\$1,718	\$0	\$1,688
041111 Subscriptions	\$0	\$10,857	\$0	\$11,687
041112 Public Relations	\$0	\$44,665	\$0	\$50,132
041113 Community Projects	\$0	\$0	\$0	\$0
041114 Other-Sundry	\$0	\$0	\$0	\$2,000
041115 Legal Fees	\$0	\$0	\$0	\$500
041116 Portraits & Plaques	\$0	\$0	\$0	\$1,000
041117 It Allowance	\$0	\$6,000	\$0	\$6,000
041118 Travel Expenses	\$0	\$0	\$0	\$1,500
041121 Maintenance - Chambers	\$0	\$2,275	\$0	\$1,900
041122 Admin O/Head & Labour Costs	\$0	\$180,469	\$0	\$185,135
041124 Strategic Planning	\$0	\$0	\$0	\$7,000
041125 Long Service Leave	\$0	\$0	\$0	\$0
041127 SEAVROC	\$0	\$209	\$0	\$29,854
041128 SEAVROC Connect Lg Project Exp	\$0	\$168,048	\$0	\$225,888
041129 SEAVROC York Contribution To Projects	\$0	\$0	\$0	\$0
041130 SEAVROC Admin Overhead & Labour Cost	\$0	\$40,879	\$0	\$42,306
041131 SEAVROC R4R Regional Projects Expenditure	\$0	\$0	\$0	\$0
041132 SEAVROC Infomaps Plum Project Expenditure	\$0	\$0	\$0	\$0
041142 Forward Capital Works Planning Expenditure	\$0	\$18,221	\$0	\$35,000
041160 South East Avon RTG Business Plan	\$0	\$59,960	\$0	\$150,000
041161 South East Avon RTG Asset Management	\$0	\$117,593	\$0	\$130,000
New Interest payable for 2010/11	\$0	\$0	\$0	\$0
041162 South East Avon RTG Expenditure	\$0	\$370	\$0	\$35,000
041163 R4R Business Plan Funding - Regional Component - CLGF Expe	\$0	\$2,000	\$0	\$0
041164 SEARTG Strategic Planning	\$0	\$16,898	\$0	\$0
041190 Depreciation Expense	\$0	\$703	\$0	\$703
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>	\$0	\$765,844	\$0	\$1,024,748
<b>OPERATING INCOME</b>				
041228 Seavroc Connect Lg Project Grant	\$0	\$0	\$0	\$0
041229 Seavroc Members Contrib To Clg Project	\$0	\$0	\$0	\$0
041262 R4R Business Case - Regional Project	(\$2,772)	\$0	\$0	\$0
041232 Seavroc Infomaps Plum Project Grants	\$0	\$0	\$0	\$0
041237 Contributions And Donations	(\$4,027)	\$0	(\$100)	\$0
041238 Reimbursements Taxable Supply	(\$441)	\$0	(\$200)	\$0
041239 Reimbursements No Supply	(\$220)	\$0	\$0	\$0
041241 Seavroc Contributions	(\$29,668)	\$0	\$0	\$0
041242 Forward Capital Works Planning Income - CLGF	\$0	\$0	\$0	\$0
041260 South East Avon RTG Business Plan	(\$151,849)	\$0	(\$150,000)	\$0
041261 South East Avon RTG Asset Management	\$0	\$0	\$0	\$0
042163 South East Avon RTG Members Reimbursements	\$0	\$0	\$0	\$0
041264 Strategic Planning Capacity Building - Income	(\$110,000)	\$0	\$0	\$0
041265 Long Term Financial Planning Capacity Building Inc - RTG	(\$125,000)	\$0	\$0	\$0
<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>	(\$423,977)	\$0	(\$150,300)	\$0
<b>Total - MEMBERS OF COUNCIL</b>	<b>(\$423,977)</b>	<b>\$765,844</b>	<b>(\$150,300)</b>	<b>\$1,024,748</b>

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11		
	Income	Expenditure	Income	Expenditure	
<b>EDUCATION &amp; WELFARE</b>					
<b>OTHER WELFARE</b>					
<b>OPERATING EXPENDITURE</b>					
065101	Work for the Dole - Expenditure	\$0	\$0	\$0	\$0
066101	Admin O'Head & Labour Costs	\$0	\$6,445	\$0	\$6,612
067101	Cent Units Build/Garden Mtce	\$0	\$17,837	\$0	\$42,946
067199	Depreciation Expense	\$0	\$1,532	\$0	\$1,371
068101	Maintenance PML - Contingency	\$0	\$6,985	\$0	\$6,437
068199	Depreciation	\$0	\$17,990	\$0	\$17,842
069101	Education Expenses	\$0	\$8,500	\$0	\$8,500
	<b>Sub Total - OTHER WELFARE OP/EXP</b>	\$0	\$59,290	\$0	\$83,708
<b>OPERATING INCOME</b>					
065202	Work for the Dole - Income	\$0	\$0	\$0	\$0
067202	Rent Centennial Units	(\$21,516)	\$0	(\$20,592)	\$0
067205	Reimbursements Taxable Supply	\$0	\$0	(\$1,437)	\$0
068201	Contributions & Donations Pml refer to GL 67205	(\$1,307)	\$0	\$0	\$0
068204	Grants Income	\$0	\$0	\$0	\$0
	<b>Sub Total - OTHER WELFARE OP/INC</b>	(\$22,823)	\$0	(\$22,029)	\$0
	<b>Total - OTHER WELFARE</b>	(\$22,823)	\$59,290	(\$22,029)	\$83,708
	<b>Total - EDUCATION &amp; WELFARE</b>	(\$22,823)	\$59,290	(\$22,029)	\$83,708

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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



# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11		
	Income	Expenditure	Income	Expenditure	
<b>PROTECTION OF THE ENVIRONMENT</b>					
<b>OPERATING EXPENDITURE</b>					
105101	Maintenance Exp Tree Planter	\$0	\$306	\$0	\$280
105102	Roadside Conservation	\$0	\$0	\$0	\$1,000
105103	Weed / Pest Control Programmes	\$0	\$0	\$0	\$1,000
105104	Environmental Control Expenses	\$0	\$597	\$0	\$12,420
105105	Rural Towns - Liquid Assets	\$0	\$24,979	\$0	\$25,000
105106	Greencorp Expenses	\$0	\$0	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP</b>		\$0	\$25,882	\$0	\$39,700
<b>OPERATING INCOME</b>					
105254	Charges - Tree Planter	\$0	\$0	(\$240)	\$0
105255	Reimbursements	(\$182)	\$0	(\$10)	\$0
105203	Weed / Pest Management Grants	(\$1,100)	\$0	\$0	\$0
105205	Liquid Assets - Income	(\$25,000)	\$0	-\$25,000	\$0
		\$0	\$0	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC</b>		(\$26,282)	\$0	(\$25,250)	\$0
<b>Total - PROTECTION OF THE ENVIRONMENT</b>		(\$26,282)	\$25,882	(\$25,250)	\$39,700
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>					
<b>OPERATING EXPENDITURE</b>					
106180	Planning - Salaries	\$0	\$145,058	\$0	\$197,682
106181	Planning - Superannuation	\$0	\$19,010	\$0	\$27,676
106182	Planning - Long Service Leave	\$0	\$6,253	\$0	\$511
106184	Admin O/Head & Labour Costs	\$0	\$90,235	\$0	\$92,568
106185	Control Exp-Plan Consultant	\$0	\$1,000	\$0	\$5,000
106186	Control Expenses-Advertising	\$0	\$12,398	\$0	\$11,000
106187	Control Expenses-Legal Fees	\$0	\$14,404	\$0	\$27,000
106188	Control Expenses-Sundry	\$0	\$5,052	\$0	\$14,000
106191	Review Town Planning Scheme	\$0	\$0	\$0	\$5,000
106192	Vehicle Operating Expenses Planner	\$0	\$4,790	\$0	\$0
106193	Housing Mtc Osnaburg- Planner	\$0	\$5,295	\$0	\$4,546
106194	Heritage Review Guidelines	\$0	\$12,939	\$0	\$15,750
106199	Depreciation	\$0	\$12,033	\$0	\$12,048
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>		\$0	\$328,466	\$0	\$412,781
<b>OPERATING INCOME</b>					
106200	Reimbursements-Advertising	(\$9,600)	\$0	(\$7,000)	\$0
106201	Sale Of Text Scheme Texts	(\$70)	\$0	\$0	\$0
106202	Appl Planning Consent Charges	(\$19,590)	\$0	(\$20,000)	\$0
106203	Rezoning Application Charges	(\$9,561)	\$0	(\$11,000)	\$0
106204	Sub Div/Amalgamate Clearance	(\$1,541)	\$0	(\$1,000)	\$0
106206	Planning/Engineering Supervision Fee	\$0	\$0	(\$7,000)	\$0
106209	Other Planning Income - Taxable	(\$14,069)	\$0	\$0	\$0
106211	Sale Planning Services To Seavroc	\$0	\$0	(\$5,000)	\$0
106212	Payment in Lieu Of Car Parking	(\$156,600)	\$0	(\$29,490)	\$0
106213	Fines & Penalties - Planning	\$0	\$0	\$0	\$0
106214	Rent Received Planner's House 2	(\$9,090)	\$0	(\$7,800)	\$0
106215	Reimburse- Planning Legal Expenses	\$0	\$0	(\$2,000)	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>		(\$220,122)	\$0	(\$90,290)	\$0
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>		(\$220,122)	\$328,466	(\$90,290)	\$412,781

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

		Current Year Actual 2010-11		Current Year Budget 2010-11	
		Income	Expenditure	Income	Expenditure
<b>OTHER RECREATION &amp; SPORT</b>					
<b>OPERATING EXPENDITURE</b>					
<b>Public Parks, Gardens, Reserves Maintenance</b>					
113100	Avon Park Maintenance	\$0	\$59,493	\$0	\$59,305
113101	Johanna Whitely Park Maintenance	\$0	\$6,036	\$0	\$13,572
113102	Peace Grove Maintenance	\$0	\$25,334	\$0	\$21,535
113103	War Memorial Gardens Maintenance	\$0	\$7,605	\$0	\$7,303
113104	Sundry Parks & Reserve	\$0	\$49,540	\$0	\$41,754
113105	Henrietta St Gardens Maintenance	\$0	\$494	\$0	\$1,390
113106	Gwamby/Avon Ascent Maintenance	\$0	\$17,826	\$0	\$19,455
113107	Arboretum Maintenance - Ford/Grey St	\$0	\$894	\$0	\$1,185
113108	Monger St Reserve Maintenance	\$0	\$5,328	\$0	\$1,052
113110	Information Bay	\$0	\$0	\$0	\$300
113111	Loan Redemption Interest - Forrest Oval	\$0	\$8,200	\$0	\$43,241
113112	Youth Skate Park	\$0	\$2,413	\$0	\$1,255
113115	Toilets Avon Park	\$0	\$30,515	\$0	\$26,193
113116	Mt Brown Park Maintenance	\$0	\$6,808	\$0	\$16,098
113117	Candice Bateman Park Maintenance	\$0	\$14,117	\$0	\$18,034
113118	Moto Cross Track Maintenance	\$0	\$3,449	\$0	\$4,113
113119	Avon Walk Trail Maintenance	\$0	\$3,713	\$0	\$6,528
113120	Gardener Vehicles	\$0	\$1,240	\$0	\$3,200
113121	Bowling Club Maintenance (part year only)	\$0	\$8,956	\$0	\$4,021
113122	Racecourse Maintenance	\$0	\$33,698	\$0	\$57,802
113124	Trotting Track Maintenance	\$0	\$4,709	\$0	\$30,000
113127	Our Patch (Mt Brown) Project Expenses	\$0	\$0	\$0	\$0
113134	Doubtful Debts Provision - Recreation	\$0	\$0	\$0	\$0
113151	Admin O/Head & Labour Costs	\$0	\$103,125	\$0	\$105,792
113152	Long Service Leave	\$0	\$971	\$0	\$437
113153	Forrest Oval Stadium Mtce	\$0	\$27,861	\$0	\$48,919
113155	Forrest Oval Pavilion	\$0	\$5,061	\$0	\$11,283
113141	Forrest Oval Convention Centre	\$0	\$0	\$0	\$0
New	Forrest Oval Lights - Electricity	\$0	\$0	\$0	\$0
113156	Forrest Oval Grounds Maintenance	\$0	\$61,432	\$0	\$76,676
113157	Forrest Oval Water Supplies	\$0	\$39,071	\$0	\$41,757
113159	Regional Community Recreation Officer Scheme	\$0	\$0	\$0	\$0
113160	Recreation - Salaries	\$0	\$31,317	\$0	\$37,844
113161	Recreation - Superannuation	\$0	\$2,209	\$0	\$5,298
113167	Sporting Club Sponsorships	\$0	\$741	\$0	\$815
113169	Hockey Oval Maintenance	\$0	\$8,898	\$0	\$20,912
113170	Trails Master Plan	\$0	\$0	\$0	\$0
113171	Transfer To Trust Public Open Space Cash In Lieu	\$0	\$0	\$0	\$0
113199	Depreciation Expense	\$0	\$208,362	\$0	\$33,475
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>		\$0	\$779,416	\$0	\$760,544

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
<b>OPERATING INCOME</b>				
113220 Reimbursements Taxable Supply	(\$1,476)	\$0	(\$20,350)	\$0
New Charges - Forrest Oval Lights	\$0	\$0	\$0	\$0
113241 Convention Centre - Memberships	\$0	\$0	\$0	\$0
113242 Convention Centre - Hire	\$0	\$0	\$0	\$0
113243 Convention Centre - Gym	\$0	\$0	\$0	\$0
113221 Stadium Hire Charges	(\$5,745)	\$0	(\$3,000)	\$0
113222 Avon Park - Charges	(\$64)	\$0	(\$30)	\$0
113223 Reimbursement Non Taxable Supp	\$0	\$0	\$0	\$0
113224 Leases - Charges	(\$30,029)	\$0	(\$18,800)	\$0
113226 Bowling Club - Power Reimb Gst Incl	(\$3,682)	\$0	(\$3,500)	\$0
113244 Convention Centre	\$0	\$0	\$0	\$0
113229 Recreation Grants	(\$47,154)	\$0	(\$230,000)	\$0
113239 Recreation Grants - Non Taxable	\$0	\$0	\$0	\$0
113230 Squash & Gym -Hire Fees	(\$11,097)	\$0	(\$12,200)	\$0
113231 Pavilion - Hire Charges	(\$433)	\$0	(\$750)	\$0
113258 Donations/Contrib Non Taxable	\$0	\$0	(\$8,000)	\$0
113260 Transfer From POS Trust Fund	(\$41,930)	\$0	(\$95,000)	\$0
113273 Government Grant Trails Master Plan	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>	<b>(\$141,610)</b>	<b>\$0</b>	<b>(\$391,630)</b>	<b>\$0</b>
<b>Total - OTHER RECREATION &amp; SPORT</b>	<b>(\$141,610)</b>	<b>\$779,416</b>	<b>(\$391,630)</b>	<b>\$760,544</b>

### SWIMMING POOL

#### OPERATING EXPENDITURE

112150 Swimming Pool - Salaries	\$0	\$54,530	\$0	\$78,749
112151 Swimming Pool - Superannuation	\$0	\$7,469	\$0	\$11,025
112153 Admin O/Head & Labour Costs	\$0	\$58,008	\$0	\$59,508
112154 Long Service Leave	\$0	\$2,001	\$0	\$1,350
112155 Swimming Pool-Water	\$0	\$9,356	\$0	\$8,551
112156 Swimming Pool-Electricity	\$0	\$9,497	\$0	\$10,000
112157 Swimming Pool - Chemicals	\$0	\$11,347	\$0	\$11,500
112158 General Maintenance Pool	\$0	\$11,687	\$0	\$18,484
112159 Telephone	\$0	\$602	\$0	\$800
112164 Pool Garden Maintenance	\$0	\$3,692	\$0	\$5,246
112199 Depreciation Expense	\$0	\$16,720	\$0	\$14,688
<b>Sub Total - SWIMMING POOL OP/EXP</b>	<b>\$0</b>	<b>\$184,909</b>	<b>\$0</b>	<b>\$219,901</b>

#### OPERATING INCOME

112072 Grants Government	(\$3,000)	\$0	(\$117,604)	\$0
112273 Pool Admission Charges	(\$28,658)	\$0	(\$25,500)	\$0
112277 Reimbursements - Non Taxable	\$0	\$0	(\$10)	\$0
<b>Sub Total - SWIMMING POOL OP/INC</b>	<b>(\$31,658)</b>	<b>\$0</b>	<b>(\$143,114)</b>	<b>\$0</b>
<b>Total - SWIMMING POOL</b>	<b>(\$31,658)</b>	<b>\$184,909</b>	<b>(\$143,114)</b>	<b>\$219,901</b>

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
<b>OTHER CULTURE</b>				
		\$0		\$0
119116 Radio Station Maintenance - Barker St	\$0	\$2,475	\$0	\$2,110
119117 Old Convent - York History	\$0	\$11,815	\$0	\$9,000
119119 Old Convent- Sale Expenses	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER CULTURE OP/EXP</b>	\$0	\$108,621	\$0	\$126,783
<b>OPERATING INCOME</b>				
118221 Museum Entry Fees	(\$2,905)	\$0	(\$6,500)	\$0
118222 Sale Postcards/Books	(\$400)	\$0	(\$500)	\$0
118223 Donations	(\$345)	\$0	(\$10)	\$0
118225 Reimbursements Taxable Supply	\$0	\$0	\$0	\$0
118227 Research Project Serv Charge	\$0	\$0	\$0	\$0
118228 Grant Income	\$0	\$0	(\$5,000)	\$0
119220 Other Culture - Sundry Income	(\$1,104)	\$0	(\$10)	\$0
<b>Sub Total - OTHER CULTURE OP/INC</b>	(\$4,755)	\$0	(\$12,020)	\$0
<b>Total - OTHER CULTURE</b>	<b>(\$4,755)</b>	<b>\$108,621</b>	<b>(\$12,020)</b>	<b>\$126,783</b>
<b>Total - RECREATION AND CULTURE</b>	<b>(\$221,025)</b>	<b>\$1,338,972</b>	<b>(\$1,399,927)</b>	<b>\$1,512,444</b>



# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
<b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>				
<b>OPERATING EXPENDITURE</b>				
125109 Street Cleaning	\$0	\$19,308	\$0	\$20,000
125110 Road Safety Audits	\$0	\$0	\$0	\$10,000
125121 Traffic Signs - Warning and Directional - Road name plates to Jol	\$0	\$2,137	\$0	\$10,000
125125 Weed Control	\$0	\$4,526	\$0	\$15,000
125128 Lighting Of Streets	\$0	\$51,042	\$0	\$45,000
125129 Road Maintenance General	\$0	\$504,838	\$0	\$508,000
Footpath Maintenance included in GL 125129		\$0		\$0
125132 Bridge Maintenance	\$0	\$24,919	\$0	\$18,719
125134 Doubtful Debts - Transport	\$0	\$0	\$0	\$5,000
125140 Crossover Rebate	\$0	\$964	\$0	\$5,000
125141 Crossovers - York Estates Stage 2	\$0	\$0	\$0	\$6,000
125165 Depot Maintenance	\$0	\$38,669	\$0	\$42,992
125170 Road Verge Maintenance	\$0	\$55,797	\$0	\$70,000
126199 Depreciation	\$0	\$590,040	\$0	\$312,911
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>	\$0	\$1,292,240	\$0	\$1,068,622
<b>OPERATING INCOME</b>				
121214 Contributions To Works	(\$15,342)	\$0	\$0	\$0
122204 Contrib/Donations-Rds Constr	\$0	\$0	\$0	\$0
122203 Contributions Taxable Supply	\$0	\$0	\$0	\$0
125201 Other Grants	(\$5,475)	\$0	(\$29,650)	\$0
125205 Reimbursements	\$0	\$0	\$0	\$0
121208 Reimbursements Taxable	(\$83)	\$0	(\$10)	\$0
121202 Road To Recovery Grants	(\$297,275)	\$0	(\$297,275)	\$0
121206 Reimbursements Non Taxable	\$0	\$0	(\$50)	\$0
125202 Grant Rrg - Direct	(\$91,373)	\$0	(\$91,373)	\$0
125203 Grant - Rrg - Roads	(\$210,440)	\$0	(\$263,078)	\$0
125220 Developers' Contributions - Subdivision Access Roads	\$0	\$0	(\$80,000)	\$0
125219 Reinstatements	\$0	\$0	-\$1,000	\$0
125221 Grant Government -Footpaths	\$0	\$0	\$0	\$0
125208 Grant Govt-Black Spot Funding	(\$36,781)	\$0	(\$124,127)	\$0
125209 Transfer From Trust-Contrib To Works	(\$7,549)	\$0	(\$68,386)	\$0
125210 Grants - Flood Damage	\$0	\$0	\$0	\$0
125211 Grants - R&Lcip	\$0	\$0	\$0	\$0
125212 Grants - Royalties For Regions	\$0	\$0	\$0	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>	(\$664,317)	\$0	(\$954,949)	\$0
<b>Total - MTCE STREETS ROADS DEPOTS</b>	(\$664,317)	\$1,292,240	(\$954,949)	\$1,068,622

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
<b>TOURISM AND AREA PROMOTION</b>				
<b>OPERATING EXPENDITURE</b>				
132101 Admin O'Heads & Labour Costs	\$0	\$0	\$0	\$0
132102 Town Promotions	\$0	\$756	\$0	\$20,000
132145 Area Promotion	\$0	\$28,091	\$0	\$26,000
New Civic Celebration - York Town Hall Centenary		\$0		
New Special Events	\$0	\$0	\$0	\$0
132146 Information Bays/Telephone Box	\$0	\$1,366	\$0	\$964
132103 York Information Centre - Salaries	\$0	\$50,691	\$0	\$41,014
132104 York Information Centre - Superannuation	\$0	\$5,875	\$0	\$5,742
132105 York Information Centre - Long Service Leave and Annual Leave	\$0	\$0	\$0	\$1,050
132148 Tourist Bureau-Contribution	\$0	\$36,260	\$0	\$30,000
132149 Tourist Bureau-Bldg Mtce	\$0	\$8,170	\$0	\$4,953
132150 Festival Assistance	\$0	\$31,687	\$0	\$27,410
132153 Xmas Decorations/Festivities	\$0	\$13,922	\$0	\$9,325
132154 Banner Installation & Removal	\$0	\$4,324	\$0	\$4,909
132156 Dry Season Community Resilience Events Expenditure		\$11,926		\$0
132199 Depreciation Expense	\$0	\$604	\$0	\$539
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>	<b>\$0</b>	<b>\$193,674</b>	<b>\$0</b>	<b>\$171,906</b>
<b>OPERATING INCOME</b>				
132270 Contributions & Reimbursements Taxable	(\$16,966)	\$0	(\$12,000)	\$0
132248 Tourist Bureau Income	(\$14,018)		\$0	
132256 Dry SEASON Community Events Income	(\$21,400)		\$0	
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>	<b>(\$52,384)</b>	<b>\$0</b>	<b>(\$12,000)</b>	<b>\$0</b>
<b>Total - TOURISM &amp; AREA PROMOTION</b>	<b>(\$52,384)</b>	<b>\$193,674</b>	<b>(\$12,000)</b>	<b>\$171,906</b>
<b>BUILDING CONTROL</b>				
<b>OPERATING EXPENDITURE</b>				
133160 Building - Salaries	\$0	\$115,566	\$0	\$76,988
133161 Building - Superannuation	\$0	\$14,045	\$0	\$10,778
133187 Engineering Advice	\$0	\$0	\$0	\$2,000
133189 Vehicle Operating Expenses - Y000 & Y837	\$0	\$6,124	\$0	\$0
133190 Admin O/Head & Labour Costs	\$0	\$103,125	\$0	\$105,792
133191 Long Service Leave	\$0	\$1,944	\$0	\$381
133192 Building Control Expenses-Other	\$0	\$8,081	\$0	\$23,978
133195 Building Licence Refunds	\$0	\$743	\$0	\$100
133196 Legal Advice Building	\$0	\$0	\$0	\$10,000
133199 Depreciation Expense	\$0	\$3,830	\$0	\$0
		\$0		\$0
<b>Sub Total - BUILDING CONTROL OP/EXP</b>	<b>\$0</b>	<b>\$253,458</b>	<b>\$0</b>	<b>\$230,017</b>

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
<b>Total - PUBLIC WORKS OVERHEADS</b>	<b>(\$38,991)</b>	<b>\$33,953</b>	<b>(\$32,000)</b>	<b>(\$0)</b>
<b>PLANT OPERATIONS COSTS</b>				
<b>OPERATING EXPENDITURE</b>				
001084 Less Allocated-Works/Services	\$0	(\$444,719)	\$0	(\$659,523)
014203 Plant Repair Wages	\$0	\$21,931	\$0	\$25,000
014204 Tyres And Tubes	\$0	\$18,478	\$0	\$20,000
014205 Parts And Repairs	\$0	\$105,676	\$0	\$90,000
014206 Insurance And Licences	\$0	\$37,126	\$0	\$34,930
014207 Fuel And Oil	\$0	\$149,381	\$0	\$200,000
014209 Grader Blades And Cutting Edges	\$0	\$3,707	\$0	\$20,000
142102 General Administration Alloc	\$0	\$12,891	\$0	\$13,224
142101 Depreciation	\$0	\$256,609	\$0	\$254,869
142807 Tools For Plant Maintenance	\$0	\$230	\$0	\$1,500
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>	<b>\$0</b>	<b>\$161,309</b>	<b>\$0</b>	<b>(\$0)</b>
<b>OPERATING INCOME</b>				
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>Sub Total - PLANT OPERATIONS COSTS OP/INC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - PLANT OPERATIONS COSTS</b>	<b>\$0</b>	<b>\$161,309</b>	<b>\$0</b>	<b>(\$0)</b>
<b>MATERIALS AND STOCK</b>				
<b>OPERATING EXPENDITURE</b>				
1100 Opening Stock	\$0	\$13,413	\$0	\$13,413
1088 Material Purchases	\$0	\$134,265	\$0	\$300,000
1099 Less Material Allocated	\$0	(\$140,182)	\$0	(\$295,000)
1100 Closing Stock	\$0	(\$7,496)	\$0	(\$18,413)
<b>Sub Total - MATERIALS AND STOCK</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - MATERIALS AND STOCK</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALARIES AND WAGES</b>				
<b>OPERATING EXPENDITURE</b>				
001101 Gross Total For Year	\$0	\$2,377,370	\$0	\$2,670,386
001102 Less Salaries & Wages Alloc	\$0	(\$2,377,370)	\$0	(\$2,670,386)
001103 Unallocated Salaries & Wages	\$0	\$0	\$0	\$0
145141 Workers Compensation	\$0	\$3,771	\$0	\$0
	\$0	\$0	\$0	\$0
145250 Reimbursements-Workers Comp	\$0	\$0	\$0	\$0
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>	<b>\$0</b>	<b>\$3,771</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - SALARIES AND WAGES</b>	<b>\$0</b>	<b>\$3,771</b>	<b>\$0</b>	<b>\$0</b>

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
<b>OPERATING EXPENDITURE</b>				
144181 Property Transaction Settlement Costs	\$0	\$4,222	\$0	\$9,050
146170 General Maintenance - Lots 2-6 Avon Tce	\$0	\$184	\$0	\$500
146167 Local Disaster-Fire/Flood Etc Holding Account	\$0	\$1,105,958	\$0	\$1,000
	\$0	\$0	\$0	\$0
<b>Sub Total - UNCLASSIFIED OP/EXP</b>	\$0	\$1,110,364	\$0	\$10,550
<b>OPERATING INCOME</b>				
146274 Other-Lease Reserve	(\$200)	\$0	\$0	\$0
146267 Local Disaster- Donations & Contributions	(\$837,460)	\$0	\$0	\$0
146277 Other-Lease Reserves (No Gst)	\$0	\$0	\$0	\$0
146279 Grants Operating - Unclassified	\$0	\$0	\$0	\$0
146203 R4R Non Operating Grant Unclassified	\$0	\$0	\$0	\$0
<b>Sub Total - UNCLASSIFIED OP/INC</b>	(\$837,660)	\$0	\$0	\$0
<b>Total - UNCLASSIFIED</b>	(\$837,660)	\$1,110,364	\$0	\$10,550
<b>Total - OTHER PROPERTY AND SERVICES</b>	(\$1,059,553)	\$1,478,323	(\$129,235)	\$87,550

### EXPENDITURE

043143 Transfers To Reserve Funds	\$0	\$67,457	\$0	\$39,913
068301 Transfer To Reserve - Aged Facilities	\$0	\$20,560	\$0	\$9,980
101375 Transfer To Reserve	\$0	\$23,800	\$0	\$18,296
106301 Transfer To Reserve	\$0	\$7,767	\$0	\$4,433
109390 Transfer To Reserve	\$0	\$3,642	\$0	\$2,124
111305 Transfer To Reserve	\$0	\$3,012	\$0	\$1,719
113304 Transfer To Reserve	\$0	\$8,042	\$0	\$6,521
118303 Transfer To Reserve Funds	\$0	\$1,476	\$0	\$843
127308 Transfer To Reserve	\$0	\$275,611	\$0	\$269,996
144381 Transfer To Land & Infrastructure Development Reserve	\$0	\$9,147	\$0	\$8,427
146301 Transfer To Reserve	\$0	\$1,611	\$0	\$919
122405 Transfers To Reserve	\$0	\$11,402	\$0	\$7,508
128301 Transfers To Reserve	\$0	\$3,362	\$0	\$91,596
139502 Transfers To Community Bus Reserve	\$0	\$8,456	\$0	\$3,000
133302 Transfer To Disaster Reserve	\$0	\$1,772	\$0	\$1,011
<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>	\$0	\$447,117	\$0	\$466,286

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

	Current Year Actual 2010-11		Current Year Budget 2010-11	
	Income	Expenditure	Income	Expenditure
<b>INCOME</b>				
041428 Transfer Of Seavroc Funds From Tied Funds Reserve	(\$117,683)	\$0	(\$147,537)	\$0
044050 Transfer From Reserve - Governance / Admin	(\$6,586)	\$0	(\$14,000)	\$0
067401 Transfer From Reserve -Centennial Units	(\$10,145)	\$0	(\$16,000)	\$0
068401 Transfer From Reserve Pml	(\$11,598)	\$0	(\$12,000)	\$0
101427 Transfer From Reserve - Waste Management Related	(\$36,400)	\$0	(\$84,000)	\$0
109403 Transfer From Reserve	(\$3,395)	\$0	(\$26,000)	\$0
109404 Transfer From Reserve	(\$2,201)	\$0	\$0	\$0
111401 Trans From Build Mtce Reserve	\$0	\$0	(\$60,000)	\$0
111402 Transfer From Reserve - Halls Civic Centres	\$0	\$0	(\$649,157)	\$0
114042 Trans From Hall Devel. Reserve	\$0	\$0	\$0	\$0
113401 Transfer From Rec Reserve	(\$629,148)	\$0	\$0	\$0
113402 Trans From Reserve - Recreation Related	(\$129,108)	\$0	(\$191,500)	\$0
118301 Transfer From Reserve Museum	(\$11,831)	\$0	(\$15,000)	\$0
127401 Transfer From Reserve Plant Replacement	(\$267,777)	\$0	(\$304,200)	\$0
146401 Transfer From Reserve Land Development Reserve	(\$200,000)	\$0	(\$200,000)	\$0
122504 Transfer From Reserve - Greenhills Projects	\$0	\$0	(\$21,000)	\$0
122501 Transfers From Reserve Tied Funds Bridges	(\$8,000)	\$0	(\$8,000)	\$0
122502 Transfer From Reserve (R2R Supp)	\$0	\$0	\$0	\$0
122503 Transfer From Reserve - Roads Reserve 49	(\$54,862)	\$0	(\$104,862)	\$0
122505 Transfers From Reserve - Main Street/Town Precinct Reserve 42	(\$75,000)	\$0	(\$115,000)	\$0
128403 Transfer From Carparking Reserve	(\$43,312)	\$0	(\$100,000)	\$0
<b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>	<b>(\$1,607,046)</b>	<b>\$0</b>	<b>(\$2,068,256)</b>	<b>\$0</b>
<b>Total - FUND TRANSFER</b>	<b>(\$1,607,046)</b>	<b>\$447,117</b>	<b>(\$2,068,256)</b>	<b>\$466,286</b>
000000 (Surplus) / Deficit - Carried Forward	(\$750,473)	\$0	(\$750,473)	\$0
000000 (Surplus) / Deficit - Carried Forward	\$0	\$1,395,991	\$0	\$0
<b>Sub Total - SURPLUS C/FWD</b>	<b>(\$750,473)</b>	<b>\$1,395,991</b>	<b>(\$750,473)</b>	<b>\$0</b>
<b>Total - SURPLUS</b>	<b>(\$750,473)</b>	<b>\$1,395,991</b>	<b>(\$750,473)</b>	<b>\$0</b>
<b>LONG TERM LOANS</b>				
	\$0	\$0	\$0	\$0
<b>Sub Total - LONG TERM LOANS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - DEFERRED ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LIABILITY LOANS</b>				
<b>EXPENDITURE</b>				
109388 Principal On Loans - Water Supply	\$0	\$8,968	\$0	\$8,968
111303 Loan Redemption Principal - Community Resource Centre	\$0	\$0	\$0	\$10,000
111322 Loan Principal Repayments Town Hall	\$0	\$0	\$0	\$0
113308 Loan Redemption Principal - Forrest Oval Redevelopment	\$0	\$0	\$0	\$16,668
113332 Loan Principal Repayment Bowling Club	\$0	\$0	\$0	\$0
113339 Loan Principal Repayments - Race Club Buildings	\$0	\$0	\$0	\$0
118311 Principal Repayments-Archive Centre	\$0	\$0	\$0	\$17,246
079306 Principal On Loans	\$0	\$0	\$0	\$0
<b>Sub Total - LOAN REPAYMENTS</b>	<b>\$0</b>	<b>\$8,968</b>	<b>\$0</b>	<b>\$52,882</b>



# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

		Current Year Actual 2010-11		Current Year Budget 2010-11	
		Income	Expenditure	Income	Expenditure
<b>FURNITURE &amp; EQUIPMENT</b>					
<b>GOVERNANCE</b>					
<b>EXPENDITURE</b>					
043142	Furniture & Equipment Admin	\$0	\$16,629	\$0	\$63,400
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$16,629	\$0	\$63,400
<b>Total - GOVERNANCE</b>		\$0	\$16,629	\$0	\$63,400
<b>HEALTH</b>					
<b>EXPENDITURE</b>					
077304	Health Furniture & Equip-Capital	\$0	\$0	\$0	\$0
079301	Furniture Doctors	\$0	\$24,870	\$0	\$2,000
079307	R4R Regional Local Govt Infrastructure	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$24,870	\$0	\$2,000
<b>Total - HEALTH</b>		\$0	\$24,870	\$0	\$2,000
<b>FURNITURE AND EQUIPMENT</b>					
<b>RECREATION AND CULTURE</b>					
<b>EXPENDITURE</b>					
111302	Town Hall Furniture & Equipment	\$0	\$6,865	\$0	\$10,000
115343	Library Furniture & Equipment	\$0	\$0	\$0	\$0
118302	Museum - Furniture & Equipment	\$0	\$4,951	\$0	\$1,000
01172nev	Furniture & Equipment	\$0	\$0	\$0	\$0
113301	Avon Park Furniture Capital	\$0	\$12,999	\$0	\$11,000
113322	Gym Equipment - Forrest Oval	\$0	\$0	\$0	\$0
113320	Peace Park Light & Furniture	\$0	\$7,814	\$0	\$11,000
113321	Rec Complex Furniture & Equipment	\$0	\$0	\$0	\$2,200
113324	Skatepark Furniture	\$0	\$0	\$0	\$0
113341	Candice Bateman Park Furniture & Equipment	\$0	\$5,126	\$0	\$15,000
143303	Depot Capital Furniture & Equipment	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$37,756	\$0	\$50,200
<b>Total - TRANSPORT</b>		\$0	\$37,756	\$0	\$50,200
<b>Total - FURNITURE AND EQUIPMENT</b>		\$0	\$79,255	\$0	\$115,600

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

		Current Year Actual 2010-11		Current Year Budget 2010-11	
		Income	Expenditure	Income	Expenditure
<b>PLANT AND EQUIPMENT</b>					
<b>GOVERNANCE</b>					
<b>EXPENDITURE</b>					
042339	Vehicles Ceo/Dceo	\$0	\$72,871	\$0	\$138,000
		\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$72,871	\$0	\$138,000
<b>Total - GOVERNANCE</b>		\$0	\$72,871	\$0	\$138,000
<b>LAW ORDER &amp; PUBLIC SAFETY</b>					
<b>EXPENDITURE</b>					
051334	Sundry Capital Plant	\$0	\$0	\$0	\$0
051333	Misc Fire Equipment	\$0	\$0	\$0	\$0
051336	Plant and Equipment Fire Brigades	\$0	\$171,216	\$0	\$270,040
051339	Ranger Vehicle	\$0	\$0	\$0	\$5,000
053035	Ranger Van Purchase	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$171,216	\$0	\$275,040
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		\$0	\$171,216	\$0	\$275,040
<b>HEALTH</b>					
<b>EXPENDITURE</b>					
077305	Plant And Equipment Capital	\$0	\$30,506	\$0	\$60,000
079305	Doctors' Vehicles	\$0	\$0	\$0	\$0
	Purchase of Doctor's vehicle	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$30,506	\$0	\$60,000
<b>Total - HEALTH</b>		\$0	\$30,506	\$0	\$60,000
<b>COMMUNITY AMENITIES</b>					
<b>EXPENDITURE</b>					
106302	Town Planning Plant & Equipment	\$0	\$30,452	\$0	\$60,000
113315	Forrest Oval Water Supply	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$30,452	\$0	\$60,000
<b>Total - COMMUNITY AMENITIES</b>		\$0	\$30,452	\$0	\$60,000
<b>ECONOMIC SERVICES</b>					
<b>EXPENDITURE</b>					
133319	Building Surveyor's Motor Vehicle	\$0	\$24,748	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$24,748	\$0	\$0
<b>Total - ECONOMIC SERVICES</b>		\$0	\$24,748	\$0	\$0

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

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

# SHIRE OF YORK

## ANNUAL STATEMENTS 2010-2011

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

		Current Year Actual 2010-11		Current Year Budget 2010-11	
		Income	Expenditure	Income	Expenditure
<b>ROAD CONSTRUCTION</b>					
128303	Howick Street Carpark	\$0	\$0	\$0	\$0
128305	Car Park Development	\$0	\$43,312	\$0	\$116,029
122400	Roads To Recovery Projects	\$0	\$438,080	\$0	\$434,931
122401	Regional Road Group Projects	\$0	\$323,458	\$0	\$394,620
122402	Municipal Road Construction Projects	\$0	\$307,946	\$0	\$408,567
122403	Municipal Footpath Construction Projects	\$0	\$20,250	\$0	\$86,000
122404	Municipal Bridge Construction Projects	\$0	\$8,000	\$0	\$8,000
122407	Blackspot Projects	\$0	\$55,092	\$0	\$186,190
122408	Subdivision Roads	\$0	\$18,265	\$0	\$90,000
122409	R&Lcip Projects	\$0	\$0	\$0	\$0
122410	Royalties For Regions Road Projects	\$0	\$58,222	\$0	\$54,500
122411	Townsite Drainage Construction	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$1,272,624	\$0	\$1,778,837
<b>Total - ROADS</b>		\$0	\$1,272,624	\$0	\$1,778,837
<b>Total - INFRASTRUCTURE ASSETS ROAD RESERVES</b>		\$0	\$1,272,624	\$0	\$1,778,837
<b>RECREATION FACILITIES</b>					
New	Gwambygine Park	\$0	\$0	\$0	\$0
New	Motocross Track Infrastructure	\$0	\$0	\$0	\$0
113345	Mount Brown Park Infrastructure	\$0	\$0	\$0	\$0
113302	Avon Park Infrastructure	\$0	\$0	\$0	\$0
113314	Candice Bateman Park - Infrastructure	\$0	\$0	\$0	\$0
113331	Forrest Oval Infrastructure	\$0	\$2,191,417	\$0	\$2,270,000
113334	Centennial Park Infrastructure	\$0	\$7,465	\$0	\$9,000
113335	Heritage Trails Infrastructure	\$0	\$0	\$0	\$0
113336	Trotting Training Track Infrastructure	\$0	\$0	\$0	\$0
113337	Race Course Infrastructure	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$2,198,882	\$0	\$2,279,000
<b>Total - RECREATION FACILITIES</b>		\$0	\$2,198,882	\$0	\$2,279,000
<b>Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES</b>		\$0	\$2,198,882	\$0	\$2,279,000
<b>INFRASTRUCTURE ASSETS - OTHER</b>					
53304	Law, Order & Public Safety - Infrastructure	\$0	\$13,555	\$0	\$0
101370	Waste Management Infrastructure	\$0	\$17,400	\$0	\$20,000
109383	Cemetery Infrastructure	\$0	\$3,395	\$0	\$26,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$34,351	\$0	\$46,000
<b>Total - COMMUNITY AMENITIES</b>		\$0	\$34,351	\$0	\$46,000
132304	Area Promotion Infrastructure	\$0	\$3,043	\$0	\$4,979
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$3,043	\$0	\$4,979
<b>Total - TOURISM &amp; AREA PROMOTION</b>		\$0	\$3,043	\$0	\$4,979
<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>		\$0	\$37,394	\$0	\$50,979
<b>GRAND TOTALS</b>		(\$12,540,805)	\$12,540,805	(\$14,394,873)	\$14,394,875

**INDEPENDENT AUDITOR'S REPORT****TO: RATEPAYERS OF SHIRE OF YORK**

We have audited the financial report of the Shire of York, which comprises the Statement of Financial Position as at 30 June 2011 and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year ended on that date and a summary of significant accounting policies and other explanatory notes.

**Council's Responsibility for the Financial Report**

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

**Auditor's Responsibility**

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

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

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

**Independence**

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



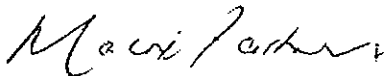
**Auditor's Opinion**

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

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

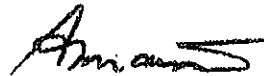
**Statutory Compliance**

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



---

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



---

A MACRI  
PARTNER

PERTH  
DATED THIS 30<sup>th</sup> DAY OF NOVEMBER 2011.

