



## **ANNUAL REPORT**

**FOR THE YEAR ENDED  
30TH JUNE 2013**

### **MISSION STATEMENT**

*To build on our history to create our future*

# SHIRE OF YORK

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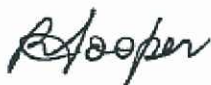
## Introduction

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

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

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

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

A handwritten signature in black ink, appearing to read 'R Hooper', is positioned above the printed name and title.

Ray Hooper  
Chief Executive Officer

## President's Report



It is with pleasure and pride that I present the 2012/13 Shire of York Annual Report to the community as a stepping stone in the development of York as a liveable and sustainable entity.

2012/13 was the culmination of the large scale development components of the Forrest Oval project with the final stages such as carparking, landscaping, water management and other exterior works programmed for 2014/15 and 2015/16.

2012/13 was also the start of the new management for Local Government through Integrated Planning and Reporting under which the Shire will develop and implement a Community Strategic Plan, Asset Management Plan, Workforce Plan, Long Term Financial Plan and a Corporate Business Plan with performance or management ratios to further inform the public on sustainability issues.

As in past years, Council continued the process of Regional planning for the future to ensure that York continues to grow and develop.

Council continued the structural reform process in 2012/13 on the premise that change will be enforced by the government in both metropolitan and rural areas and that it is better to chose your partners than to have them forced on you.

Law, order and public safety remained as strong priorities in 2012/13 and close liaison with York Police is a focus for Council. Special thanks are extended to Sergeant Gubanyi and his team for their efforts in keeping York safe.

I also take this opportunity to express sincere thanks and appreciation to the staff for the loyalty and commitment to York and for their service delivery to the community to make York an even better place to live.

A handwritten signature in black ink that reads "AS Boyle". The signature is written in a cursive, flowing style.

AS BOYLE  
SHIRE PRESIDENT

## **Mission Statement**

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*To build on our history to create our future*

## **Our Vision – The Rural Gateway**

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### **Our Shire will be:**

- ❖ A place to visit, work, play and rest;
- ❖ A place of vibrancy and energy, but one of tranquillity and safety;
- ❖ A place of growth, find opportunities and thrive;
- ❖ A place of history, and cultural interests, where past history is valued, building a sense of permanency and pride;
- ❖ A place of community, where lifestyle choices are important and where community matters.

## **Our Aim**

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To manage growth economically and socially in supporting a progressive vibrant community.

## **Our Goals**

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### **Social**

- ❖ Manage population growth through planned provision of services and infrastructure;
- ❖ Strengthen community interactions and a sense of a united, cohesive and safe community;
- ❖ Build and strengthen community, culture, vibrancy and energy.

### **Environmental**

- ❖ Maintain and preserve the natural environment during growth, enhancing the 'rural' nature of York, and ensuring a sustainable environment for the future;
- ❖ Support sustainable energy and renewable resource choices.

### **Economic**

- ❖ Build population base through economic prosperity;
- ❖ Value, protect and preserve our heritage past;
- ❖ Grow the economic base and actively support local businesses and service provision.

## Governance

### Strengthen Shire Leadership

#### Our Vision

- ◆ We will ensure our sustainability through our leadership, our regional and government partnerships and ensure we make informed resource decisions for our community good.
- ◆ We will engage and listen to our community, advocate on behalf of our community, be accountable and manage within our governance and legislative framework.
- ◆ Our objectives and priorities are built from our shared outcomes.

**Senior Staff**

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***Chief Executive Officer***

Mr Ray Hooper

***Deputy Chief Executive Officer***

Mrs Tyhscha Cochrane

***Manager of Works***

Mr Glen Jones

***Manager Administration & Technical Services***

Vacant

***Manager Environmental Health and Building Services***

Mr Gordon Tester

***Manager Planning Services***

Mrs Jacky Jurmann

## Human Resources

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

Allison Brown *	Recreation & Convention Centre Manager
Anneke Birleson	Youth Activities Coordinator
Carol Littlefair	Museum Curator
Cindy Keeble	Customer Service Officer
Daniel Birleson	Ranger Services
Gail Maziuk	Senior Administration Officer / Projects
George Johnson	Compliance Officer Building/Planning
Helen Darcy-Walker	Executive Support Officer
Judith Anderson *	Environmental Health Officer
Kathryn Brown	Recreation & Convention Centre Manager
Katrina Parsons	Casual Swimming Pool Attendant
Kira Strange	Planning Officer
Kristy Robinson *	Planning Assistant
Leonie Kempin	Depot Administration Officer
Lindy Dewar	Customer Services Officer
Lynette Kay *	Youth Officer
Matthew Davies	Payroll/Finance Officer
Matthew Sharpe	Ranger Services
Natasha Brennan	Casual Administration Support Officer
Nicole Fleay	Casual Records/Administration Support Officer
Nicole McNamara	Casual Administration Support Officer
Pamella Law	Administration Support Officer
Patricia Mogridge	Rates Officer
Sharla Fythe	Technical Services Officer
Susan Johns	Records/Administration Support Officer
Tabitha Bateman	Senior Finance Officer
Tamara Hooper	Information Services Officer
Timothy Jurmann	Building Surveyor
Tracy McInnes *	Customer Services Officer
Vicki Robinson	Information Services Officer
William (Bill) Livingstone	Pool Manager

\* denotes the staff member left the employ of the Shire of York in this financial year



## ADMINISTRATION AND CORPORATE SERVICES SECTOR

The 2012/2013 Financial Year has again proved to be an extremely busy period for Council staff, predominantly as a result of increased development pressure and Local Government Structural reform projects.

Administration staff levels remained stable during 2012/13, with one new position introduced. The new administration staff members employed in 2012/13 are:

Anneke Birleson	Youth Activities Co-ordinator
Kira Strange	Planning Officer
Kathryn Brown	Recreation & Convention Centre Manager

### Elections

There were no Local Government elections held in 2012/13. The York Shire Councillors duly elected in 2009 and 2011 remained the same:

#### Councillors

#### Expiry of Term

Tony Boyle – Shire President	Oct 2013
Roy Scott – Deputy Shire President	Oct 2013
Brian Lawrance	Oct 2013
Pat Hooper – re-elected 2011	Oct 2015
Mark Duperouzel – newly elected 2011	Oct 2015
Denese Smythe – newly elected 2011	Oct 2015

## End of Year Financial Situation

The York Shire Council recorded a surplus of \$2,232,627 for the 2012/2013 Financial Year. Contributors to the surplus include incomplete road construction works, unspent SEARTG funds, and a 50% advance payment of 2013/14 grant funds from Local Government Grants Commission. Most of the non-completed works have been included in the 2013/2014 budget.

## Valuations

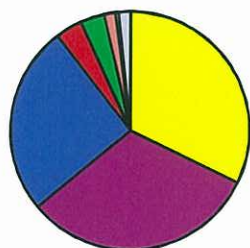
Rural land was re-valued during the period in accordance with the requirements of the Regional Developments and Land information to value rural land on an annual basis.

The Department of Land Information have now changed the time frame between GRV re-valuations from five years to four years, next re-valuation will be for financial year 2015/2016.

## Revenue and Expenditure

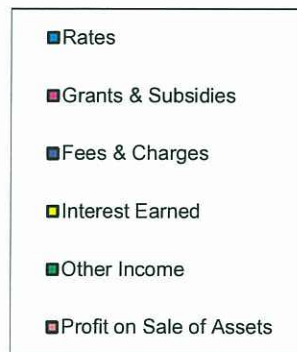
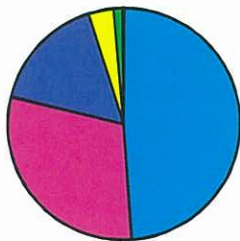
### Operating Expenditure

Employee Costs	\$2,832,982	32.18%
Materials & Contracts	\$2,795,719	31.75%
Depreciation	\$2,260,024	25.67%
Utilities	\$316,571	3.60%
Insurance	\$283,955	3.22%
Interest Expenses	\$130,656	1.48%
Loss on Sale of Assets	\$37,205	0.42%
Other Expenditure	\$147,732	1.68%
<b>TOTAL</b>	<b>\$8,804,844</b>	<b>100.00%</b>



## Operating Income

Rates	\$3,753,025	48.83%
Operating Grants, Subsidies & Contributions	\$2,300,487	29.93%
Fees & Charges	\$1,248,821	16.25%
Interest Earned	\$268,732	3.49%
Other Revenue	\$95,666	1.24%
Profit on Sale of Assets	\$19,779	0.25%
<b>TOTAL</b>	<b>\$7,686,510</b>	<b>100.00%</b>



## Rates Incentive Prize

### SHIRE OF YORK RATES INCENTIVE PRIZES WINNERS

#### FIRST PRIZE — Mr Phil Furey

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

#### SECOND PRIZE— Mr Peter Lilienfeld

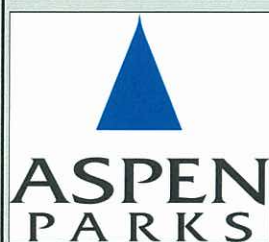
\$200 worth of Unleaded Petrol donated by Fuel Distributors of WA Pty Ltd.

#### THIRD PRIZE— Mr Justin Baxter

One night's accommodation to the value of \$200 supplied by Aspen Parks.

#### FOURTH PRIZE— Mr Ray Shipard

Four tickets to the Western Australian Symphony Orchestra donated by WASO



The Shire of York gratefully acknowledges the support of the York & Districts Community Bank Branch of Bendigo Bank, Fuel Distributors of Western Australia Pty Ltd, West Australian Symphony Orchestra and Aspen Parks for their contributions to the 2012/2013 rates incentive prizes.

These prize winners were drawn by random computer selection.



## Community Assistance & Support

Once again community organisations were provided with financial assistance through direct sponsorship and donations. Community Sponsorships for 2012/2013 were as follows:

<b>Name</b>	<b>Purpose</b>	<b>Funds</b>
York Agricultural Society	Staging of 2012 Agricultural Show (Inc in-kind support)	\$5,000.00
York District High School P & C Association	Hall Hire for Art Exhibition including setup and pack up. Use of Pavilion for committee/fundraising.	\$726.00
Avon Tourism Inc.	Regional area promotion and marketing for the Avon Valley. Council confirmed commitment for three financial years.	\$2,000.00
York District High School	2011 Presentation Night - Book awards \$500 and Hall Hire, setup and pack up \$682	\$1,182.00
Nice n Easy Singing Group	Senior Citizens Appreciation Day (Hold Money on their behalf) In-kind - Hall Hire and Set-up Donation \$616	\$2116.00
York Society	Archives and Historical Research	\$750.00
York Society - Arts & Crafts	Use of Town Hall, Setup and Pack Up	\$5,346.00
York Society	New Residents Pack	\$600.00
York Society	Photographic Awards	\$500.00
Greenhills Progress Association	Improvements and maintenance of Hall	\$4,200.00
Motor Cycle Events	Event funding	\$2,000.00
Cycle Events	Event funding	\$2,000.00
	Australia Day Breakfast including labour	\$2,600.00
	Town Hall Usage Free for Various Events	\$2,500.00
Recognition of Achievers	Various	\$2,000.00

York Youthcare	Chaplain at York District High School	\$3,000.00
York Children's Christmas Street Party	Christmas Street party and late night trading for event	\$4,000.00
York Racing	Promoting York Beverley Turf Club Meetings.	\$1,000.00
Talbot Brook Environmental group	Travel reimbursement	\$500.00
Talbot Brook Community Group	Improvements and maintenance of Talbot Hall (holding in term deposit until there are enough funds)	\$4,200.00
York Senior's Mobility Group	Stay on Your Feet	\$1,250.00
Community Resource Centre	York Business Directory	\$1,200.00
York World Vision	Community usage of the Community Centre	\$297.00
Toy Library	Community usage of the Community Centre	\$297.00
Playgroup	Community usage of the Community Centre	\$297.00
Community Bus Hire for Companion Time Committee & Other Community Groups	Community Bus Hire for Seniors and Youth Outings	\$2,500.00
York Pony Club	Signage - identifying club operations and grounds.	\$1,000.00
Bicycling Western Australia	31 July 2012 event - free use of town hall and mobile toilets in-kind and portion of cash \$2000	\$5,000.00
	<b>Total Sponsorship 2012/13</b>	<b>\$58,061.00</b>

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

## Library

The York Library has continued to purchase its own library stock through State Library's webselect. This has enabled us to purchase items that are required by local readers and to fill gaps in the reference library. We have been able to increase our selection of large print and audio books which are experiencing increasing demand. The feedback from local readers has been very positive as we are able to cater for a variety of interest.

State Library continues offering e-books to library users. The York Library has joined with 60 libraries across the state to offer this service to its users. The service requires readers to log onto a website to download e-books using their library cards.

The York Library is participating in a number of community programs to promote literacy levels in our local community. These programs include Better Beginnings and the new Better Beginnings Kindy and Pre School Program. These programs promote the importance of parents reading to young children to increase literacy standards in children. The Storytime program has been very successful with up to 16 families attending weekly to enjoy the story, activity and socializing.

Our local stock has increased steadily in the past year with much of this attributed to donations from generous members of our community.

We have one volunteer at the library whose contributions help with the running of the library and are greatly appreciated.

Our annual statistics show an increase in the use of Fiction borrowings and an increase in the number of adults joining the library. The interlibrary loans have also increased due to the demand for the new webselect items. Requests for information have double over this period and indicate that our library is being used by the community to inform their reading choices and for gathering of information.

<b>Items Issued</b>	Adult Non Fiction	4390
	Adult Fiction	14290
	Junior Library	4658
	Paperbacks, Magazines	494
	<b>Total</b>	<b>23,832</b>
<b>Membership</b>	Adults	962
	Family	298
	Junior	90
	<b>Total</b>	<b>1,350</b>
<b>General Statistics</b>	Library was opened for	2115 hrs
	Books issued per hour	11.26
	Items requested by other libraries	356
	Items requested from other libraries	1,070
	Requests for information	1413
<b>Local Stock On Hand</b>	Adult Non Fiction	3,539
	Adult Fiction	3,556
	Junior	1,635
	<b>Total</b>	<b>8730</b>
<b>State Library Stock</b>	Adult Non Fiction	1,476
	Adult Fiction	1,961
	Junior	1,086
	<b>Total</b>	<b>4,523</b>

## Residency Museum

### **National Trust Heritage Festival 20 April – 26 May 2013**

The Museum took the lead role in organising and co-ordinating heritage-related events in York during May as the above Heritage Festival was used as the main promotional event for the Museum this year. A wide range of events took place and those operators who planned early benefited from promotion through the NT website, brochures and a downloadable app from the appstore.

An in-house brochure was also produced for local distribution through the Information Centre, shops and accommodation providers. In total seventeen heritage events took place including a bush dance, Bus Tours, a High Tea, Open Days and Evenings at heritage sites, plus the Museum events as described below.

### **Hidden Treasures Exhibition and Open Evening**

Some of the Museum's best pieces were brought out of storage for this special exhibition which took the form of a 'find the treasure' trail throughout the museum. Most Museums are a bit like icebergs – there is far more in storage than you actually see on show due to space constraints and for conservation reasons. The Residency is no exception, having many more objects of historic significance than can ever be displayed at once.

On display for the first time was the barometer that recorded York's weather during the 1800's; the dazzling Dempster Quilt was displayed on a magnificent brass bed and stunning portraits of early settlers were admired along with a stole that once belonged to Edith Cowan, a gorgeous wedding dress, etchings and photographs with farming themes and artefacts that were used in the many town trades and businesses.

For a Museum, 'treasure' means historic significance not monetary value, so things like a primitive washing machine and even a moulded block of beeswax were included because of the interesting stories and the people that are connected with them.

Visitors were intrigued by the Chinese medicine jar full of lizard and bird bones and marvelled at the works of bush craftsmanship such as carvings, furniture and paintings on box lids.

Over fifty guests enjoyed an Open Evening with Curator's Guided Tour for National Museums Day, the event being run by the hardworking Museum Committee and volunteers and supported by gold coin donations from guests.



### **Open Evening for National Museums Day**

York Residency Museum  
4 Brook Street, York

**Saturday 18 May 2013 5-7.30pm**

Champagne, canapés and a Curator's tour of  
**Hidden Treasures Exhibition** to celebrate National Museums Day.  
Gold coin donation.

Bookings essential. Ph: 9641 1751

Email: [yorkresidencymuseum@westnet.com.au](mailto:yorkresidencymuseum@westnet.com.au)

Web: [www.york.wa.gov.au/residencymuseum](http://www.york.wa.gov.au/residencymuseum)





## York Town Hall - The Halcyon Years

The Heritage festival saw the return in condensed format of this popular exhibition held last year to celebrate the Town hall's Centenary. It included some of the favourite objects from that showing; the superb sulky conserved by a previous Lotterywest Conservation grant; the historic drum and euphonium from York Brass Band; an enchanting child's fancy dress rabbit costume and a wheelbarrow made by a local blacksmith during goldrush days.

## Meet the Archaeologist

Sean Winter and his team from the University of Western Australia spent a blisteringly hot January in 2010 making exciting discoveries at the site of the York Convict Depot behind the Residency Museum. They discovered the Convict Depot remains behind the Residency Museum and this well-attended site walk and presentation provided the public with an opportunity to meet Sean and find out what the dig revealed, which was a fascinating insight into convict life in York.

## Young Archaeologists' Fun Days

To coincide with the above, a weekend of Young Archaeologists Fun Day Hands-On Activities devised by archaeologist Gaye Nayton was held at the Museum. These included a hands-on dig, solving puzzles and piecing together mysterious fragments as well as over twenty other hands-on activities and games all around the Museum.

The Archaeological Dig activity has now been incorporated into our package of education activities for schools use, available all year round.

Western Australian Heritage Festival  
There's Nothing Like Australia's Heritage  
**COMMUNITY MILESTONES**  
18 April to 18 May 2013

**THE RESIDENCY MUSEUM  
YORK**

**Young Archaeologists' Fun Days**  
York Residency Museum  
4 Brook Street, York  
**25 & 26 May 2013 11.00am - 3.30pm**

Young Archaeologists Fun Day Hands-On Activities devised by archaeologist Gaye Nayton ([www.gayenaytonarchaeology.com](http://www.gayenaytonarchaeology.com)). There's lots to do including a hands-on dig, solving puzzles and piecing together mysterious fragments as well as over twenty other hands-on activities and games all around the Museum. Just drop in anytime during opening hours, no need to book. Wear clothes that can get dirty! Children must be accompanied by an adult.

Adult: \$4.00  
Senior: \$3.00  
Child: \$2.00  
York residents: Free

Ph: 9641 1751  
Email: [yoreresidencymuseum@westnet.com.au](mailto:yoreresidencymuseum@westnet.com.au)  
Web: [www.york.wa.gov.au/residencymuseum](http://www.york.wa.gov.au/residencymuseum)

WESTERN AUSTRALIAN HERITAGE FESTIVAL  
Lotterywest Conservation  
Heritage 2013  
NATIONAL TRUST  
RESIDENCY MUSEUM YORK

## Successful Conservation grant award for Photographs and Storage

Volunteers and staff at York's Residency Museum were kept busy packing up some of the Museum collection to send to Preservation Services, a specialist conservation studio in Perth, following the the welcome news that their conservation grant application to Lotterywest had been successful.

The Museum was awarded a grant for the conservation of a number of important photographs of nineteenth century personalities who were instrumental in shaping York. These include pictures of past Councillors that for many years hung in the Town Hall. The originals will be conserved and replicas made for longer-term display.

To help with caring for the collection, the grant also includes the purchase of two dust-free storage units.



## Re-organisation of Store

The successful grant application necessitated a re-organisation of the museum store, achieved in a fortnight during July thanks to our hardworking volunteers.



## Increase in School and group visits

During the last few months the Museum has seen an encouraging increase in schools use of the Museum. The Museum is now listed on the DET excursion provider's website <http://www.det.wa.edu.au/schoolexcursions/detcms/navigation/excursion-providers/?key=Y> and teacher's resources are available on the Shire website <http://www.york.wa.gov.au/residencymuseum>.

We have received a very positive response from teachers who find the on-line resources extremely valuable. Schools from the wider Wheatbelt area find the Museum particularly useful as trips to Perth are very long and tiring days for children. We are currently discussing how to cross-promote the Museum and Courthouse to schools with the National Trust.

There has also been an increase in the number of groups [mainly seniors].

## Red Tardis Update

Design work has almost been completed for the panels to go into the Tardis windows. York Men's Shed have kindly promised to refurbish and paint the telephone boxes so we hope that once the York Men's Shed have their Shed up and running, the Tardi will be landing in Avon Terrace!

## Record Keeping

A complete review of the Shire of York's Record Keeping Plan was carried out in early 2010.

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

In accordance with section 28 of the *State Records Act 2000*, the Plan for the Shire is to be reviewed within five years of its approval date. Once completed, a report of the review must be submitted to the State Records Office by **18 June 2015**.

The Plan indicates a strong commitment to address certain matters within specific timeframes and we continue to work hard to meet all timeframes.

## **Freedom of Information**

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

Where requested documents are of a sensitive nature the application will be dealt with under the provisions of sections 5.94, 5.95, and 5.96 of the Local Government Act - Freedom of Information, taking into account all parties concerned.

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

In 2012/13 there were twenty three (23) new Freedom of Information applications received by the Shire of York.

## Planning for the Future

### Integrated Planning and Reporting Framework

Components of the Integrated Planning and Reporting Framework include:

- Workforce Planning
- Community Strategic Plan
- Asset Management Plan
- Corporate Business Plan
- Long Term Financial Planning

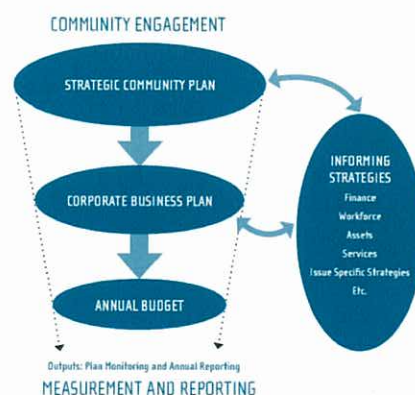
The Shire's planning framework aligns with the DLG's framework as outlined below and comprises of the following plans and activities (refer Diagram 1).  
Strategic Community Plan (SCP) – identifies the community's main aspirations and priorities for the future and outlines strategies for achieving these goals  
Corporate Business Plan (CBP) – describes the activities that will be undertaken over the next four years to achieve the agreed short and long term goals and outcomes.

Divisional Operational Plans (DOP) – outlines the details of the specific projects and activities that will achieve the commitments documented in the Corporate Business Plan.

Long Term Financial Plan (LTFFP) – details the financial resources needed to enact the CBP in the first four years and potential revenues and expenses for the next six years of the plan. This plan serves to inform and resource all aspects of the integrated planning activities as appropriate.

Asset Management Plan (AMP) – This plan identifies and records the asset register, service levels, activities and strategies to ensure the physical assets and infrastructure are appropriately managed and maintained over their lifecycle, and disposed of or replaced at the end of that lifecycle.

Integrated Workforce Plan (IWP) – This plan identifies and reports on the internal capacity to meet current and future needs of the goals and objectives of the Shire / Community, both in capacity and capability. It identifies the gaps in human resources, assets or financial resources and strategies to mitigate them.



Timeline to adopt components of the Integrated Planning and Reporting Framework

- Asset Management Plan
  - Building - adopted 2012/13
  - Roads/Bridges - adopt December 2013
- Corporate Business Plan - adopt February 2014
- Long Term Financial Planning - adopt December 2013

## **Workforce Planning**

The Shire of York has a current Workforce Plan.

The Workforce Plan identifies gaps between the current workforce profile and the organisational structure.

The Workforce Plan identifies organisational activities to foster and develop the workforce.

The Workforce Plan implementation is budgeted for in the Corporate Business Plan and the Long term Financial Plan.

### **Purpose**

The purpose of Workforce Planning is to develop and implement a structure, systems and processes for workforce planning that will be implemented across all aspects of the Shire's planning, operations and services. This integrated approach to workforce planning will ensure that the Shire of York recruits, retains and manages the human resource requirements needed to meet the strategic and operational objectives of the Shire, its community and the organisation.

### **Integrated Workforce Planning**

The workforce plan has been developed to address the requirements of the Local Government Act 1995 section S5.56 (1) A "plan for the future" and S5.56(2): That Local Governments develop a Strategic Community Plan that links community aspirations with the Council's long term strategy. That the Local Government has a corporate business plan linking to long term financial planning that integrates asset management, workforce planning and specific council plans (informing strategies) with the strategic plan.

## **Strategic Community Plan- 2012 to the Future**

The Strategic Community Plan (SCP) is a Council visionary document for the next ten years, based on community input and our research (Reference: Community Plan), to ensure our future is sustainable. Whilst it is recognised that not all outcomes can be delivered immediately, the Plan will guide our decisions over the next ten years.

The Corporate Business Plan identifies what we will achieve in the shorter term, and the steps we will take to reach our long term vision, and will enable us and the community to review and monitor our progress towards achieving our aspirations.

Implementing this Plan will demand that the Shire not only continues to deliver and represent the community, but recognises that we can't deliver alone. We will work in partnership with other Shires, State and Federal Governments, and the private sector, to advocate delivery of our Plan.

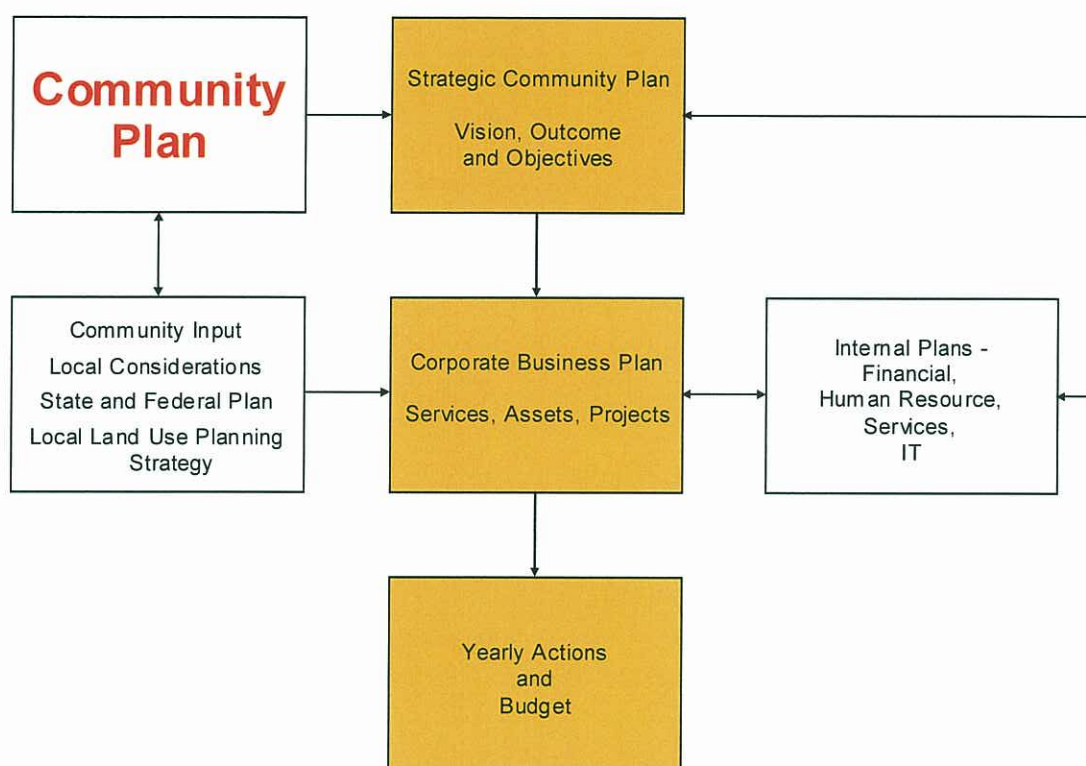
The Strategic Community Plan will undergo an internal review in 2014 and a formal review in 2016.

## Our Planning Framework

The Shire, in partnership with community and stakeholders, has developed a shared strategic vision, goals and outcomes.

In the initial stages of development, research was undertaken across the quadruple bottom line to ensure our community and Council were able to make informed and appropriate priority decisions for our local community.

This included a review of the external Federal and State Government plans, and long term demographic changes, impacts, risks, and the challenges facing our community, to ensure we are a sustainable and growing community.



## **Complaints about Conduct of Members**

Council is required to report on official complaints that result in action under section 5.110 6 (b) or (c) of the Local Government Act 1995. During 2012/13 two (2) complaints were received. No determination was provided within the 2012/13 Financial Year.

## **Development Services**

The Development Services Section of the Council is managed by:

- Mrs Jacky Jurmann Manager Planning Services - Town Planning and Heritage.
- Mr Gordon Tester Manager Health & Building - Environmental Health, Building Control, Building Maintenance and Ranger Services.

## **Health, Building, Town Planning, Fire Prevention & Regulatory Services Sector**

### **Town Planning**

Land use planning in York is guided by two main documents – the Local Planning Strategy and the Town Planning Scheme No. 2 (known as TPS 2).

The Planning team consists of a Manager, Planner and Development Services Officer, who field many enquiries, both in person and in writing. Enquiries can range from rezoning and subdivision, restoration and development of heritage properties, to the keeping of sea containers, varying the provisions of the Residential Design Codes and conducting home businesses.

In this period, planning services were outsourced to the Shires of Cunderdin and Tammin, which involves the assessment of planning applications, answering enquiries and attendance at Council meetings when required. Commencing in September 2013, planning services will also be provided to the Shire of Quairading. The income received from the provision of this service has directly funded an additional planning officer's position to ensure that the level of service provided to the community of York is not reduced.

To assist landowners, residents and developers, a series of Information Sheets have been developed to provide general information on planning issues. These are available from the Council Office and on the website in the Residents/Planning section together with copies of the planning strategy, scheme and policies.

It is the aim of the planning section to provide an efficient and effective service to landowners, residents, developers and the community.

### **Scheme Amendments**

Since the gazettal of TPS 2 in 1996, there have been 51 scheme amendments initiated, including three 'omnibus' amendments (description of an amendment that contains a number of proposals). Scheme Amendments 47 – Crawford Court, 48 – Old Lawn Tennis Centre and 51 – Town Centre (north) were gazetted in the 2012-2013 period.

Scheme Amendment 49 – Springbett Reserve is currently with the WAPC for approval. This amendment proposes to rezone a portion of the reserve for light industry and will be developed as part of Landcorp's Regional Development Assistance Program. Studies into water management and servicing have commenced.

Scheme Amendment 50, the most recent 'omnibus', represents a significant review of the Scheme and will introduce new land use definitions and an expanded land use table to represent today's needs and lead into the development of TPS 3. It will also provide guidance on the development and use of reserved land. Once gazetted the Scheme will be an easier to use document that provides better guidance and more certainty for all users, including landowners, developers and planners through better defined land uses and reduced reliance on the 'use not listed' provisions. The amendment is currently with the Minister for Planning for final approval.

### **Structure Plans**

Structure Plans (formerly known as Outline Development Plans or ODPs) are required to guide the larger developments.

A Structure Plan has been submitted for the Daliak Precinct and is currently being finalised to guide orderly development in that precinct. The Plan will outline staging, infrastructure requirements and land uses. Once Council has approved the Plan, it will be submitted to the WAPC for approval.

A Structure Plan is also being developed for the Greenhills townsite to guide the development of building lots. This Plan will soon be available for landowners and the community for comment.

The Equine Precinct is also currently being reviewed in conjunction with the development of the historic York Racecourse. It is envisaged that the Precinct will become the home to regional equine facilities, bridle trails and horse trainers. A Master Plan and Structure Plan will be drafted to guide future development in conjunction with stakeholders, landowners and the community.

### **Planning Applications**

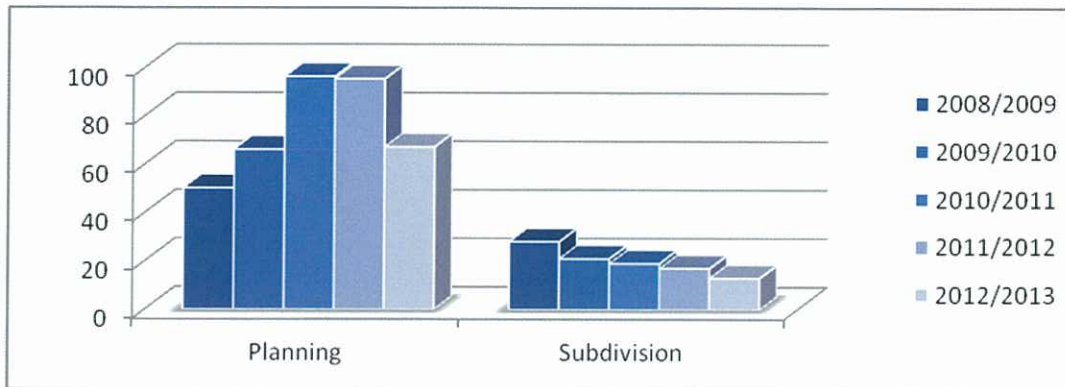
Planning applications are submitted to Council for construction of dwellings and ancillary residential development, works to heritage buildings and within heritage precincts, change of use of shops and other commercial premises, display advertising signage, and for construction of commercial and industrial developments.

In the 2012/2013 period, 67 planning applications received, 28 less than in the previous period, which may be reflective of the downturn in the development industry and/or local economy or simply as a result of policy changes, such as the introduction of the Local Planning Policy for Outbuildings that has simplified the approval process.

Similarly, the number of subdivision applications received by the WAPC for the York Shire decreased and in this period 13 subdivision referrals were received by Council, compared to 17 in the previous period.

The following graph depicts the number of planning and subdivision applications for the York local government area:





## Heritage

Council has employed a Heritage Consultant to review the Local Planning Policy for Heritage Precincts and Places and the Municipal Heritage Inventory. The first stage of the review has commenced and in the near future be the subject of community and landowner consultation.

A grant application was also successful for the development of a Conservation Plan for the York Cemeteries. A consultant has been appointment and work is scheduled to commence on this project in September 2013.

## Compliance

Compliance inspections have continued as part of Council's Compliance Program, with all planning approvals monitored to ensure that it is completed in accordance with the conditions of approval. Where non-compliances are identified, appropriate action is taken in consultation with the owner/applicant. Unfortunately in some cases leads to the instigation of legal action.

The legal budget for the planning section is unfortunately increasing exponentially and in this period was 200% greater than planned that was due to a number of complex and lengthy court cases, which included a successful prosecution under the provisions of the York Town Planning Scheme No. 2 for erection and display of illegal advertising signage.

## Health

Council's Environmental Health Officers, Mr Gordon Tester, Mr George Johnson and Ms Judith Anderson are responsible for monitoring various aspects of public health within the Shire. This includes the inspection of food premises, public buildings, lodging houses, caravan park, public swimming pools, septic installations and offensive trade monitoring.

Activities also include the licensing of stall holder applications and the approval of public events and trading in public places.

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

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

## Effluent Disposal Systems

Twenty effluent disposal systems were approved for installation in 2012/2013.

Several existing effluent disposal systems failed and were required to have rectification works.

The progressive installation of reticulated sewer within the town site is required to overcome these problems and to facilitate the development of unit development and smaller residential blocks.

### **Registered and Licensed Premises**

The following premises are currently operating in the Shire;

Offensive Trades	1
Public Buildings	16
Food Premises	46
Licensed Hotels	5
Lodging Houses	19

Additionally there are 8 Bed and Breakfast businesses that are not required to be registered under the Health Act 1911.

### **Forrest Oval Wastewater Recycling Scheme**

A hydro-met chlorine treatment facility was installed at the Forrest Oval Sporting Complex to provide an additional treatment facility for the treatment of effluent wastewater from the Water Corporation sewerage ponds for irrigation of Forrest Oval.

The Shire is responsible for conducting monthly samples of recycled wastewater to ensure that the microbiological count remains within safe levels.

### **Food Safety**

The Shire of York offers a free Online Food Safety Training course to assist food businesses to meet their food safety training requirements under the *Food Act 2008*.

The Online Food Safety Training was developed by Environmental Health Australia and is being used extensively throughout Australia.

The total number of users of the free Online Food Safety Training is 342.

Food businesses in the Shires of Quairading, Cunderdin, Tammin and Beverley also have access to this free Online Food Safety Training course.

### **Built Environment**

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

While the majority of storm affected houses have been satisfactorily repaired or demolished, there remains however several buildings that still require their owners to implement a repair or demolish strategy.

The former Avon Valley Tyres building on the corner of Henrietta St and Avon Terrace was demolished and the site cleared.

Extensive testing of the former power house site foundations has commenced to establish a hazard free residential building site.

## **Swimming Pools**

### **York War Memorial Public Swimming Pool**

The York War Memorial Public Swimming Pool was inspected and sampled monthly over the swimming pool season for November to April.

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

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

Work for the Dole recipients were contracted to paint the ablution block and upgrade shade shelters and other structures.

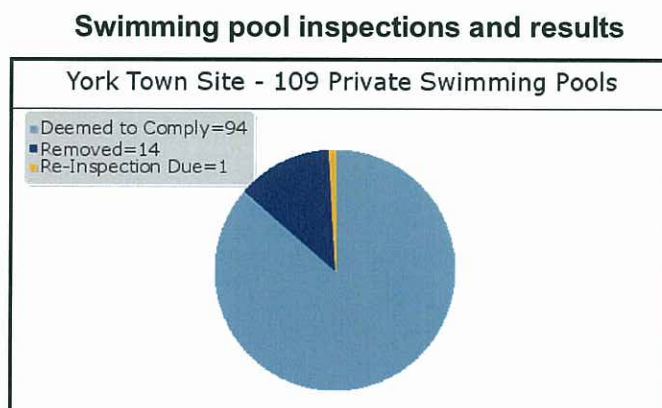
### **Privately Owned Public Pools**

The Department of Health conducted an audit of all privately owned public swimming pools in the Shire resulting in several premises choosing to close their pools to members of the public pending future upgrading of their facilities.

The Shire of York currently has one Department of Health approved privately owned public pool.

### **Private Swimming Pools**

The Shire of York is required to inspect all private swimming pools within its District at least once in every 4 year period. The results of the 2012/2013 inspections are outlined below.



Out of the 109 pools that were inspected in the York Town Site, only 18 were deemed to comply at the first inspection, a further 76 after the second inspection with 1 outstanding. 14 Pools were removed.

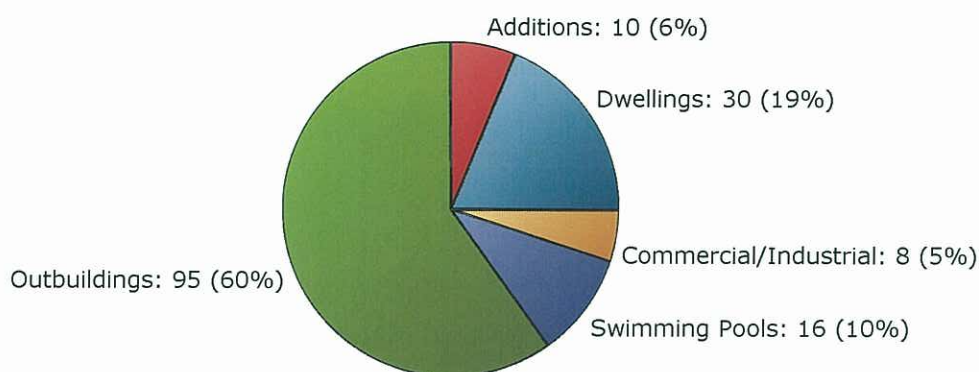
## **Building**

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

In 2012/2013 the Building Control Section of the Council processed 159 building applications and 6 demolition applications.

These applications were split into the following categories:

### **Building Approvals 12/13**



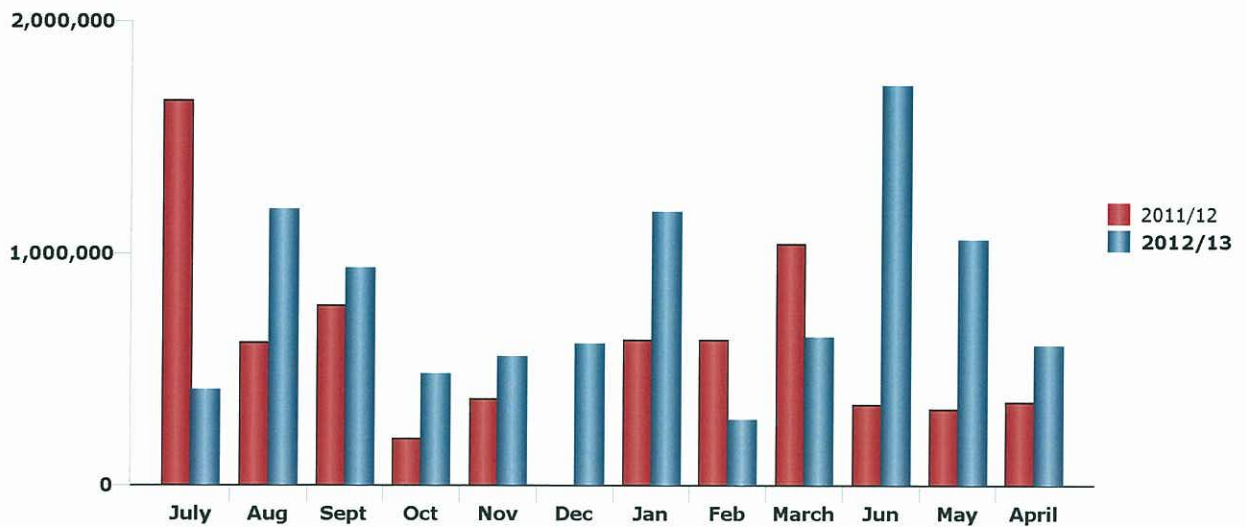
The percentage split is similar to previous years with a slight increase in commercial applications.

#### **Comparison table for previous years are as follows:**

	2012/13	2011/12	2010/11	2009/10	2008/09	2007/08	2006/07
Dwellings	30	21	30	16	22	46	42
Additions	10	12	50	22	23	30	60
Outbuildings	95	89	97	77	78	124	75
S/Pools	16	7	13	2	10	8	10
Commercial	8	10	7	2	7	10	4
<b>Total</b>	<b>159</b>	<b>139</b>	<b>197</b>	<b>119</b>	<b>140</b>	<b>218</b>	<b>191</b>

The number of Building Permits issued has increased over the previous 3 years average, excluding the 10/11 financial year, which had inflated figures due to storm damage.

## Construction Values



The approximate value of building works in the Shire was \$18.9 million, up 169% in value, from \$7.023 million in 2011/2012 and up %15.9 in value from \$16.3 million in 2010/11.

The value of the total amount of construction increased by approximately 14.3%. This is a small increase over the previous financial year. However when the corrected “works value” figures are reviewed it can be seen that there was an increase in the number of larger projects, particularly in the number of dwellings approved which increased by 42.8%.

In the 2012/2013 there has been an increase in workload due to increased number of larger projects being assessed and the new Building Regulation and processes undergoing constant modification after experiencing implementation difficulties.

The introduction of Privately Certified applications has not impacted on the workloads within the Shire of York.

The increase in the requirement for Continued Professional Development Points (CPD), by the Building Commission will place an additional load on existing resources. It is estimated that CPD will require training of the equivalent of 1-1.5 days per month.

## **Waste Collection & Disposal**

The Council again participated in the “drum MUSTER” program. This nationwide program provides for the collection and disposal of used farm chemical containers. A new collection yard was located adjacent to the transfer station and collections are received regularly. A total of 3692 drums were collected under the program this year slightly higher than the amount collected last year.

Council continued with its participation in the Mobile Muster program. This program was initiated to ensure that mobile phones and their accessories are recycled. Collection points for mobiles are located at the Shire Administration Office and the waste transfer station. Approximately 12 kg of disused mobile phones were collected.

A total of 1198 tonnes of waste were transported to the Shire of Northam landfill site for the 2012/13 financial year. This is 684 Tonnes less waste than the 2011/12 financial year.

A total of 361 tonnes of recyclable material and many litres of waste oil were also recycled during the year.

Electronic waste was collected and recycled with funding for this activity having been obtained from Municipal Funds.

The skip bin service offered to residents with a bin service continues to be popular.

The bulk waste pick-ups which were introduced in 2007 continue to be well received.

Council has extended the bulk pick up service twice yearly to the Greenhills and Kauring Townsites.

## **Building Construction and Maintenance**

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

- Netball Shed
- Shade Shelters – Candice Bateman Park
- Softfall replacement at Avon Park
- Bowling Greens and Shelters

## **Ranger Services**

Council Rangers have continued to provide Ranger Services to the Shires of Kellerberrin, Tammin, Cunderdin, Beverley and Quairading. They provide regular patrols in these towns and are responsible for responsible dog ownership, stock control, animal welfare, litter/illegal dumping control, illegal camping, illegal off-road usage, snake removal and fire control.

Ranger Services are still responsible for the compliance of the legislation relating to the Bush Fire Act 1954, Regulations and Local Laws. Council Rangers conducted pre-firebreak property inspections throughout York in September and October 2012 and sent out approx 500 letters to residents to ensure that compliance of firebreaks were completed by the due date. Those property owners who failed to comply were infringed accordingly.

The issuing of fire permits during the restricted burning period and the management of the permits in relation to who was burning and when was also completed by the Rangers. This resulted in the number of permit burns getting away reduced to zero and less incidents of the fire brigade having to turn out unnecessarily.

Animal Control has also been a priority with educating people on the responsibilities of animal ownership. The occurrence of dogs wandering from their properties or not kept on a lead in public has reduced dramatically with regular patrols and public education. Council Rangers have been vigilant on dog registrations by completing numerous property registration checks.

There were approximately 650 dogs registered in the Shire. The number of dogs impounded during the year was down on previous years with more dog owners being responsible and ensuring their name and phone number was on their dog's tag.

Parking in no parking areas has been closely monitored by the Ranger Services with particular concentration on the disabled parking bays on Avon Terrace and York District High School "children's drop off zone".

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

Council purchased a number of security cameras which have been placed at various locations around the town site. The implementation of these cameras has seen the cost to Council for damage, vandalism and illegal dumping decrease dramatically.

## **Disability Access and Inclusion Plan**

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

Council actively pursued and authorised the option of installing an external lift to access the upper floor of the York Town Hall with this project being satisfactory completed.

The lift open day was a success with Mr Mark Hutson from the Disability Services Commission being the first person in a wheelchair to access the Council Chambers in 100 years.

A full review of Council's Disability Access Plan has been undertaken with community consultation in 2012 and a revised plan was submitted for approval to the Disability Services Commission and approved.

This plan is available for perusal on Council's website.

## **WORKS & SERVICES SECTOR**

### **Staff**

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

The Depot Workforce for 2012/2013 was:

Glen Jones  
Leonie Kempin  
Peter Atkins  
Robbie Windsor  
Richard Smith  
Trevor Barrett  
Leigh Tait  
Richard Holmes

Ricky Thompson  
Robert Mackenzie  
Neil Thomas  
Les Burrow  
Glen Plaisted  
Michael Ashworth  
Clint Strickland  
Christian Chadwick

## **Plant**

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

- Kubota Tractor with Loader Assembly
- Metro Road Side Traffic Counters

## **Capital Works**

### **Roads to Recovery**

2012/13 was the fourth year of Stage 3 of the federally funded Roads to Recovery Programmes.

Specific road works undertaken through Roads to Recovery Funding in 2012/13 included the following:

➤ Mokine Road	\$104,375
➤ Talbot West Road	\$141,198
➤ Greenhills Road	\$ 35,969
➤ Talbot Road	\$ 22,239
➤ Quellington Road	\$ 70,641

### **Regional Roads**

The Western Australian Government provided \$272,097 for works on designated regional roads and Council provided an additional contribution of \$107,985.

Works were undertaken on:

- York-Tammin (Goldfields) Road – Widen and upgrade to 7 metre seal, plus reseals – \$380,082.

### **Black Spots**

Re-alignment of the Ovens Road / Qualen West Road intersection was completed as a Blackspot project in 2012/13 at a total cost of \$55,903.

### **Municipal Fund**

In addition to the works mentioned above Council expended a further \$1,312,415 on transport based works and services which included street cleaning, tree lopping, road & bridge maintenance, road construction, gravel purchases, sealing & re-sealing, culverts & drainage and car park maintenance & construction.

Major Works undertaken were:

➤ Road Maintenance	\$ 593,515
➤ Ashworth Road	\$ 44,836
➤ Quellington Rd	\$ 65,709
➤ Avon Terrace	\$ 87,560
➤ South Street	\$ 57,323
➤ Greenhills South Road	\$ 15,582
➤ Qualen West Road	\$ 13,207
➤ Newcastle Street	\$ 51,102
➤ Lowe Street	\$ 26,055

It is programmed that similar levels of expenditure will be in place for the next three (3) years with some increased funding for regional roads and bridges.



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

### **Main Roads WA Project**

Shire staff completed a trial project to widen a 4km section of the York/Merredin Road to a total cost of \$546,098 with a further 10km programmed for 2013/14.

### **Private Works**

Private works income generated in response to works requests amounted to \$30,612. The Council is conscious that its involvement in private works will not be at a detriment to its own works program and of our local contractors.

### **Recreation Facilities**

During 2012/13 beautification and landscaping to the surrounds of the York Recreation and Convention Centre commenced. This included paving, fencing, sport bench seating, amphitheatre seating, lawn areas, netball shed and shade as well as shade shelters for the bowling greens. The York Recreation & Convention Centre was granted an unrestricted Tavern Licence in February 2013 providing the bar/café/restaurant the opportunity to offer a full hospitality service to the York sports clubs and the wider community.

#### **Other recreational facility upgrades include:**

- |  |          |
|--|----------|
| • Candice Bateman Park, new shade shelter  | \$ 4,731 |
| • Avon Park Playground, replace and/or repair damaged:<br>- sail shades, soft fall, playground equipment | \$14,462 |
| • Swimming Pool, new chlorine shed   | \$10,148 |

## **COMMUNITY**

### **Australia Day Breakfast**

This year's Australia Day celebration was blessed with perfect weather and saw a large crowd of more than 400 enjoyed a great Aussie breakfast in the park and to celebrate being Australian.

The York Young Men's Volunteer Group, assisted by many wonderful volunteers, cooked and served bacon, eggs and sausages from 7.30am whilst the Salvation Army provided tea, coffee and cold drinks.

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

- **York District High School 2013 Head Boy Brody Bauer and Head Girl Emily Sherry** for performing their first official duties in raising the flags at the beginning of the ceremony.
- **York & Districts Community Bank Branch of the Bendigo Bank** for their continued support and the donation of the financial rewards for the winners of the Sports Awards.
- **York IGA** for providing all the food, plates, cutlery, bread and drinks for the breakfast.

- **York Volunteer Workers** for assisting with breakfast.
- **York First Scout Group and York Canning Bridge Rotary** for their support with the breakfast.
- **Frank Dols** for providing the music and sound system.
- **Salvation Army** for their provision of hot and cold beverages.
- **York Honours Committee** –Tim Hooper, Wayne Collins, Delys Sherry, Pat Hooper, Graeme Hunt, John Weeks, Gail Maziuk
- **Nice & Easy Singers** for the national anthem and entertainment.
- **Individuals clubs and organisations** who nominated people for the awards.
- **The Community of York** for attending.
- **York Shire Council** for ongoing commitment to the Australia Day event.
- **Avon Waste** for their provision of clean wheelie bins for the kid's games and extra bins for rubbish.
- **York Shire Works staff** for the high level of presentation of the park and for their involvement.

### **Australia Day Awards**

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

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

**Nominees:**

Emily Jane Mott-Hogan

**Winner: Emily Jane Mott-Hogan**

### **Citizen of the Year**

**Nominees:**

Harold (Richard) Boulton, Bernie Finestone, Tess Earnshaw, Guydon Boyle.

**Winner: Harold (Richard) Boulton**

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

**Nominees:**

Marshall Jones, Reilly Joyce, Jake Duperouzel

**Winner: Jake Duperouzel**

## **Sports Star of the Year**

**Nominees:**

Adrian Lister, Mark Palumbo, Sue Chapman

**Winner: Adrian Lister**

## **Community Group or Event**

**Nominees:**

Ride for Zoe, York Children's Party, York Motorcycle Festival

**Winner: Ride for Zoe (Guydon Boyle)**

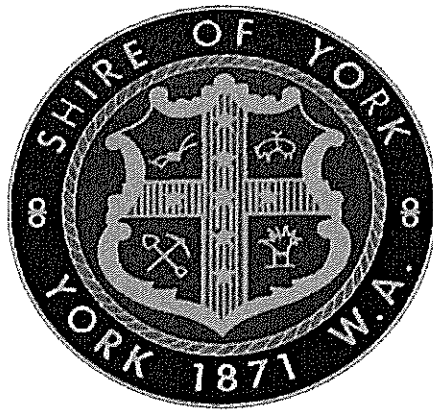
## **Appreciation**

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



RAY HOOPER  
Chief Executive Officer





**SHIRE OF YORK**

**ANNUAL FINANCIAL REPORT**

**2012-13**

**SHIRE OF YORK  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

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**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30th JUNE 2013**  
**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 2013 are in my opinion properly drawn up to present fairly the financial position of the Shire of York at 30th June 2013 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 as authorisation of issue on the 21 day of November 2013.

Ray Hooper  
Chief Executive Officer

SHIRE OF YORK  
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2013

2011/12 ACTUAL		NOTES	2012/13 BUDGET	2012/13 ACTUAL
	<b>EXPENSES EXCLUDING FINANCE COSTS</b>		<b>\$</b>	<b>\$</b>
(242,798)	General Purpose Funding		(209,400)	(174,155)
(714,708)	Governance		(1,000,231)	(828,073)
(385,669)	Law, Order, Public Safety		(538,826)	(446,219)
(300,349)	Health		(313,868)	(260,780)
(75,162)	Education and Welfare		(99,114)	(100,150)
(1,113,811)	Community Amenities		(1,116,990)	(1,024,343)
(1,642,046)	Recreation and Culture		(2,587,413)	(2,161,414)
(1,901,042)	Transport		(1,799,717)	(2,846,778)
(599,754)	Economic Services		(654,583)	(495,080)
(378,779)	Other Property and Services		(154,753)	(293,051)
(7,354,118)			(8,474,895)	(8,630,043)
	<b>REVENUE</b>			
5,392,829	General Purpose Funding		4,695,487	5,382,343
186,456	Governance		194,400	203,126
117,231	Law, Order, Public Safety		405,220	571,941
62,833	Health		82,050	74,027
32,477	Education and Welfare		38,280	65,410
972,389	Community Amenities		678,135	685,052
2,533,084	Recreation and Culture		2,268,163	746,040
721,864	Transport		1,641,765	1,306,815
128,799	Economic Services		247,187	142,959
307,526	Other Property & Services		144,679	76,899
10,455,489			10,395,366	9,254,612
	<b>FINANCE COSTS</b>			
(3,098)	Community Amenities		(3,503)	(2,386)
(102,435)	Recreation and Culture		(128,270)	(128,271)
(105,533)		6	(131,773)	(130,657)
	<b>ASSET DISPOSALS</b>			
3,513	Governance		(6,044)	(10,307)
15,677	Law, Order, Public Safety		0	(3,097)
(17,984)	Health		(17,836)	(9,864)
(6,968)	Community Amenities		(6,449)	(8,593)
0	Recreation and Culture		0	(285)
106,290	Transport		27,699	0
(274)	Economic Services		23,699	0
(7,054)	Other Property & Services		823,511	14,721
93,200		5	844,580	(17,425)
<b>3,089,038</b>	<b>NET RESULT</b>		<b>2,633,278</b>	<b>476,487</b>
	<b>Other Comprehensive Income</b>			
0	Changes on Revaluation of Non-Current Assets	7.31	0	5,856,308
0	Total Other Comprehensive Income		0	5,856,308
<b>3,089,038</b>	<b>TOTAL COMPREHENSIVE INCOME</b>		<b>2,633,278</b>	<b>6,332,795</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 2013

2011/12 ACTUAL		NOTES	2012/13 BUDGET	2012/13 ACTUAL
	<b>REVENUE</b>			
3,492,035	Rates		3,764,540	3,753,025
2,343,378	Operating Grants, Subsidies and Contributions	32	1,668,005	2,300,487
1,413,283	Fees and Charges		1,643,889	1,248,821
0	Service Charges		0	0
179,766	Interest Earnings		209,700	268,732
102,591	Other Revenue		175,636	95,666
<b>7,531,052</b>			<b>7,461,770</b>	<b>7,666,731</b>
	<b>EXPENSES</b>			
(2,821,695)	Employee Costs		(3,077,667)	(2,832,982)
(2,193,175)	Materials and Contracts		(2,945,516)	(2,795,719)
(1,492,181)	Depreciation on Non-Current Assets		(1,624,293)	(2,260,024)
(284,718)	Utility Charges (gas, electricity, water. etc)		(370,122)	(316,571)
(235,203)	Insurance Expenses		(259,793)	(283,955)
(105,533)	Interest Expenses		(130,656)	(130,656)
(324,406)	Other Expenditure		(198,619)	(147,732)
<b>(7,456,909)</b>			<b>(8,606,666)</b>	<b>(8,767,639)</b>
<b>74,143</b>			<b>(1,144,896)</b>	<b>(1,100,908)</b>
2,921,696	Non-Operating Grants, Subsidies and Contributions	32	2,933,596	1,594,820
143,588	Profit on Asset Disposals	5.1	892,325	19,779
(50,388)	Loss on Asset Disposals	5.1	(47,747)	(37,205)
<b>3,089,039</b>	<b>NET RESULT</b>		<b>2,633,278</b>	<b>476,486</b>
	<b>Other Comprehensive Income</b>			
	Rounding			
0	Changes on Revaluation of Non-Current Assets	7.31	0	5,856,308
<b>0</b>	<b>Total Other Comprehensive Income</b>		<b>0</b>	<b>5,856,309</b>
<b>3,089,039</b>	<b>TOTAL COMPREHENSIVE INCOME</b>		<b>2,633,278</b>	<b>6,332,795</b>

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

**SHIRE OF YORK**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2013**

	Note	Actual 2011/12 \$	Actual 2012/13 \$
<b>Current assets</b>			
Cash and cash equivalents	4	2,943,525	3,455,777
Trade and other receivables	27	1,354,190	1,463,404
Inventories/Stock	28	7,653	11,285
<b>Total current assets</b>		<b>4,305,368</b>	<b>4,930,466</b>
<b>Non-current assets</b>			
Trade and other receivables	27	71,122	57,662
Property, plant and equipment	5	7,699,721	7,396,691
Infrastructure	5	77,014,544	83,126,785
<b>Total non-current assets</b>		<b>84,785,387</b>	<b>90,581,138</b>
<b>Total assets</b>		<b>89,090,755</b>	<b>95,511,604</b>
<b>Current liabilities</b>			
Trade and other payables	29	556,555	726,394
Borrowings	6	94,293	99,845
Provisions	30	613,844	634,125
<b>Total current liabilities</b>		<b>1,264,692</b>	<b>1,460,364</b>
<b>Non-current liabilities</b>			
Borrowings	6	2,165,255	2,065,410
Provisions	30	27,952	20,178
<b>Total non-current liabilities</b>		<b>2,193,207</b>	<b>2,085,588</b>
<b>Total liabilities</b>		<b>3,457,899</b>	<b>3,545,952</b>
<b>Net assets</b>		<b>85,632,856</b>	<b>91,965,652</b>
<b>Equity</b>			
Retained surplus		31,676,961	31,852,421
Asset revaluation reserve		52,651,562	58,507,870
Other reserves		1,304,333	1,605,361
<b>Total equity</b>		<b>85,632,856</b>	<b>91,965,652</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 2013

	NOTES	RETAINED SURPLUS	RESERVES CASH BACKED	ASSET REVALUATION RESERVE	TOTAL EQUITY
Balance as at 1 July 2011		28,216,897	1,675,359	52,651,562	82,543,818
Net Result		3,089,038	0	0	3,089,038
Reserve Transfers		371,026	(371,026)	0	0
<hr/>					
Balance as at 30 June 2012		31,676,961	1,304,333	52,651,562	85,632,856
Net Result		476,487	0	0	476,487
Total Other Comprehensive Income		0	0	5,856,308	5,856,308
Reserve Transfers		(301,028)	301,028	0	0
Balance as at 30 June 2013		<u>31,852,420</u>	<u>1,605,361</u>	<u>58,507,870</u>	<u>91,965,651</u>

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 2013

2011/12 ACTUAL		NOTES	2012/13 BUDGET	2012/13 ACTUAL
	<b>Cash Flows from operating activities</b>			
	<b>EXPENDITURE</b>			
(2,844,344)	Employee Costs		(3,077,668)	(2,840,709)
(2,531,364)	Materials & Contracts		(2,978,684)	(3,141,471)
(284,718)	Utilities		(370,122)	(316,571)
(235,203)	Insurance		(259,792)	(283,955)
(99,524)	Interest Expenses		(130,713)	(131,440)
0	GST		(650,000)	0
(324,553)	Other Expenditure		(198,619)	(147,722)
<b>(6,319,706)</b>			<b>(7,665,598)</b>	<b>(6,861,868)</b>
	<b>REVENUE</b>			
3,500,452	Rates		3,832,736	3,659,846
1,851,966	Operating Grants and Subsidies		1,322,278	1,589,644
828,247	Contributions and Donations Reimbursements		365,709	724,054
2,191,096	Fees and Charges		1,687,593	1,504,813
179,766	Interest Received		209,700	268,732
95,509	GST		650,000	250,875
102,591	Other Revenue		175,636	95,666
<b>8,654,118</b>			<b>8,243,652</b>	<b>8,093,630</b>
<b>2,334,412</b>	<b>Net Cash flows from Operating Activities</b>	<b>8.2</b>	<b>578,054</b>	<b>1,231,762</b>
	<b>Cash flows from investing activities</b>			
	<b>Payments</b>			
(513,885)	Purchase Land and Buildings		(1,558,451)	(137,624)
(801,890)	Purchase Infrastructure Assets- Roads		(2,992,264)	(1,395,379)
(3,261,676)	Purchase Infrastructure Assets - Recreational Facilities		(295,915)	(278,197)
0	Purchase Infrastructure Assets - Other		(35,500)	0
(860,444)	Purchase Plant and Equipment		(1,090,761)	(509,893)
(120,440)	Purchase Furniture and Equipment		(140,550)	(64,474)
<b>(5,558,335)</b>			<b>(6,113,441)</b>	<b>(2,385,567)</b>
	<b>Receipts</b>			
0	Proceeds from Sale of Land		1,030,000	0
397,728	Proceeds from Sale of Plant and Equipment		359,900	155,215
2,680,570	Non-operating Grants & Subsidies		2,933,596	1,594,820
<b>3,078,298</b>			<b>4,323,496</b>	<b>1,750,035</b>
<b>(2,480,037)</b>	<b>Net cash flows from investing activities</b>		<b>(1,789,945)</b>	<b>(635,532)</b>
	<b>Cash flows from financing activities</b>			
935,623	Proceeds from Borrowings		0	0
(55,673)	Loan Repayments - Principal		(94,292)	(94,293)
9,617	Principal Repayments Received		10,313	10,313
<b>889,567</b>	<b>Net cash flows from financing activities</b>		<b>(83,979)</b>	<b>(83,980)</b>
<b>743,942</b>	<b>Net (decrease)/increase in cash held</b>		<b>(1,295,870)</b>	<b>512,250</b>
<b>2,199,583</b>	<b>Cash at the Beginning of Reporting Period</b>		<b>2,943,307</b>	<b>2,943,525</b>
<b>2,943,525</b>	<b>Cash at the End of Reporting Period</b>	<b>8.1</b>	<b>1,647,442</b>	<b>3,455,777</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 2013**

2011/12 ACTUAL		NOTES	2012/13 BUDGET	2012/13 ACTUAL
<b>\$</b>	<b>REVENUE</b>		<b>\$</b>	<b>\$</b>
1,900,794	General Purpose Funding		930,947	1,629,318
189,969	Governance		199,460	203,126
132,908	Law, Order Public Safety		405,220	571,941
62,833	Health		82,620	74,027
32,477	Education and Welfare		38,280	65,410
972,389	Community Amenities		678,135	685,052
2,533,084	Recreation and Culture		2,268,163	746,040
846,262	Transport		1,674,511	1,306,815
128,799	Economic Services		270,885	142,959
307,526	Other Property and Services		974,931	76,899
<b>7,107,042</b>			<b>7,523,152</b>	<b>5,501,587</b>
	<b>EXPENSES</b>			
(242,799)	General Purpose Funding		(209,400)	(174,155)
(714,708)	Governance		(1,011,335)	(828,073)
(385,669)	Law, Order, Public Safety		(538,826)	(446,219)
(318,333)	Health		(332,274)	(260,780)
(75,162)	Education and Welfare		(99,114)	(100,150)
(1,123,877)	Community Amenities		(1,126,942)	(1,026,729)
(1,744,481)	Recreation and Culture		(2,715,683)	(2,289,685)
(1,919,150)	Transport		(1,804,764)	(2,846,778)
(600,027)	Economic Services		(654,583)	(495,080)
(385,833)	Other Property & Services		(161,493)	(293,050)
<b>(7,510,039)</b>			<b>(8,654,414)</b>	<b>(8,760,699)</b>
<b>(402,997)</b>	<i>Net Operating Result Excluding Rates</i>		<b>(1,131,262)</b>	<b>(3,259,112)</b>
	<b>Adjustments for Cash Budget Requirements</b>			
9,617	Principal Repayment Received - Loans		10,313	10,313
(93,200)	(Profit)/Loss on the disposal of assets		(844,578)	(17,426)
40,041	Increase/(Decrease) in LSL - Cash at Bank		0	81,639
(2,490)	Increase/(Decrease) in Accrued Leave Provisions		42,664	(7,774)
(3,762)	(Increase)/Decrease in Non-Current Debtors		0	2,400
1,492,181	Depreciation Written Back		1,624,293	2,260,024
0	Book Value of Assets Sold/Written Back		0	172,640
<b>1,442,387</b>			<b>832,692</b>	<b>2,501,817</b>
<b>1,039,390</b>	<i>Sub Total</i>		<b>(298,570)</b>	<b>(757,295)</b>
	<b>LESS CAPITAL EXPENDITURE AND REVENUE</b>			
(513,885)	Purchase Land & Buildings		(1,558,451)	(137,624)
(801,890)	Infrastructure Assets - Roads		(2,992,264)	(1,395,379)
(3,261,676)	Infrastructure Assets - Recreation Facilities		(295,915)	(278,197)
0	Infrastructure Assets - Other		(35,500)	0
(860,444)	Purchase Plant and Equipment		(1,090,761)	(509,893)
(120,440)	Purchase Furniture and Equipment		(140,550)	(64,474)
397,728	Proceeds from Sale of Assets		1,389,900	0
(55,673)	Repayment of Debt - Loan Principal		(94,292)	(94,293)
935,623	New Loans Raised		0	0
(379,845)	Transfer to Reserves (Restricted Assets)		(1,448,463)	(409,773)
750,871	Transfer from Reserves (Restricted Assets)		1,107,362	108,745
<b>(3,909,632)</b>			<b>(5,158,934)</b>	<b>(2,780,887)</b>
<b>(2,870,241)</b>	<i>Sub Total</i>		<b>(5,457,504)</b>	<b>(3,538,183)</b>
1,395,991	ADD Opening Funds		1,692,964	2,017,785
(2,017,785)	LESS Closing Funds		0	(2,232,626)
<b>(3,492,035)</b>	<b>Amount Required to be Raised from Rates</b>		<b>(3,764,540)</b>	<b>(3,753,025)</b>

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

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

**1.1 Basis of Preparation**

The financial report is a general purpose financial statement which has been prepared in accordance with 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, the local Government Act 1995 and accompanying regulations.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of the selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are 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 statements, but a separate statement of those monies appears at Note 9 to these financial statements.

**1.3 Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to the ATO, is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

**1.4 Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

**1.5 Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES

1.6 Inventories

**1.6.1 General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**1.6.2 Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in the statement of comprehensive income at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

1.7 Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

**1.7.1 Mandatory Requirement to Revalue Non-Current Assets**

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows;

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
  - (i) that are plant and equipment; and
  - (ii) that are -
    - (I) land and buildings; or
    - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

**1.7.2 Land Under Control**

In accordance with local Government (Financial Management) Regulation 16 (a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

**1.7.3 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 by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES

**1.7.4 Revaluation**

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised as profit or loss.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

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

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value, imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

**1.7.5 Transitional Arrangement**

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the *Initial Recognition* section as detailed above.

Those assets carried at fair value will be carried in accordance with the *Revaluation* methodology section as detailed above.

**1.7.6 Early Adoption of AASB 13 - Fair Value Measurement**

Whilst the new accounting standard in relation to fair value, *AASB 13 - Fair Value Measurement* does not become applicable until the end of the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

Due to the nature and timing of the adoption (driven by legislation), the adoption of this standard has had no effect on previous reporting periods.

**1.7.7 Land under Roads**

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB1051 - Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.



SHIRE OF YORK  
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES

**1.7.8 Depreciation of Non-Current Assets**

All non-current assets having a limited useful life (excluding freehold land) 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.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**1.7.9 Capitalisation Threshold**

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.

**1.8 Intangible Assets**

**1.81 Easements**

The Council has determined that under AASB 138 Intangible Assets, easements are valued on an historical cost basis, because it is unlikely that an active market in easements exists to allow for fair value measurement. Due to acquisition of easements at NIL values, no easements have been included in the financial report.

**1.9 Financial Instruments**

**1.9.1 Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**1.9.2 Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (d) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current. They are subsequently measured at fair value with changes to carrying amount being included in profit or loss.

*(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 and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

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

Available-for-sale financial assets, are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable.

They are subsequently measured at fair value with changes in such fair value (ie gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

**1.9.4 Impairment**

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial instruments, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

**1. SIGNIFICANT ACCOUNTING POLICIES**

**1.9.5 Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**1.10 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 impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

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.

**1.11 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, are recognised as a current liability and are normally paid within 30 days of recognition.

**1.12 Employee Benefits**

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

**1.13 Borrowing Costs**

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

**1.14 Provisions**

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**1.15 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 Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

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

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**1.16 Investments in Associates**

Associates are entities in which the Council has significant influence through holding, directly or indirectly, 20% or more of the voting power of the Council. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Council's share of net assets of the associate entity. In addition, Council's share of the profit or loss of the associate entity is included in the Council's profit or loss.

The carrying amount of the investment includes goodwill relating to the associate. Any discount on acquisition, whereby the Council's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Council and the associate are eliminated to the extent of the Council's interest in the associate.

**1.17 Joint Venture**

The Council's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the appropriate line items of the financial statement. Information about the joint venture is set out in Note 21.

The Council's interest in joint venture entities are recorded using the equity method of accounting (refer to Note 1(p) for details) in the financial report.

When the Council contributes assets to the joint venture or if the Council purchases assets from the joint venture, only the portion of gain or loss not attributable to the Council's share of the joint venture shall be recognised. The Council recognises the full amount of any loss when the contribution results in a reduction in the net realisable value of current assets or an impairment loss.

**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.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 4.2. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

**1.19 Superannuation**

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**1.20 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 the 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.

**1.21 Rounding Off Figures**

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

**1.22 Comparative Figures**

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

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, a statement of financial position as at the beginning of the earliest period will be disclosed.

**1.23 Budget Comparative Figures**

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

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.24 New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council.

Management's assessment of the new and amended pronouncement that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows.

	Title and Topic	Issued	Applicable (*)	Impact
(i)	AASB 9 – Financial Instruments AASB 2012 – 6 Amendments to Australian Accounting Standards – Mandatory effective date of AASB 9 and Transition Disclosures	December 2009 September 2012	01 January 2013 Deferred AASB 9 until 1 January 2015	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 the standard will have any material effect.
(ii)	AASB 2009 – 11 Amendments to Australian Accounting Standards arising from AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12)	December 2009	01 January 2013	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).
(iii)	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]	December 2010	01 January 2013	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).
(iv)	AASB 10 – Consolidated Financial Statements, AASB 11 – Joint Arrangements, AASB 12 – Disclosure of Interests in Other Entities, AASB 127 – Separate Financial Statements, AASB 128 – Investments in Associates and Joint Ventures, AASB 2011 – 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards. [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]	August 2011	01 January 2013	Nil – None of these, except for AASB 128, are expected to have significant application to the operations of the Council. With respect to AASB 128, where the Council has an interest in a Joint Venture, the requirements of AASB 128 supercede those of the current Joint Venture Standard AASB 131. The new standard more clearly defines the accounting treatment and disclosure in relation to it. Due to the nature of the Joint Venture, it is not expected to have a significant impact on the Council.

SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.24 New Accounting Standards and Interpretations for Application in Future Periods

Title and Topic	Issued	Applicable (*)	Impact
(v) AASB 2011 - 9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]	September 2011	01 July 2013	The main change embodied in this standard is the requirement to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently. It effects presentation only and is not expected to significantly impact the Council.
(vi) AASB 119 - Employee Benefits, AASB 2011 - 10 Amendments to Australian Accounting Standards arising from AASB 119 [AASB 1, 8, 101, 124, 134, 1049 & 2012-8 and Interpretation 14]	September 2011	01 January 2013	The changes in relation to defined benefit plans contained in this standard are not expected to significantly impact the Council nor are the changes to AASBs in relation to termination benefits.
(vii) AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 & 32]	June 2012	01 January 2013	Principally amends AASB 7: Financial Instruments: Disclosures to require entities to include information that will enable users of their financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position. This Standard is not expected to significantly impact on the Council's financial statements.
(viii) AASB 2012-3: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]	June 2012	01 January 2014	This Standard adds application guidance to AASB 132: <i>Financial Instruments: Presentation</i> to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement. This Standard is not expected to significantly impact on the Council's financial statements.
(ix) AASB 2012-5: Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle [AASB 1, 101, 116, 132, 134 and Interpretation 2]	June 2012	01 January 2013	Outlines changes to the various standards and interpretations as listed. These topics are not currently relevant to Council, nor are they expected to be in the future. As a consequence, this Standard is not expected to significantly impact on the Council's financial statements.

SHIRE OF YORK  
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30TH JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.24 New Accounting Standards and Interpretations for Application in Future Periods

Title and Topic	Issued	Applicable (*)	Impact
(x) AASB 2012-10: Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments. [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Interpretation 12]	December 2012	01 January 2013	Mainly consequential changes relating to transition guidance. It is not expected to have a significant impact on Council.

(\*) Applicable to reporting periods commencing on or after the given date.

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 2010 – 8
- AASB 2011 - 3
- AASB 2011 - 13

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

The Council also chose to early adopt *AASB 13 – Fair Value Measurement* as allowed for in the standard. For further details with respect to this early adoption, refer to Note 1.7





SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

**2 REVENUES AND EXPENSES**

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

Actual 2011/12		Actual 2012/13
\$		\$
1,492,181	Charging as Expenses	
	Depreciation on Non-Current Assets	2,260,024
2300	Acquittal Audits	4500
11170	Interim and Annual Audits	9117
13,470	Auditors Remuneration	13,617
	Crediting as Revenue	
	Profit (Loss) on Sale of Non-Current Assets	
0	Land	0
0	Building	0
93,200	Plant and Equipment	(14,359)
0	Furniture and Equipment	(3,066)
93,200		(17,425)

**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.

**ECONOMIC SERVICES**

Area promotion, support to tourism, building control, the community bus, the Community Resource Centre and standpipes.

**OTHER PROPERTY AND SERVICES**

Private works carried out by Council, public works overhead allocations, plant operation cost allocations and stock.



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**4 CASH AND CASH EQUIVALENTS**

4.1	Actual 2011/12	Actual 2012/13
	\$	\$
	850	2,550
	1,638,342	496,318
	1,304,333	2,956,909
	<u>2,943,525</u>	<u>3,455,777</u>
	<b>Represented by:-</b>	
	2,200,162	2,776,075
	743,363	679,702
	<u>2,943,525</u>	<u>3,455,777</u>
	895,829	1,170,714
	1,304,333	1,605,361
	<u>2,200,162</u>	<u>2,776,075</u>

**4.2 Conditions over contributions**

Contributions and Grants recognised as revenues during the financial year which had not yet been fully expended in the manner specified by the contributor:

	Opening Bal 1-Jul-12	Received 2012/13	Expended 2012/13	Closing Bal 30-Jun-13
WALGGC General Purpose Grant Advance Payments 2013/14	339,089	383,635	(339,089)	383,635
WALGGC Roads Grant Advance Payments 2013/14	315,608	316,921	(315,608)	316,921
DLG Regional Business Plan Funding	22,095	25,000	(47,095)	0
DLG Long Term Financial Plan Funding	125,000	0	(50,385)	74,615
DLG/ Member Local Government Connecting Local Governments Funding	53,939	22,500	(4,703)	71,736
DLG Workforce Plan Funding	0	45,000	(7,972)	37,028
DLG Regional Cat Pound	0	149,210	0	149,210
RRG (Unspent - York - Tammin Road C/fwd)	0	272,097	(253,388)	18,709
MIRWA Bridge Grant (Warding \$72,000 and York Tammin \$22,000)	6,922	94,000	0	94,000
RDL Forward Capital Works Plan Grant Funding	19,685	0	(6,922)	0
Wheatbelt Development Commission - Business Case Grant Funds	13,491	19,685	(14,510)	24,860
Office of Crime Prevention - Anti Graffiti Trailer	0	0	(13,491)	0
	<u>895,829</u>	<u>1,328,048</u>	<u>(1,053,163)</u>	<u>1,170,714</u>



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

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	
	2012/13	2012/13	2012/13	2012/13	2012/13	2012/13
	Budget	Actual	Budget	Actual	Budget	Actual
	\$	\$	\$	\$	\$	\$
<b>Asset by Class</b>						
Furniture and Equipment	-	-	-	0	-	0
Plant and Equipment	359,900	155,215	339,243	168,635	20,657	(13,420)
Land and Buildings	1,030,000	0	206,078	0	823,922	0
Buildings	-	-	-	-	-	-
Furniture and Equipment	0	0	0	4,005	0	(4,005)
<b>TOTAL BY CLASS OF ASSETS</b>	<b>1,389,900</b>	<b>155,215</b>	<b>545,321</b>	<b>172,640</b>	<b>844,579</b>	<b>(17,425)</b>

5.2 Disposal of Assets by Program

	Proceeds Sale of Assets		Written Down Value		Gain/(Loss) on Disposal	
	2012/13	2012/13	2012/13	2012/13	2012/13	2012/13
	Budget	Actual	Budget	Actual	Budget	Actual
	\$	\$	\$	\$	\$	\$
Governance	108,000	100,501	114,044	110,808	(6,044)	(10,307)
Law, Order & Public Safety	0	0	0	3,097	0	(3,097)
Health	62,000	18,351	79,836	28,215	(17,836)	(9,864)
Education & Welfare	0	0	0	0	0	0
Housing	0	0	0	0	0	0
Community Amenities	20,000	18,182	26,449	26,775	(6,449)	(8,593)
Recreation & Culture	0	0	0	285	0	(285)
Transport	111,900	0	84,201	0	27,699	0
Economic Services	30,000	0	6,302	0	23,698	0
Other Property & Services	1,058,000	18,181	234,489	3,460	823,511	14,721
<b>TOTAL BY PROGRAM</b>	<b>1,389,900</b>	<b>155,215</b>	<b>545,321</b>	<b>172,640</b>	<b>844,579</b>	<b>(17,425)</b>

5.3 Fixed Assets according to Class

Actual 2011/2012			Actual 2012/2013	
\$	\$		\$	\$
770,316	770,316	Land (at cost)	774,041	774,041
6,500,274 (2,005,109)	4,495,165	Buildings (at cost) Less Accumulated Depreciation	6,634,174 (2,167,573)	4,466,601
1,110,735 (803,019)	307,716	Furniture and Fittings (at Management Valuation) Less Accumulated Depreciation	919,127 (617,387)	301,740
4,084,697 (1,958,173)	2,126,524	Plant and Equipment (at Management Valuation) Less Accumulated Depreciation	2,332,921 (478,612)	1,854,309
<b>Infrastructure Assets</b>				
74,533,117 (7,541,427)	66,991,691	Roads (at Independent valuation 2013) Less Accumulated Depreciation	91,746,872 (18,718,179)	73,028,693
564,955 (82,329)	482,626	Drainage (at cost) Less Accumulated Depreciation	617,989 (89,569)	528,420
721,590 (494,075)	227,515	Park Plant & Equipment (at cost) Less Accumulated Depreciation	721,590 (517,825)	203,765
104,398 0	104,398	Parks & Ovals (at cost) Less Accumulated Depreciation	104,398 0	104,398
9,813,518 (605,203)	9,208,315	Other Structures (at cost) Less Accumulated Depreciation	10,120,943 (859,434)	9,261,509
<b>84,714,263</b>		<b>TOTAL PROPERTY, PLANT, EQUIPMENT AND INFRASTRUCTURE</b>	<b>90,523,476</b>	



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

**5.4 Movements in Carrying Amounts**

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

Program	Land \$	Buildings \$	Furniture and Equipment \$	Plant and Equipment \$	Infrastructure \$	Total \$
Asset Balance at the beginning of the year	770,316	6,500,274	1,110,735	4,084,697	85,737,578	98,203,600
Assets Acquired during the year	3,725	133,900	64,474	509,893	1,673,575	2,385,567
Assets Disposed during the year	-	-	(256,082)	(391,196)	-	(647,278)
Revaluation Increments/(Decrements)	-	-	-	(1,870,473)	15,900,639	14,030,166
Asset Balance at the end of the year	774,041	6,634,174	919,127	2,332,921	103,311,792	113,972,055
Depreciation at the beginning of the year	-	2,005,109	803,019	1,958,143	8,723,034	13,489,305
Depreciation Expense Raised	-	162,464	67,534	418,980	1,612,165	2,261,143
Depreciation Expense Written Back on Disposals	-	-	(253,166)	(222,561)	-	(475,727)
Revaluation Increments/(Decrements)	-	-	-	(1,675,950)	9,849,808	8,173,858
Depreciation at the End of Year	-	2,167,573	617,387	478,612	20,185,007	23,448,579
<b>Net Asset Values at the end of year</b>	<b>774,041</b>	<b>4,466,601</b>	<b>301,740</b>	<b>1,854,309</b>	<b>83,126,785</b>	<b>90,523,476</b>

Details of Revaluation of assets  
Pursuant to Local Government (Financial Management) Regulation 17A(3) the Shire, as at 30 June 2013, has measured the following asset categories at fair value:

Furniture and Equipment

The office furniture and equipment currently on the Shire asset register was identified during the stocktake and is replaced on a regular basis. Based on the above, the cost approach is deemed to be the most appropriate and a very conservative fair value measurement and as a result revaluation was not required.

Plant and Equipment

A stocktake of Plant and Equipment was undertaken in 2013, resulting in non existing items, predominantly old items that had been fully depreciated or could not be found being written off and any item below the value of \$1000 threshold was removed from the asset register. The items were internally valued through the use of external suppliers which resulted in a decrease in written down value of -\$1,870,473.

Roads Infrastructure

In the case of roads a full road asset network valuation was undertaken by external consultants. The fair value is determined as the Current Replacement Cost (CRC) less accumulated depreciation to reflect the already consumed or expired future economic benefits. This approach is consistent with AASB 116. The valuation as detailed above has been adopted as the fair value by the Shire of York.



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

6 BORROWINGS INFORMATION

6.1 Loan Borrowings

Actual 2011/2012		Actual 2012/2013
\$		\$
94,293	<b>Current Borrowings</b>	
	Loan Debentures	99,845
<u>94,293</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>99,845</u>
	<b>Non Current Borrowings</b>	
2,165,255	Loan Debentures	2,065,410
<u>2,165,255</u>	<b>BALANCE AS AT 30TH JUNE</b>	<u>2,065,410</u>
<u>2,259,548</u>	<b>TOTAL BORROWINGS AS AT 30TH JUNE</b>	<u>2,165,255</u>

6.2 Loans Raised during the Financial Year

No new loans were raised during the 2012/2013 Financial Year

6.3 Loan Repayments

Council's Loan Liability is summarised as:

Program	Principal 1/07/2012	Loans Raised 2012/13	Interest		Loan Repayment		Principal 30/06/2013
			Budget 2012/13	Actual 2012/13	Budget 2012/13	Actual 2012/13	
	\$	\$	\$	\$	\$	\$	\$
<b>Community Amenities</b>							
(*) Water Supply - Loan 60	39,481	-	3,503	2,386	10,313	10,313	29,168
<b>Recreation &amp; Culture</b>							
Archive Facility - Loan 65	114,192	-	5,431	5,431	9,386	9,386	104,806
Forrest Oval - Loan 62	1,295,855	-	81,656	81,656	36,862	36,862	1,258,993
Forrest Oval - Loan 63	316,431	-	16,088	16,088	14,740	14,740	301,691
Forrest Oval - Loan 64	493,589	-	25,095	25,095	22,992	22,992	470,597
<b>TOTAL</b>	<u>2,259,548</u>	<u>-</u>	<u>131,773</u>	<u>130,656</u>	<u>94,293</u>	<u>94,293</u>	<u>2,165,255</u>
Loan Repayments to be financed by Council			128,270	128,270	83,980	83,980	
Loan Repayments reimbursed from external sources			3,503	2,386	10,313	10,313	
<b>TOTAL</b>			<u>131,773</u>	<u>130,656</u>	<u>94,293</u>	<u>94,293</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  
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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 2011/2012		Budget 2012/2013	Actual 2012/2013
\$		\$	\$
368,720	Balance brought forward 1st July	128,718	128,411
	Plus Transfer from Accumulated Surplus		
251,510	- Interest Received	7,350	6,657
21,182	- Other	256,723	261,072
	Less Transfer To Accumulated Surplus		
(513,001)	- Other Plant Purchases	(392,000)	(58,138)
<u>128,411</u>	BALANCE AS AT 30th JUNE	<u>791</u>	<u>338,002</u>

7.2 Avon River Reserve (Cash Backed)

Purpose - Maintain and protect Avon River and its environs

20,688	Balance brought forward 1st July	21,894	21,876
	Plus Transfer from Accumulated Surplus		
1,188	- Interest Received	1,250	1,133
0	- Other	0	0
	Less Transfer To Accumulated Surplus		
0	- Tamarisk project expenses	(6,230)	0
0	- Other swing bridge entrance	(10,000)	0
0	- Other shade shelters	(3,500)	0
0	- Other Avon Park Power Outlets	(3,000)	0
<u>21,876</u>	BALANCE AS AT 30th JUNE	<u>414</u>	<u>23,009</u>

7.3 Recreation Complex Reserve (Cash backed)

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

564	Balance brought forward 1st July	597	596
	Plus Transfer from Accumulated Surplus		
32	- Interest Received	34	31
0	- Other YRCC membership fees	6,666	2,289
0	- Other land sales proceeds	500,000	0
	Less Transfer To Accumulated Surplus		
0	- Other new turnstile	(4,000)	0
0	- Other function centre IT and kitchen utensils	(70,000)	0
0	- Other outdoor gym equipment	(5,000)	0
0	- Other shade shelters and storeroom	(30,000)	0
<u>596</u>	BALANCE AS AT 30th JUNE	<u>398,297</u>	<u>2,916</u>

7.4 Town Planning Reserve (Cash backed)

Purpose - Develop and review York Town Planning Schemes and amendments

13,390	Balance brought forward 1st July	14,170	14,159
	Plus Transfer from Accumulated Surplus		
769	- Interest Received	809	733
0	- Other		
	Less Transfer To Accumulated Surplus		
0	- Other	0	0
<u>14,159</u>	BALANCE AS AT 30th JUNE	<u>14,979</u>	<u>14,892</u>

7.5 Refuse Site Development Reserve (Cash Backed)

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

185,327	Balance brought forward 1st July	181,246	181,091
	Plus Transfer from Accumulated Surplus		
6,421	- Interest Received	10,349	9,377
10,644	- Other	6,500	0
	Less Transfer To Accumulated Surplus		
(21,300)	- Other - Fencing to transfer station	(36,000)	(4,944)
<u>181,092</u>	BALANCE AS AT 30th JUNE	<u>162,095</u>	<u>185,524</u>

7.6 Industrial Land Reserve (Cash backed)

Purpose - Development and expansion of an industrial subdivision within the Shire

100,131	Balance brought forward 1st July	105,966	105,882
	Plus Transfer from Accumulated Surplus		
5,751	- Interest Received	6,051	5,482
0	- Other	0	0
	Less Transfer To Accumulated Surplus		
0	- Other	0	0
<u>105,882</u>	BALANCE AS AT 30th JUNE	<u>112,017</u>	<u>111,364</u>



SHIRE OF YORK  
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<b>7.7 Residency Museum Reserve (Cash Backed)</b>	Purpose - Fund capital expenditure and maintenance of the historical museum		
9,754	Balance brought forward 1st July	10,321	10,313
	Plus Transfer from Accumulated Surplus		
559	- Interest Received	589	534
0	- Other	0	0
	Less Transfer To Accumulated Surplus		
0	- Other - Replace ceiling & upgrade to comply with BCA	0	0
<u>10,313</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>10,910</u>	<u>10,847</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)		
129,386	Balance brought forward 1st July	133,312	133,207
	Plus Transfer from Accumulated Surplus		
7,378	- Interest Received	7,612	6,897
0	- Other		
	Less Transfer To Accumulated Surplus		
0	- Other - Storm water sump pit	(3,000)	(21,704)
(3,557)	- Other - Sewer Connection and operating loss	(8,720)	(600)
<u>133,207</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>129,204</u>	<u>117,800</u>
<b>7.9 Public Open Space Reserve (Cash Backed)</b>	Purpose - Expansion and development of passive recreation areas within the Shire		
340	Balance brought forward 1st July	360	360
	Plus Transfer from Accumulated Surplus		
20	- Interest Received	21	19
0	- Other	0	0
	Less Transfer To Accumulated Surplus		
0	- Other	(381)	0
<u>360</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>0</u>	<u>379</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)		
48,598	Balance brought forward 1st July	55,319	55,278
	Plus Transfer from Accumulated Surplus		
2,791	- Interest Received	500	2,862
3,889	- Other	3,159	4,158
	Less Transfer To Accumulated Surplus		
0	- Other	(55,818)	0
<u>55,278</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>3,160</u>	<u>62,298</u>
<b>7.11 Centennial Gardens Reserve (Cash Backed)</b>	Purpose - Further expansion and capital repairs of the existing units		
107,550	Balance brought forward 1st July	103,505	103,423
	Plus Transfer from Accumulated Surplus		
6,015	- Interest Received	5,867	5,355
0	- Other	0	1,976
	Less Transfer To Accumulated Surplus		
0	- Other - operating loss	(14,772)	(9,940)
(10,142)	- Other - upgrade car parking	0	0
<u>103,423</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>94,600</u>	<u>100,814</u>
<b>7.12 Car Parking Reserve (Cash Backed)</b>	Purpose - The Management and control of parking facilities in accordance with Council's Parking Plan		
19,604	Balance brought forward 1st July	14,726	14,714
	Plus Transfer from Accumulated Surplus		
1,035	- Interest Received	841	762
0	- Other	0	0
	Less Transfer To Accumulated Surplus		
(5,924)	- Other	0	0
<u>14,715</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>15,567</u>	<u>15,476</u>
<b>7.13 Archives Reserve (Cash Backed)</b>	Purpose - To provide a secure building for the safe storage of Council's archival records		
17,227	Balance brought forward 1st July	18,230	18,216
	Plus Transfer from Accumulated Surplus		
989	- Interest Received	1,041	943
0	- Other	0	0
	Less Transfer To Accumulated Surplus		
0	- Other compactus and safe	(10,000)	0
<u>18,216</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>9,271</u>	<u>19,159</u>



SHIRE OF YORK  
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**7.14 Disaster Reserve (Cash Backed)**

Purpose - To help fund recover from a natural disaster

	25,902	Balance brought forward 1st July	27,411	27,390
		Plus Transfer from Accumulated Surplus		
	1,488	- Interest Received	1,565	1,418
	0	- Other	0	0
		Less Transfer To Accumulated Surplus		
	0	- Other Plant Purchases	0	0
	<u>27,390</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>28,976</u>	<u>28,808</u>

**7.15 Water Supply Reserve (Cash Backed)**

Purpose - To hold funds raised through water supply charge until loan repayments is due

	6,778	Balance brought forward 1st July	6,778	6,778
		Plus Transfer from Accumulated Surplus		
	0	- Interest Received	0	0
	0	- Other	0	0
		Less Transfer To Accumulated Surplus		
	0	- Other	0	0
	<u>6,778</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>6,778</u>	<u>6,778</u>

**7.16 Tied Grant Funding Reserve (Cash Backed)**

Purpose - To segregate grant funds provided for specific projects until those projects are carried out

	131,184	Balance brought forward 1st July	72,064	72,064
		Plus Transfer from Accumulated Surplus		
	0	- Interest Received	0	0
	0	- Other	0	0
		Less Transfer To Accumulated Surplus		
	(2,239)	- Other SEAVROC	(27,615)	(4,375)
	(32,881)	- Other Regional Waste Management Strategy	(12,118)	(6,000)
	(4,000)	- Other Memorial Park Upgrade	0	0
	0	- Other YAC leadership program	(1,500)	0
	(20,000)	- Other Crime prevention	0	0
	0	- Other Spencers Brook Bridges	(30,831)	0
	<u>72,064</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>0</u>	<u>61,689</u>

**7.17 Staff Leave Reserve (Cash Backed)**

Purpose - To fund annual and long service leave requirements

	157,422	Balance brought forward 1st July	197,595	197,463
		Plus Transfer from Accumulated Surplus		
	9,041	- Interest Received	11,283	10,225
	31,000	- Other	71,414	71,414
		Less Transfer To Accumulated Surplus		
	0	- Other	0	0
	<u>197,463</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>280,292</u>	<u>279,102</u>

**7.18 Main St (Town Precinct) Upgrade Reserve (Cash Backed)**

Purpose - To provide funds for the upgrade of Main Street and development of a town precinct

	50,777	Balance brought forward 1st July	42,052	42,019
		Plus Transfer from Accumulated Surplus		
	2,740	- Interest Received	2,401	2,176
	0	- Other	0	0
		Less Transfer To Accumulated Surplus		
	(11,498)	- Other	(44,000)	0
	<u>42,019</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>453</u>	<u>44,195</u>

**7.19 Buildings Reserve (Cash Backed)**

Purpose - To provide for the construction and major capital improvements to all Council buildings

	65,260	Balance brought forward 1st July	3,013	3,010
		Plus Transfer from Accumulated Surplus		
	2,750	- Interest Received	172	156
	0	- Other	0	0
		Less Transfer To Accumulated Surplus		
	0	- Other Admin Locks and Keys	0	0
	(65,000)	- Other Town Hall Plans	(3,000)	(2,191)
	<u>3,010</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>185</u>	<u>975</u>

**7.20 Strategic Planning Reserve (Cash Backed)**

Purpose - To provide for the preparation, ongoing replacement, amendment & printing costs associated with the Strategic Plan

	12,619	Balance brought forward 1st July	13,354	13,343
		Plus Transfer from Accumulated Surplus		
	725	- Interest Received	763	691
	0	- Other	0	0
		Less Transfer To Accumulated Surplus		
	0	- Other	(14,117)	0
	<u>13,344</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>0</u>	<u>14,034</u>





SHIRE OF YORK  
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**7.21 Cemetery Reserve (Cash Backed)**

Purpose - To provide for ongoing development of the York Cemetery or development of a new cemetery site

	25,865	Balance brought forward 1st July	22,190	22,172
		Plus Transfer from Accumulated Surplus		
	1,407	- Interest Received	1,267	1,148
		- Other		
		Less Transfer To Accumulated Surplus		
	(5,100)	- Other Cemetery Upgrades	(21,800)	0
	<u>22,172</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>1,657</u>	<u>23,320</u>

**7.22 York Town Hall Reserve (Cash Backed)**

Purpose - To provide for the ongoing development of York Town Hall recognising its significant heritage value to residents

	44,019	Balance brought forward 1st July	26,638	26,617
		Plus Transfer from Accumulated Surplus		
	2,227	- Interest Received	1,521	1,378
	0	- Other	0	0
		Less Transfer To Accumulated Surplus		
	0	- Other Town Hall Lift Awning	(10,000)	
	(19,629)	- Other Upgrade Town Hall	0	0
	<u>26,617</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>18,159</u>	<u>27,995</u>

**7.23 Youth Capital Works Reserve (Cash Backed)**

Purpose - To provide for youth related infrastructure

	22,852	Balance brought forward 1st July	812	812
		Plus Transfer from Accumulated Surplus		
	960	- Interest Received	46	42
	0	- Other	0	0
		Less Transfer To Accumulated Surplus		
	(23,000)	- Other	(858)	(854)
	<u>812</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>0</u>	<u>0</u>

**7.24 Roads Reserve (Cash Backed)**

Purpose - To provide for future road resealing requirements

	64,736	Balance brought forward 1st July	68,507	68,454
		Plus Transfer from Accumulated Surplus		
	3,718	- Interest Received	3,912	3,544
	0	- Other	0	0
		Less Transfer To Accumulated Surplus		
	0	- Other Qualen West Road Reseal	(48,169)	0
	<u>68,454</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>24,250</u>	<u>71,998</u>

**7.25 Land & Infrastructure Development Reserve (Cash Backed)**

Purpose - To provide for the purchase of land and/or buildings or the construction of buildings

	10,195	Balance brought forward 1st July	628	627
		Plus Transfer from Accumulated Surplus		
	432	- Interest Received	36	33
		- Other land sales	530,000	0
		Less Transfer To Accumulated Surplus		
	(10,000)	- Other Youth Centre		
	0	- Admin Air Conditioning Units	(107,500)	0
	0	- Admin Solar Panels	(8,000)	0
	0	- Burges Siding Fire Shed Site Works	(11,600)	0
	0	- Fraser St Kitchen Upgrade	(11,000)	0
	0	- Youth Centre Hot Water Service Upgrade	(2,000)	0
	0	- Town Hall Kitchen Hot Water Service Upgrade	(2,000)	0
	0	- Bowling Club Hot Water Service Upgrade	(2,000)	0
	0	- Rec Centre Showers Hot Water Service Upgrade	(2,000)	0
	0	- Swim Pool Hot Water Service Upgrade	(2,000)	0
	0	- Cemetery Infrastructure	(32,500)	0
	0	- Purchase Easement Lot 51	(25,000)	0
	0	- Car Park Upgrade	(9,000)	0
	<u>627</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>316,064</u>	<u>660</u>

**7.26 Greenhills Townsite Development Reserve (Cash Backed)**

Purpose - To provide for the enhancement of the amenity and economic potential of the townsite in consultation with the Greenhills Progress Association

	23,539	Balance brought forward 1st July	24,911	24,891
		Plus Transfer from Accumulated Surplus		
	1,352	- Interest Received	1,422	1,289
	0	- Other	0	0
		Less Transfer To Accumulated Surplus		
	0	- Other	(26,333)	0
	<u>24,891</u>	<b>BALANCE AS AT 30th JUNE</b>	<u>0</u>	<u>26,180</u>



SHIRE OF YORK  
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**7.27 RSL Memorial Reserve (Cash Backed)**

Purpose - To provide for the upgrading of the RSL memorial

	12,930 Balance brought forward 1st July	10,843	10,833
	Plus Transfer from Accumulated Surplus		
	743 - Interest Received	619	561
	0 - Other	0	0
	Less Transfer To Accumulated Surplus		
	(2,840) - Other	0	0
	<b>10,833</b>	<b>11,462</b>	<b>11,394</b>
	<b>BALANCE AS AT 30th JUNE</b>		

**7.28 Forrest Oval Bowling Greens Reserve (Cash Backed)**

Purpose - to provide for the replacement of bowling rink synthetic surfaces

	0 Balance brought forward 1st July	0	0
	Plus Transfer from Accumulated Surplus		
	0 - Interest Received	0	0
	0 - Other	2,080	4,003
	Less Transfer To Accumulated Surplus		
	0 - Other	0	0
	<b>0</b>	<b>2,080</b>	<b>4,003</b>
	<b>BALANCE AS AT 30th JUNE</b>		

**7.29 Forrest Oval Tennis Greens Reserve (Cash Backed)**

Purpose - to provide for the future of tennis synthetic surface

	0 Balance brought forward 1st July	0	0
	Plus Transfer from Accumulated Surplus		
	0 - Interest Received	0	0
	0 - Other	2,080	477
	Less Transfer To Accumulated Surplus		
	0 - Other	0	0
	<b>0</b>	<b>2,080</b>	<b>477</b>
	<b>BALANCE AS AT 30th JUNE</b>		

**7.30 Forrest Oval Lights Reserve (Cash Backed)**

Purpose - to provide for the replacement and upgrading of the Oval Lights

	0 Balance brought forward 1st July	332	332
	Plus Transfer from Accumulated Surplus		
	0 - Interest Received	19	17
	332 - Other	2,500	924
	Less Transfer To Accumulated Surplus		
	0 - Other	0	0
	<b>332</b>	<b>2,851</b>	<b>1,273</b>
	<b>BALANCE AS AT 30th JUNE</b>		
	<b>1,304,333</b>	<b>1,646,592</b>	<b>1,605,361</b>
	<b>TOTAL RESERVES - CASH BACKED</b>		

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.

**7.31 Reserves - Asset Revaluation**

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 2011/2012		Budget 2012/2013	Actual 2012/2013
\$	<b>Asset Revaluation Reserve (Roads)</b>	\$	\$
52,651,562	Balance brought forward 1st July	52,651,562	52,651,562
0	Revaluation of Assets during current financial year	0	5,856,308
<b>52,651,562</b>	<b>BALANCE AS AT 30th JUNE</b>	<b>52,651,562</b>	<b>58,507,870</b>



SHIRE OF YORK  
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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.

8.1	Actual 2011/12	RECONCILIATION OF CASH	Budget 2012/13	Actual 2012/13
	\$		\$	\$
	743,363	Cash at Bank - Operating	850	679,702
	2,200,162	Restricted Cash	1,646,592	2,776,075
	<u>2,943,525</u>	<b>TOTAL CASH</b>	<u>1,647,442</u>	<u>3,455,777</u>
8.2		<b><u>Non cash flows in change in Net Equity</u></b>		
	3,089,038	Net Result	2,633,278	476,486
	1,492,181	Depreciation	1,624,293	2,260,024
	(93,200)	Profit/(loss) on sale of Fixed Assets	(844,578)	17,425
	(2,680,570)	Contributions for Development of Assets	(2,933,596)	(1,594,820)
	9,617	Principal Payment Received - SS Loan	0	0
		<b><u>Change in Assets and Liabilities</u></b>		
	(156)	(Increase)/Decrease in Inventory	0	(3,632)
	167,162	(Increase)/Decrease in Accounts Receivables	131,871	(106,068)
	40,018	(Increase)/Decrease in Provisions	0	12,508
	310,322	Increase/(Decrease) in Accounts Payables	(33,214)	169,838
	<u>2,334,412</u>	<b>Cash flows from Operations</b>	<u>578,054</u>	<u>1,231,761</u>
8.3		<b>Credit stand by arrangement and loan facilities</b>		
		Council has a Credit Card facility of :-		
	10,000	Credit Card Limit	10,000	10,000
	(3,081)	Amount Utilised	0	(3,487)
		Council has Bank Overdraft facilities of:-		
	200,000	Credit Facility	500,000	200,000
	0	Amount Utilised	0	0
	<u>206,919</u>	<b>Unused Facility available</b>	<u>510,000</u>	<u>206,513</u>



**SHIRE OF YORK**  
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**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:

PARTICULARS	OPENING BALANCE 1/07/2012 \$	RECEIPTS ACTUAL 2012/2013 \$	PAYMENTS ACTUAL 2012/2013 \$	CLOSING BALANCE 30/06/2013 \$
BCITF PAYMENT	\$0	\$16,135	\$13,135	\$3,000
BOND CAT TRAP	\$0	\$350	\$350	\$0
BOND LAND/BUILDING SALE	\$0	\$0	\$0	\$0
BONDS - EXTRACTIVE INDUSTRIES	\$4,500	\$0	\$0	\$4,500
BONDS - FOOTPATH & KERB	\$28,500	\$6,226	\$3,500	\$31,226
BONDS - HALL ETC	\$4,140	\$7,200	\$6,040	\$5,300
BONDS - KEYS	\$1,660	\$1,160	\$600	\$2,220
BONDS - PARKS/COUNCIL PROPS	\$500	\$2,500	\$1,500	\$1,500
BONDS - RENTAL PROPERTY	\$1,824	\$2,200	\$1,080	\$2,944
BUILDER REGIST BOARD LEVY	\$118	\$11,404	\$9,703	\$1,820
BUILDING BONDS	\$11,100	\$0	\$0	\$11,100
CASH RECEIPT ADJUSTMENTS	\$5,200	\$1,441	\$450	\$6,191
COMMUNITY BUS BONDS	\$700	\$3,600	\$3,350	\$950
CROSSOVER BOND - ASTONE	\$6,000	\$0	\$0	\$6,000
CROSSOVER BOND - N BLISS	\$1,650	\$0	\$0	\$1,650
CROSSOVER BOND - SMORENBURG	\$1,650	\$0	\$0	\$1,650
CROSSOVER BOND - AVON VALLEY P	\$5,940	\$0	\$0	\$5,940
FUNDS HELD FOR LOCAL GROUPS	\$18,262	\$3,148	\$19,979	\$1,432
GREENHILLS BUSHFIRE BRIGADE	\$114	\$0	\$0	\$114
LEEUEWIN CONTRIBUTIONS	\$800	\$0	\$0	\$800
MOTO CROSS TRACK	\$1,927	\$1,046	\$0	\$2,973
NOMINATION DEPOSIT	\$0	\$0	\$0	\$0
PALMBROOK - CROSSOVERS	\$61,964	\$3,117	\$7,193	\$57,888
PALMBROOK - FOOTPATHS	\$55,455	\$2,907	-\$2,500	\$60,862
PALMBROOK - INTERSECTIONS	\$25,038	\$1,305	\$0	\$26,343
PALMBROOK - PUBLIC OPEN SPACE	\$68,923	\$3,549	\$4,732	\$67,741
PALMBROOK - RURAL NUMBERS	\$1,820	\$0	\$0	\$1,820
PIONEER MEMORIAL LODGE BONDS	\$0	\$0	\$0	\$0
PLANNING BONDS	\$2,900	\$0	\$0	\$2,900
POLICE LICENSING	\$5	\$1,393,257	\$1,393,257	\$5
PROPERTY SALE NON PAYMENT RATES	\$8,041	\$0	\$0	\$8,041
SETTLERS HOUSE BONDS	\$13,357	\$0	\$0	\$13,357
STAFF SOCIAL FUNDS	\$0	\$934	\$836	\$98
SUBDIVISION BONDS	\$27,736	\$0	\$0	\$27,736
SUBDIVISION BOND - BAWDEN	\$3,300	\$0	\$0	\$3,300
SUBDIVISION BOND - PREISIG	\$26,688	\$1,391	\$0	\$28,079
SWIMMING POOL INSPECTION FEES	\$1,900	\$0	\$1,900	\$0
TOTAL GROUP CLEANING BOND	\$0	\$0	\$0	\$0
WATER LOAN REPAYMENTS IN FULL	\$9,791	\$0	\$3,019	\$6,772
SPORTING PRECINCT	\$0	\$485	\$0	\$485
<b>TOTAL</b>	<b>401,503</b>	<b>1,463,355</b>	<b>1,468,123</b>	<b>396,735</b>



**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**10 RATING INFORMATION**

Rating Information for the year ended 30 June 2013

<b>RATE TYPE</b>	<b>Budget Rate Revenue</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value</b>	<b>Total Rate Revenue</b>
General Rate GRV	1,459,719	\$0.081500	1231	17,910,662	1,459,719
Minimum Rate GRV	572,700	\$830	690	3,654,246	572,700
General Rate UV	1,473,131	\$0.005700	446	258,444,035	1,473,131
Minimum Rate UV	219,390	\$1,030	213	25,315,616	219,390
Interim Rates	39,500				28,085
Back Rates	100				0
<b>TOTAL</b>	<b>3,764,540</b>		<b>2580</b>	<b>305,324,559</b>	<b>3,753,025</b>

**10.1 General and Minimum Rate**

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

	<b>Actual 2011/12</b>	<b>Budget 2012/13</b>	<b>Actual 2012/13</b>
	\$	\$	\$
0.075177		0.0815	0.0815
\$810 p.a.		\$830 p.a.	\$830 p.a.
0.005300		0.005700	0.005700
\$1,030 p.a.		\$1,030 p.a.	\$1,030 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 2012/2013 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.

**11 SPECIFIED AREA RATES**

No Specified Area Rates were levied during 2012/2013.

**12 SERVICE CHARGE**

No Service Charges were imposed during 2012/2013.



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

**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 date 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 the Shire and Bendigo Bank
- 2nd Prize** \$200 worth of unleaded fuel, sponsored by Fuel Distributors WA.
- 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 Rachmaninov & The Ring, 1st December 2012.

**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 where they used the venue on a regular basis for a period of 16 times within the year.

**13.4 Write Offs**

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

Actual 2011/2012		Actual 2012/13
\$		\$
0	Rates	0
0	General Purpose Revenue	1,349
0	Law, Order and Public Safety	0
0	Community Amenities	0
2,287	Recreation & Culture	0
0	Transport	0
1,250	Economic Activities	0
869	Other Property and Services	0
4,406		1,349

**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 \$90,914

**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	Tuesday, 11 September 2012
2nd Instalment	Tuesday, 13 November 2012
3rd Instalment	Tuesday, 15 January 2013
4th Instalment	Tuesday, 12 March 2013

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

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

Actual 2011/2012		Budget 2012/2013	Actual 2012/2013
\$		\$	\$
78,802	Interest Charges for the late Payment of Rates Charged	60,000	90,914
16,449	Instalment Interest Charges	16,000	16,344
2,047	Pensioner Deferred Rates Interest Charges	2,000	1,687
16,264	Administration Charges for Instalment Options	16,000	15,984
2,468	Interest charges for the late payment of ESL	1,700	2,700

**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.



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

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:

Actual 2011/2012 \$		Actual 2012/2013 \$
109,115	Governance	30,259
5,454	General Purpose Funding	9,361
38,288	Law, Order, Public Safety	60,194
62,773	Health	65,794
20,549	Education and Welfare	29,810
881,271	Community Amenities	624,111
136,372	Recreation and Culture	261,131
64	Transport	761
113,595	Economic Services	130,588
45,802	Other Property and Services	36,812
<b>1,413,283</b>	<b>TOTAL FEES AND CHARGES</b>	<b>1,248,821</b>

15.2 Fees and Charges Amendments

No amendments were made during the 2012/2013 financial year.

16 COUNCIL MEMBERS - FEES, EXPENSES AND ALLOWANCES

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

Actual 2011/2012 \$		Budget 2012/2013 \$	Actual 2012/2013 \$
	<b>- Annual Attendance Fee</b>		
28,000	Councillor (5)	29,120	29,120
11,188	President	11,630	11,630
	<b>- Expenses</b>		
7,608	- Telecommunications Allowance	7,920	7,920
0	- Travel Expenses	1,500	0
6,000	- Information Technology Allowance	6,000	6,000
	<b>- Annual Local Government Allowance</b>		
9,672	- President	10,060	10,060
2,420	- Deputy President	2,520	2,520
<b>64,888</b>		<b>68,750</b>	<b>67,250</b>

17 INVESTMENT EARNINGS

The Earnings from Investments are summarised as follows:

Actual 2011/2012 \$		Budget 2012/2013 \$	Actual 2012/2013 \$
74,144	General Account	60,000	92,934
87,125	Reserve Funds	70,000	64,153
99,766	Rates - Late payment & Instalment Interest	79,700	111,645
<b>261,035</b>	<b>TOTAL</b>	<b>209,700</b>	<b>268,732</b>



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

18 DEPRECIATION ON NON-CURRENT ASSETS

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

<u>Actual</u> <u>2011/2012</u>		<u>Budget</u> <u>2012/2013</u>	<u>Actual</u> <u>2012/2013</u>
\$		\$	\$
180	General Purpose Funding	180	180
79,417	Governance	79,411	72,639
82,453	Law, Order, Public Safety	82,102	97,314
13,198	Health	13,009	15,192
20,084	Education and Welfare	20,050	20,607
26,835	Community Amenities	26,785	26,081
166,189	Recreation and Culture	294,258	325,660
819,757	Transport	819,037	1,407,172
17,404	Economic Services	17,654	18,774
266,665	Other Property and Services	271,807	276,405
<u>1,492,181</u>	<b>TOTAL</b>	<u>1,624,293</u>	<u>2,260,024</u>

19 MAJOR LAND TRANSACTIONS

Council did not participate in any major land transactions during 2012/13.

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.





**SHIRE OF YORK**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2013**

**23 FINANCIAL INSTRUMENTS**

**23.1 Interest Rate Risk**

The following table details Council's exposure to financial risks, including interest rate risk, price risk, credit risk, etc as at 30th June 2013.

	Carrying Value 2011/2012	Average Interest Rate %	Interest Bearing \$	Non Interest Bearing \$	Carrying Value 2012/2013	Fair Value 2012/2013
<b>Financial Assets</b>						
Cash	2,943,525	4.48	3,453,227	2,550	3,455,777	3,455,777
Receivables	1,354,190		0	1,463,404	1,463,404	1,463,404
	<u>4,297,715</u>		<u>3,453,227</u>	<u>1,465,954</u>	<u>4,919,181</u>	<u>4,919,181</u>
<b>Financial Liabilities</b>						
Payables	556,555		0	726,394	726,394	726,394
Borrowings	2,259,548	5.72	2,165,255	0	2,165,255	1,542,074
	<u>2,816,103</u>		<u>2,165,255</u>	<u>726,394</u>	<u>2,891,649</u>	<u>2,268,468</u>

**23.2 Material Risk from Financial Instruments**

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

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

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

**23.4 Credit Risk**

Council's receivables are classified as Rates and Annual Charges, Self Supporting Loans and General Debtors. Rates and Annual Charges are charges that are considered as charges against the property and as such are considered being secured by the Property to which they relate. 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. 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.

2011/2012			2012/2013	
Current	Non Current		Current	Non Current
\$	\$		\$	\$
635,209	41,955	Financial Assets	811,804	39,554
10,313	29,167	Rates and Annual Charges	11,060	18,108
0	0	Self Supporting Loans	0	0
708,668	0	Goods and Services Tax	640,540	0
<u>1,354,190</u>	<u>71,122</u>	General Debtors	<u>1,463,404</u>	<u>57,662</u>

**23.5 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 2011/2012		Actual 2012/2013
\$		\$
29,435	Impact of 1% Movement in Interest Rates on Investment Earnings (+/-)	14,634
73,588	Impact of 2.5% Movement in Interest Rates on Investment Earnings (+/-)	36,585

**23.6 Liquidity Risk**

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

	2011/2012	Less than 1 year	1 to 5 years	Greater than 5 years	2012/2013
	\$	\$	\$	\$	\$
<b>Financial Liabilities</b>					
Accounts Payable - Current	556,555	726,394	0	0	726,394
Borrowings	2,259,548	99,845	544,460	1,520,950	2,165,255
	<u>2,816,103</u>	<u>826,239</u>	<u>544,460</u>	<u>1,520,950</u>	<u>2,891,649</u>



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

24 POSITION AT COMMENCEMENT OF FINANCIAL YEAR

24.1 DETERMINATION OF OPENING FUNDS

ACTUAL 2011/2012		Budget 2012/2013	ACTUAL 2012/2013
\$		\$	\$
	<b>Current Assets</b>		
1,638,342	Cash at Bank - (Overdraft)	-	496,318
1,304,333	Investments	1,646,592	2,956,909
850	Cash on Hand	850	2,550
1,354,189	Receivables	889,076	1,463,404
7,653	Stock on Hand	7,652	11,285
4,305,367		2,544,170	4,930,466
	<b>Less Current Liabilities</b>		
(556,555)	Accounts Payable	(283,736)	(726,394)
(613,844)	Accrued Leave	(613,842)	(634,125)
(94,293)	Current Loan Liability	-	(99,845)
(1,264,692)		(897,578)	(1,460,364)
3,040,675	<b>SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES</b>	1,646,592	3,470,102
	<b>ADJUSTMENTS</b>		
94,293	Add Back Current Loan Liability	0	99,845
(10,313)	Less Current Assets for Self Supporting Loan Repayments	0	(11,060)
(1,106,870)	Less Cash Backed Reserves & Restricted Funds (excluding LSL)	(1,646,592)	(1,326,259)
2,017,785	<b>OPENING/CLOSING FUNDS</b>	-	2,232,627

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 2012/2013 Annual Budget.

Net Current Asset detailed in the 2012/2013 Annual Budget	1,692,964
Net Current Assets Brought Forward as at 1st July 2012	2,017,785
Major Variance - additional accounts receivables \$333,887	

25 CAPITAL EXPENDITURE BY PROGRAM

Actual Capital Expenditure incurred by Program is summarised as follows:

Program	2011/2012	Furniture and Equipment	Land and Buildings	Plant and Equipment	Infrastructure			2012/2013
					Roads	Recreation Facilities	Other	
	\$	\$	\$	\$	\$	\$	\$	\$
Governance	93,974	13,240	10,138	119,308	0	0	0	142,686
Law, Order, Public Safety	115,498	0	52,962	227,406	0	0	0	280,368
Health	67,602	0	0	30,099	0	0	0	30,099
Education and Welfare	5,948	0	30,540	0	0	0	0	30,540
Housing	0	0	0	0	0	0	0	0
Community Amenities	52,929	0	4,944	34,054	0	0	0	38,998
Recreation and Culture	3,850,008	51,235	35,316	11,135	0	278,197	0	375,883
Transport	801,890	0	0	76,319	1,395,379	0	0	1,471,698
Economic Services	25,999	0	0	11,571	0	0	0	11,571
Other Property & Services	544,487	0	3,724	0	0	0	0	3,724
<b>TOTAL</b>	<b>5,558,335</b>	<b>64,475</b>	<b>137,624</b>	<b>509,892</b>	<b>1,395,379</b>	<b>278,197</b>	<b>0</b>	<b>2,385,567</b>



SHIRE OF YORK  
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FOR THE YEAR ENDED 30TH JUNE 2013

26 FINANCIAL INFORMATION BY RATIO

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

<u>2010/2011</u> Percent	<u>2011/2012</u> Percent		<u>2012/2013</u> Percent
2.36:1	1.97:1	(a) <b>Current Ratio</b> <u>current assets minus restricted current assets</u> current liabilities minus liabilities associated with restricted assets	1.82:1
73.90%	85.80%	(b) <b>Asset Sustainability Ratio</b> <u>capital renewal and replacement expenditure</u> depreciation expense	53.50%
123.77%	12.44%	(c) <b>Debt Service Cover Ratio</b> <u>annual operating surplus before interest and depreciation</u> principal and interest	5.66%
5.10%	7.00%	(d) <b>Operating Surplus Ratio</b> <u>operating revenue minus operating expense</u> own source operating revenue	-18.30%
68.80%	78.10%	(e) <b>Own Source Revenue Ratio</b> <u>own source operating revenue</u> operating expense	69.30%

ADDITIONAL RATIO INFORMATION

The following information relates to those ratios which only require an attestation they have been checked and are supported by verifiable information.

N/A	N/A	(f) <b>Asset Consumption Ratio</b> <u>depreciated replacement cost of assets</u> current replacement cost of depreciated assets	79.30%
N/A	N/A	(g) <b>Asset Renewal Funding Ratio</b> <u>NPV of planned capital renewals over 10 years</u> NPV of required capital expenditure over 10 years	83.80%

N/A - In keeping with the amendments to Local Government (Financial Management) Regulation 50, comparatives for the two preceding years (being 2012 and 2011) have not been reported as financial information is not available.



SHIRE OF YORK  
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FOR THE YEAR ENDED 30TH JUNE 2013

27 TRADE AND OTHER RECEIVABLES

Receivables due to Council include the following:

ACTUAL 2011/2012		ACTUAL 2012/2013
\$		\$
667,111	<b>Current</b>	
15,419	Rates	789,017
835,296	LSL Due from Other Councils	15,419
(197,536)	Sundry Debtors	819,188
10,313	Less Provision for Doubtful Debts	(197,536)
923	Long Term Loans-Interest Free & Self Supporting	11,060
19,878	Accrued Income - Self Supporting Loans	681
2,786	ESL Debtors	23,025
0	Pensioner Rebates	2,550
<b>1,354,190</b>	Other Receivables	<b>0</b>
		<b>1,463,404</b>
	<b>Non Current</b>	
41,955	Rates Outstanding-Pensioner Deferred	39,554
29,167	Long Term Loans-Interest Free and Self Supporting	18,108
<b>71,122</b>		<b>57,662</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 Deferments) Act 1992.

28 INVENTORIES

ACTUAL 2011/2012		ACTUAL 2012/2013
\$		\$
<b>7,653</b>	Comprises of Construction Materials, Fuels and Consumables	<b>11,285</b>

All inventories at balance date have been valued at cost.

29 TRADE AND OTHER PAYABLES

ACTUAL 2011/2012		ACTUAL 2012/2013
\$		\$
520,974	Sundry Creditors	680,912
35,581	Other Payables	45,482
<b>556,555</b>	Total	<b>726,394</b>

30 PROVISIONS

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

ACTUAL 2011/2012		ACTUAL 2012/2013
\$		\$
	<b>Current</b>	
303,432	- Provision for Annual Leave	301,398
209,846	- Provision for Long Service Leave	244,830
82,488	- Provision for Sick Leave	68,441
18,078	- LSL Leave Owed To Other Local Governments	19,456
<b>613,844</b>		<b>634,125</b>
	<b>Non Current</b>	
27,952	- Provision for Long Service Leave	20,178
<b>27,952</b>		<b>20,178</b>
<b>641,796</b>		<b>654,303</b>



SHIRE OF YORK  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2013

31 EMPLOYEE NUMBERS

The following information is provided in relation to the number employees.

**No. of Employees**

<u>2011/2012</u>		<u>2012/2013</u>
1	<b>Annual Salary Range</b> \$130,000 up to \$140,000 per annum	1
41.72	<b>Total Number of Employees</b> The number of full time equivalent employees at 30 June	43

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>2011/2012</u>		<u>ACTUAL</u> <u>2012/2013</u>
\$		\$
1,851,966	<b>By Nature/Type:</b> Operating Grants	1,589,644
2,841,696	Non-operating Grants	1,590,220
<u>4,693,662</u>	<b>Total</b>	<u>3,179,864</u>
1,547,660	General Purpose Funding	1,311,427
130,660	Governance	89,685
74,017	Law, Order and Public Safety	504,512
0	Education and Welfare	20,000
51,100	Community Amenities	12,499
2,250,770	Recreation and Culture	455,363
633,695	Transport	786,378
5,760	Economic Services	0
0	Other Property & Services	0
<u>4,693,662</u>		<u>3,179,864</u>

33 CONTINGENT LIABILITIES

Council does not have any known contingent liabilities at 30th June 2013

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
	<b>Proceeds Sale of Assets</b>				
042232	Proceeds Sale Of Assets - Admin Vehicles	(\$108,000)	(\$100,501)	(\$108,000)	\$0
051228	Proceeds Sale Of Assets - Ranger's Vehicle	\$0	\$0	\$0	\$0
077276	Proceeds Sale Of Assets - EHO Vehicle	(\$54,000)	(\$18,351)	(\$54,000)	\$0
079224	Proceeds Sale Of Asset - Doctors' Vehicles	(\$8,000)	\$0	(\$8,000)	\$0
106210	Proceeds Sale Of Assets - Planning Vehicle	(\$20,000)	(\$18,182)	(\$20,000)	\$0
127297	Proceeds Sale Of Assets - Works Plant	(\$111,900)	(\$18,182)	(\$111,900)	\$0
133297	Proceeds From Sale Of Assets - Building	\$0	\$0	\$0	\$0
139297	Proceeds Sale Of Assets - Community Bus	(\$30,000)	\$0	(\$30,000)	\$0
143295	Proceeds Sale Of Assets - Pwo Vehicles	(\$28,000)	\$0	(\$28,000)	\$0
144297	Proceeds - Sale Of Land	(\$1,030,000)	\$0	(\$1,030,000)	\$0
042252	Profit on Sale of Assets	(\$5,060)	(\$1,597)	(\$5,060)	\$0
051222	Profit On Sale Of Assets	\$0	\$0	\$0	\$0
072851	Profit On Sale Of Assets EHO	(\$570)	\$0	(\$570)	\$0
127298	Profit on Sale of Assets	(\$32,746)	(\$18,182)	(\$32,746)	\$0
139298	Profit on Sale Of Assets - Community Bus	(\$23,698)	\$0	(\$23,698)	\$0
143296	Profit of Sale of Assets - PWO Vehicles	(\$6,330)	\$0	(\$6,330)	\$0
144298	Profit of Sale of Assets - Land	(\$823,921)	\$0	(\$823,921)	\$0
042198	Loss on Sale of Assets - Admin Vehicles	\$11,104	\$9,714	\$0	\$11,104
042801	Loss on Sale of Assets - Admin Furn & Equip	\$0	\$2,190	\$0	\$0
051198	Loss On Sale Of Assets	\$0	\$0	\$0	\$0
051900	Loss On Sale Of Assets	\$0	\$3,097	\$0	\$0
071901	Loss on Sale of Assets - EHO	\$15,920	\$8,925	\$0	\$15,920
079198	Loss on Sale of Assets - Doctor's Vehicle	\$2,486	\$939	\$0	\$2,486
106198	Loss On Sale Of Assets	\$6,449	\$8,594	\$0	\$6,449
118198	Loss On Sale Of Assets	\$0	\$285	\$0	\$0
127198	Loss on Sale of Assets - Works' Plant	\$5,047	\$0	\$0	\$5,047
133198	Loss On Sale Of Assets	\$0	\$0	\$0	\$0
143198	Loss On Sale Of Assets - P.W.O. Vehicles	\$6,741	\$3,461	\$0	\$6,741
042251	Realisation on Sale of Assets - Admin Vehicles	\$114,044	\$100,501	\$0	\$114,044
051223	Realisation on Sale of Assets	\$0	\$0	\$0	\$0
077280	Realisation on Sale of Assets	\$69,350	\$18,351	\$0	\$69,350
079223	Realisation on Sale of Assets - Health	\$10,486	\$0	\$0	\$10,486
106223	Realisation on Sale of Assets	\$26,449	\$18,182	\$0	\$26,449
127197	Realisation on Sale of Assets - Works Plant	\$84,201	\$18,182	\$0	\$84,201
133296	Realisation on Sale of Assets	\$0	\$0	\$0	\$0
139197	Realisation on Sale of Assets - Community Bus	\$6,302	\$0	\$0	\$6,302
143298	Realisation on Sale of Assets	\$28,410	\$0	\$0	\$28,410
144297	Realisation on Sale of Assets - Land & Buildings	\$206,079	\$0	\$0	\$206,079
	Written Down Value - Planners Vehicle	\$0	\$0	\$0	\$0
	<b>Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$299,257)</b>	<b>\$172,641</b>	<b>(\$892,325)</b>	<b>\$593,068</b>
	<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$1,689,157)</b>	<b>\$17,426</b>	<b>(\$2,282,225)</b>	<b>\$593,068</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>(\$1,689,157)</b>	<b>\$17,426</b>	<b>(\$2,282,225)</b>	<b>\$593,068</b>
	<b>RATES</b>				

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
<b>OPERATING EXPENDITURE</b>					
031120	Admin O/Head & Labour Costs	\$78,068	\$70,888	\$0	\$78,068
031118	Rates - Salaries	\$54,807	\$58,012	\$0	\$54,807
031119	Rates - Superannuation	\$7,673	\$7,544	\$0	\$7,673
031121	Long Service Leave	\$1,661	\$591	\$0	\$1,661
031122	Cash Discrepancy	\$10	\$0	\$0	\$10
031124	Doubtful Debts Provision	\$5,000	\$0	\$0	\$5,000
031127	Rate Incentive	\$6,500	\$500	\$0	\$6,500
031128	Map Purchases	\$1,000	\$0	\$0	\$1,000
031129	Valuation Expenses	\$16,000	\$13,275	\$0	\$16,000
031130	Rate Write Offs Non Taxable	\$13,000	\$0	\$0	\$13,000
031131	Other Expenses-Rates	\$500	\$168	\$0	\$500
031132	Rate Debt Recovery Cost	\$20,000	\$21,405	\$0	\$20,000
039107	Write Offs Taxable	\$2,500	\$1,349	\$0	\$2,500
	<b>Sub Total - GENERAL RATES OP EXP</b>	<b>\$206,720</b>	<b>\$173,732</b>	<b>\$0</b>	<b>\$206,720</b>
<b>OPERATING INCOME</b>					
031212	Rates	(\$3,724,940)	(\$3,724,940)	(\$3,724,940)	\$0
031213	Ex Gratia Rates	(\$8,676)	(\$8,928)	(\$8,676)	\$0
031214	Rates Non Payment Penalty	(\$60,000)	(\$90,914)	(\$60,000)	\$0
031217	Rates Rounding Adjustment	\$0	\$0	\$0	\$0
031218	Interim Rates	(\$39,500)	(\$28,085)	(\$39,500)	\$0
031219	Interest On Rates Instalments	(\$16,000)	(\$16,344)	(\$16,000)	\$0
031220	Instalment Admin Fee	(\$16,000)	(\$15,984)	(\$16,000)	\$0
031221	Back Rates Prior Year	(\$100)	\$0	(\$100)	\$0
031222	Pensioner Deferred Rate Interest	(\$2,000)	(\$1,687)	(\$2,000)	\$0
031223	ESL Non-Payment Penalty Interest	(\$1,700)	(\$2,700)	(\$1,700)	\$0
031230	Property Enquiry Fees	(\$10,000)	(\$14,275)	(\$10,000)	\$0
031231	Rate Debt Recovery Non Taxable	(\$10,000)	(\$9,972)	(\$10,000)	\$0
031232	Rates Debt Recovery Taxable	(\$10,000)	\$0	(\$10,000)	\$0
	<b>Sub Total - GENERAL RATES OP INC</b>	<b>(\$3,898,916)</b>	<b>(\$3,913,829)</b>	<b>(\$3,898,916)</b>	<b>\$0</b>
	<b>Total - GENERAL RATES</b>	<b>(\$3,692,196)</b>	<b>(\$3,740,097)</b>	<b>(\$3,898,916)</b>	<b>\$206,720</b>
<b>OTHER GENERAL PURPOSE FUNDING</b>					
<b>OPERATING EXPENDITURE</b>					
039104	Provision For Stock Write Off	\$1,500	\$0	\$0	\$1,500
039105	Sundry Expenses	\$500	\$0	\$0	\$500
039106	Debt Recovery	\$500	\$243	\$0	\$500
039199	Depreciation	\$180	\$180	\$0	\$180
	<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>	<b>\$2,680</b>	<b>\$423</b>	<b>\$0</b>	<b>\$2,680</b>
<b>OPERATING INCOME</b>					
032260	Grant Funds (Untied)	(\$402,408)	(\$757,570)	(\$402,408)	\$0
032270	Grant Local Road (Untied)	(\$264,063)	(\$553,857)	(\$264,063)	\$0
039219	Charges Legal Costs	(\$100)	\$0	(\$100)	\$0
039222	Interest Earned Muni & Trust	(\$60,000)	(\$92,934)	(\$60,000)	\$0
039227	Interest Earned Reserve Funds	(\$70,000)	(\$64,153)	(\$70,000)	\$0
039228	Charges Legal Rates Non Tax	\$0	\$0	\$0	\$0
	<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>	<b>(\$796,571)</b>	<b>(\$1,468,514)</b>	<b>(\$796,571)</b>	<b>\$0</b>

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
<b>Total - OTHER GENERAL PURPOSE FUNDING</b>		(\$793,891)	(\$1,468,091)	(\$796,571)	\$2,680
<b>Total - GENERAL PURPOSE FUNDING</b>		(\$4,486,087)	(\$5,208,188)	(\$4,695,487)	\$209,400
<b>MEMBERS OF COUNCIL</b>					
<b>OPERATING EXPENDITURE</b>					
041101	Attendance Fees	\$40,750	\$40,750	\$0	\$40,750
041102	Conference Expenses	\$26,000	\$18,380	\$0	\$26,000
041103	Election Expenses	\$1,500	\$0	\$0	\$1,500
041104	Presidential Allowance	\$12,580	\$12,580	\$0	\$12,580
041106	Refreshments & Receptions	\$24,000	\$19,950	\$0	\$24,000
041107	Citizenships & Presentations	\$450	\$74	\$0	\$450
041108	Printing & Stationery	\$1,855	\$626	\$0	\$1,855
041109	Communication Allowance	\$7,920	\$7,920	\$0	\$7,920
041110	Insurance	\$2,878	\$2,884	\$0	\$2,878
041111	Subscriptions	\$15,878	\$11,667	\$0	\$15,878
041112	Public Relations	\$32,553	\$24,259	\$0	\$32,553
041113	Community Projects	\$0	\$0	\$0	\$0
041114	Other-Sundry	\$1,750	\$334	\$0	\$1,750
041115	Legal Fees	\$500	\$35	\$0	\$500
041116	Portraits & Plaques	\$1,000	\$427	\$0	\$1,000
041117	It Allowance	\$6,000	\$6,000	\$0	\$6,000
041118	Travel Expenses	\$1,500	\$0	\$0	\$1,500
041121	Maintenance - Chambers	\$3,000	\$0	\$0	\$3,000
041122	Admin O/Head & Labour Costs	\$195,171	\$177,219	\$0	\$195,171
041124	Strategic Planning	\$1,000	\$0	\$0	\$1,000
041127	SEAVROC	\$27,615	\$4,375	\$0	\$27,615
041128	SEAVROC Connect Lg Project Exp	\$53,989	\$4,703	\$0	\$53,989
041129	SEAVROC York Contribution To Projects	\$0	\$0	\$0	\$0
041130	SEAVROC Admin Overhead & Labour Cost	\$0	\$24,055	\$0	\$0
041131	SEAVROC R4R Regional Projects Expenditure	\$0	\$0	\$0	\$0
041132	SEAVROC Expenditure	\$25,000	\$20,000	\$0	\$25,000
041142	Forward Capital Works Planning Expenditure	\$6,922	\$7,000	\$0	\$6,922
041167	South East Avon RTG Business Case Expenditure	\$19,685	\$14,510	\$0	\$19,685
041160	South East Avon RTG Business Plan	\$75,000	\$137,402	\$0	\$75,000
041161	South East Avon RTG Asset Management	\$0	\$0	\$0	\$0
041162	South East Avon RTG Expenditure	\$38,531	\$23,645	\$0	\$38,531
041163	R4R Business Plan Funding - Regional Component - CLGF Exp	\$0	\$0	\$0	\$0
041164	SEARTG Strategic Planning	\$17,088	\$13,910	\$0	\$17,088
041165	Long Term Financial Planning Capacity Building - RTG	\$125,000	\$50,385	\$0	\$125,000
041166	Long Term Financial Planning Capacity Building - Shire of York	\$3,500	\$0	\$0	\$3,500
New	Structural Reform Expenditure	\$0	\$0	\$0	\$0
041169	Workforce Planning Expenditure	\$0	\$7,973	\$0	\$0
041190	Depreciation Expense	\$600	\$420	\$0	\$600
		\$0		\$0	\$0
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>		\$769,215	\$631,483	\$0	\$769,215
<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	\$0	(\$19,685)	\$0	\$0
041232	Seavroc Infomaps Plum Project Grants	\$0	\$0	\$0	\$0
041237	Contributions And Donations	(\$100)	(\$91)	(\$100)	\$0
041238	Reimbursements Taxable Supply	(\$200)	(\$446)	(\$200)	\$0
041239	Reimbursements No Supply	\$0	\$0	\$0	\$0
041241	Seavroc Contributions	(\$20,000)	(\$22,500)	(\$20,000)	\$0



<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL</b> 2012-13		<b>ADOPTED BUDGET</b> 2012-13	
		Budget	Actual	Income	Expenditure
041242	Forward Capital Works Planning Income - CLGF	\$0	\$0	\$0	\$0
041260	South East Avon RTG Business Plan	\$0	(\$25,000)	\$0	\$0
041261	South East Avon RTG Asset Management	\$0	\$0	\$0	\$0
041263	South East Avon RTG Members Reimbursements	(\$60,000)	(\$75,000)	(\$60,000)	\$0
041264	Strategic Planning Capacity Building - Income	\$0	\$0	\$0	\$0
041265	Long Term Financial Planning Capacity Building Inc - RTG	\$0	\$0	\$0	\$0
New	Structural Reform Funding	\$0	\$0	\$0	\$0
041269	Workforce Planning Income	\$0	(\$45,000)	\$0	\$0
		\$0	\$0	\$0	\$0
	<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>	(\$80,300)	(\$187,722)	(\$80,300)	\$0
	<b>Total - MEMBERS OF COUNCIL</b>	<b>\$688,915</b>	<b>\$443,761</b>	<b>(\$80,300)</b>	<b>\$769,215</b>
<b>GOVERNANCE</b>					
<b>OPERATING EXPENDITURE</b>					
042109	Administration - Salaries	\$813,979	\$778,243	\$0	\$813,979
042100	Less Allocated To Schedules	(\$1,301,140)	(\$1,181,463)	\$0	(\$1,301,140)
042104	Admin Garden Maintenance	\$1,642	\$977	\$0	\$1,642
042107	Insurance	\$82,545	\$86,818	\$0	\$82,545
042108	Superannuation Admin	\$132,734	\$102,345	\$0	\$132,734
042111	Housing Maintenance Fraser St - moved to Health	\$0	\$0	\$0	\$0
042112	Housing Mtncce - Forbes Street	\$5,837	\$3,345	\$0	\$5,837
042113	Bad Debts Written Off	\$250	\$0	\$0	\$250
042114	Motor Vehicle Expenses Allocated to Function 14	\$10,000	\$11,023	\$0	\$10,000
042167	Dishonour Cheque Fees	\$100	\$30	\$0	\$100
042168	Fringe Benefits General	\$18,000	\$27,048	\$0	\$18,000
042169	Consultant Fees	\$43,831	\$23,170	\$0	\$43,831
042170	Labour/Service Pay	\$0	\$9	\$0	\$0
042171	Staff Training/Conferences	\$32,900	\$27,922	\$0	\$32,900
042173	Staff Telephone Expenses	\$2,601	\$1,735	\$0	\$2,601
042175	Long Service Leave	\$10,473	\$7,746	\$0	\$10,473
042176	Admin Building Maintenance	\$97,831	\$63,301	\$0	\$97,831
042178	Admin Telephone	\$12,000	\$10,952	\$0	\$12,000
042180	Admin Build - Internet Expense	\$7,740	\$6,506	\$0	\$7,740
042181	Purchase Admin Maps	\$530	\$0	\$0	\$530
042182	Staff Uniform Subsidy	\$5,000	\$3,446	\$0	\$5,000
042183	Office Expense - Printing	\$7,000	\$6,805	\$0	\$7,000
042184	Office Exp-Stationery	\$14,500	\$13,112	\$0	\$14,500
042185	Office Expenses-Advertising	\$22,000	\$11,397	\$0	\$22,000
042186	Office Exp-Office Equip Mtce	\$23,843	\$28,875	\$0	\$23,843
042187	Office Expenses-Bank Charges	\$13,000	\$11,261	\$0	\$13,000
042188	Office Exp-Computer Expenses	\$56,951	\$38,866	\$0	\$56,951
042189	Office Exp-Postage/Freight	\$11,500	\$9,549	\$0	\$11,500
042190	Office Expenses-Sundry	\$4,500	\$11,062	\$0	\$4,500
042191	Relocation Expenses	\$500	\$3,000	\$0	\$500
042193	Audit Fees	\$16,300	\$13,617	\$0	\$16,300
042195	Legal Expenses	\$5,000	\$3,673	\$0	\$5,000
042196	Title Search	\$258	\$0	\$0	\$258
042199	Depreciation Expense	\$78,811	\$72,220	\$0	\$78,811
	<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>	<b>\$231,016</b>	<b>\$196,589</b>	<b>\$0</b>	<b>\$231,016</b>
<b>OPERATING INCOME</b>					
042220	Contributions Taxable Supply	(\$100)	\$0	(\$100)	\$0
042221	Reimbursements Taxable Supply	(\$15,500)	(\$5,514)	(\$15,500)	\$0

<b>SHIRE OF YORK</b>					
	Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
042222	Donations	\$0	\$0	\$0	\$0
042223	Reimbursements Staff Uniform	(\$250)	\$0	(\$250)	\$0
042224	Charges-Other Taxable Supply	(\$300)	(\$3,375)	(\$300)	\$0
042225	Charges Other Non Tax Supply	(\$150)	(\$1,015)	(\$150)	\$0
042226	Charges-Legal Costs Taxable	\$0	\$0	\$0	\$0
042227	Government Grants	(\$92,500)	\$0	(\$92,500)	\$0
042228	Reimbursements Non Tax Supply	(\$100)	(\$635)	(\$100)	\$0
042233	Housing Rent	(\$5,200)	(\$5,000)	(\$5,200)	\$0
	<b>Sub Total - GOVERNANCE - GENERAL OP/INC</b>	<b>(\$114,100)</b>	<b>(\$15,404)</b>	<b>(\$114,100)</b>	<b>\$0</b>
	<b>Total - GOVERNANCE - GENERAL</b>	<b>\$116,916</b>	<b>\$181,185</b>	<b>(\$114,100)</b>	<b>\$231,016</b>
	<b>Total - GOVERNANCE</b>	<b>\$805,831</b>	<b>\$624,946</b>	<b>(\$194,400)</b>	<b>\$1,000,231</b>
	<b>FIRE PREVENTION</b>				
	<b>OPERATING EXPENDITURE</b>				
051101	Admin O/Head & Labour Costs	\$26,023	\$23,629	\$0	\$26,023
051103	Fire Insurance - ESL Exp	\$17,500	\$17,363	\$0	\$17,500
051104	Communication Mtce & Repairs	\$2,000	\$0	\$0	\$2,000
051105	Fire Control Expenses	\$18,636	\$8,344	\$0	\$18,636
051107	Fire Breaks - Shire Land	\$15,182	\$10,725	\$0	\$15,182
051108	Fire Conferences/Training	\$3,000	\$2,710	\$0	\$3,000
051109	Ranger Vehicle Expenses	\$13,309	\$17,865	\$0	\$13,309
051113	Computer Maintenance	\$500	\$0	\$0	\$500
051115	Talbot Fire Base Maintenance	\$0	\$0	\$0	\$0
051120	Fire Control - Salaries	\$64,073	\$55,568	\$0	\$64,073
051121	Fire Control - Superannuation	\$8,970	\$7,514	\$0	\$8,970
051122	Fire Control - Long Service Leave	\$551	\$1,538	\$0	\$551
051125	Plant & Equipment - ESL Exp	\$3,500	\$2,630	\$0	\$3,500
051126	Vehicle Maintenance - ESL Exp	\$12,000	\$8,735	\$0	\$12,000
051127	Land & Buildings Maintenance - ESL Exp	\$1,500	\$1,477	\$0	\$1,500
051128	Protective Clothing - ESL Exp	\$6,000	\$5,901	\$0	\$6,000
051129	Other Goods & Services - ESL Exp	\$1,500	\$2,018	\$0	\$1,500
051130	Fire Breaks - Contractors	\$2,000	\$2,450	\$0	\$2,000
051131	Fire Control Expenses - ESL Expenditure	\$0	\$772	\$0	\$0
051199	Depreciation Expense	\$81,753	\$96,611	\$0	\$81,753
	<b>Sub Total - FIRE PREVENTION OP/EXP</b>	<b>\$277,997</b>	<b>\$265,850</b>	<b>\$0</b>	<b>\$277,997</b>
	<b>OPERATING INCOME</b>				
051201	ESL Commission	(\$4,000)	(\$4,000)	(\$4,000)	\$0
051217	Fines & Penalties Fire Prevention	(\$6,000)	(\$3,550)	(\$6,000)	\$0
051220	ESL Grants	(\$42,000)	(\$45,300)	(\$42,000)	\$0
051221	Reimbursements - Fire Break	(\$2,000)	(\$2,391)	(\$2,000)	\$0
051224	Reimbursements Taxable Supply	(\$10)	(\$653)	(\$10)	\$0
051225	FESA Capital Grants	(\$228,800)	(\$262,230)	(\$228,800)	\$0
	<b>Sub Total - FIRE PREVENTION OP/INC</b>	<b>(\$282,810)</b>	<b>(\$318,124)</b>	<b>(\$282,810)</b>	<b>\$0</b>
	<b>Total - FIRE PREVENTION</b>	<b>(\$4,813)</b>	<b>(\$52,274)</b>	<b>(\$282,810)</b>	<b>\$277,997</b>
	<b>ANIMAL CONTROL</b>				
	<b>OPERATING EXPENDITURE</b>				

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme					
		<b>ACTUAL</b>		<b>ADOPTED BUDGET</b>	
		<b>2012-13</b>		<b>2012-13</b>	
		<b>Budget</b>	<b>Actual</b>	<b>Income</b>	<b>Expenditure</b>
052163	Animal Control - Salaries	\$64,073	\$60,928	\$0	\$64,073
052164	Animal Control - Superannuation	\$8,970	\$7,514	\$0	\$8,970
052165	Uniform Allowance	\$1,000	\$872	\$0	\$1,000
052166	Admin O/Head & Labour Costs	\$52,046	\$47,259	\$0	\$52,046
052167	Long Service Leave	\$0	\$0	\$0	\$0
052169	Sundry Expenditure	\$17,427	\$12,587	\$0	\$17,427
052170	Staff Training & Conferences	\$8,600	\$7,235	\$0	\$8,600
052171	Enforce Cat Laws	\$0	\$0	\$0	\$0
052199	Depreciation Expense	\$349	\$703	\$0	\$349
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>		<b>\$152,465</b>	<b>\$137,098</b>	<b>\$0</b>	<b>\$152,465</b>
<b>OPERATING INCOME</b>					
052282	Fines & Penalties Animal Control	(\$4,000)	(\$4,650)	(\$4,000)	\$0
052283	Charges-Impounding Fees	(\$3,000)	(\$4,910)	(\$3,000)	\$0
052284	Charges-Dog Registration	(\$7,000)	(\$7,903)	(\$7,000)	\$0
052285	Sundry Income Tax Supply	(\$60,000)	(\$39,031)	(\$60,000)	\$0
052271	Grant funds	\$0	(\$149,210)	\$0	\$0
052289	Dog Tag Replacements	(\$10)	(\$60)	(\$10)	\$0
<b>Sub Total - ANIMAL CONTROL OP/INC</b>		<b>(\$74,010)</b>	<b>(\$205,763)</b>	<b>(\$74,010)</b>	<b>\$0</b>
<b>Total - ANIMAL CONTROL</b>		<b>\$78,455</b>	<b>(\$68,665)</b>	<b>(\$74,010)</b>	<b>\$152,465</b>
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>					
<b>OPERATING EXPENDITURE</b>					
		\$0			
053102	Crime Prevention Expenditure	\$36,088	\$11,246	\$0	\$36,088
053101	Admin O/Head & Labour Costs	\$19,517	\$17,722	\$0	\$19,517
053111	Rural Street Numbering	\$800	\$105	\$0	\$800
053120	Abandoned Vehicle Expenditure	\$500	\$889	\$0	\$500
053140	Community Emergency Services Manager	\$20,000	\$12,796	\$0	\$20,000
053130	Local Emergency Planning Expenditure	\$31,459	\$514	\$0	\$31,459
053131	Local Emergency Mgmt - Storm	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP/EXP</b>		<b>\$108,364</b>	<b>\$43,271</b>	<b>\$0</b>	<b>\$108,364</b>
<b>OPERATING INCOME</b>					
053201	Government Grants - Crime Prevention	(\$25,000)	(\$25,000)	(\$25,000)	\$0
053202	Developers' Contributions To Rural Numbers	(\$300)	(\$100)	(\$300)	\$0
053204	Government Grants	(\$23,000)	(\$22,772)	(\$23,000)	\$0
053220	Abandoned Vehicle Income	(\$100)	(\$182)	(\$100)	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP /INC</b>		<b>(\$48,400)</b>	<b>(\$48,054)</b>	<b>(\$48,400)</b>	<b>\$0</b>
<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>		<b>\$59,964</b>	<b>(\$4,783)</b>	<b>(\$48,400)</b>	<b>\$108,364</b>
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		<b>\$133,606</b>	<b>(\$125,722)</b>	<b>(\$405,220)</b>	<b>\$538,826</b>
<b>EDUCATION &amp; WELFARE</b>					
<b>OTHER WELFARE</b>					

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL</b> 2012-13		<b>ADOPTED BUDGET</b> 2012-13	
		Budget	Actual	Income	Expenditure
<b>OPERATING EXPENDITURE</b>					
065101	Work for the Dole - Expenditure	\$7,800	\$12,035	\$0	\$7,800
066101	Admin O'Head & Labour Costs	\$13,011	\$11,815	\$0	\$13,011
067101	Cent Units Build/Garden Mtce	\$43,866	\$27,835	\$0	\$43,866
067199	Depreciation Expense	\$2,064	\$2,601	\$0	\$2,064
068101	Maintenance PML - Contingency	\$10,205	\$24,359	\$0	\$10,205
068199	Depreciation	\$17,986	\$18,005	\$0	\$17,986
069101	Education Expenses	\$4,182	\$3,500	\$0	\$4,182
<b>Sub Total - OTHER WELFARE OP/EXP</b>		<b>\$99,114</b>	<b>\$100,150</b>	<b>\$0</b>	<b>\$99,114</b>
<b>OPERATING INCOME</b>					
065202	Work for the Dole - Income	(\$7,800)	(\$11,635)	(\$7,800)	\$0
067202	Rent Centennial Units	(\$29,000)	(\$29,810)	(\$29,000)	\$0
067205	Reimbursements Taxable Supply	(\$1,480)	\$0	(\$1,480)	\$0
67206	Welfare Grants	\$0	(\$20,000)	\$0	\$0
067207	Reimbursements - Non-taxable	\$0	(\$1,310)	\$0	\$0
068201	Contributions & Donations Pml refer to GL 67205	\$0	(\$2,655)	\$0	\$0
068204	Grants Income	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER WELFARE OP/INC</b>		<b>(\$38,280)</b>	<b>(\$65,410)</b>	<b>(\$38,280)</b>	<b>\$0</b>
<b>Total - OTHER WELFARE</b>		<b>\$60,834</b>	<b>\$34,740</b>	<b>(\$38,280)</b>	<b>\$99,114</b>
<b>Total - EDUCATION &amp; WELFARE</b>		<b>\$60,834</b>	<b>\$34,740</b>	<b>(\$38,280)</b>	<b>\$99,114</b>
<b>HEALTH</b>					
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>					
<b>OPERATING EXPENDITURE</b>					
077155	Health - Salaries	\$149,807	\$136,201	\$0	\$149,807
077156	Health - Superannuation	\$20,973	\$16,178	\$0	\$20,973
077157	Admin O/Head & Labour Costs	\$52,046	\$47,259	\$0	\$52,046
077158	Long Service Leave	\$3,240	\$307	\$0	\$3,240
077160	Health Control Expenses	\$16,411	\$2,123	\$0	\$16,411
077161	Staff Training EHO	\$5,000	\$1,818	\$0	\$5,000
077164	Fringe Benefits Tax	\$6,000	\$13,701	\$0	\$6,000
077166	Health Promotions	\$600	\$2,291	\$0	\$600
077167	Provision for Doubtful Debts	\$0	\$0	\$0	\$0
077162	Vehicle Operating Expenses Y000, Y86	\$10,648	\$7,149	\$0	\$10,648
077163	Housing Maintenance Fraser St	\$5,358	\$3,650	\$0	\$5,358
077199	Depreciation Expense	\$4,091	\$6,086	\$0	\$4,091
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>		<b>\$274,174</b>	<b>\$236,763</b>	<b>\$0</b>	<b>\$274,174</b>
<b>OPERATING INCOME</b>					
077271	Health Charges Other - Taxable	(\$6,000)	(\$6,365)	(\$6,000)	\$0
077272	Housing Rent	(\$7,800)	(\$5,400)	(\$7,800)	\$0
077273	Health Prosecutions	\$0	\$0	\$0	\$0
077274	Septic Tank App Fee Charges	(\$2,500)	(\$3,842)	(\$2,500)	\$0
077275	Septic Inspection Fee	(\$2,000)	(\$2,979)	(\$2,000)	\$0
077277	Health Act -Charges	(\$6,000)	(\$5,072)	(\$6,000)	\$0
077278	Trading Public Places -Charges	(\$2,100)	(\$3,144)	(\$2,100)	\$0
077255	Health Reimbursements	(\$40,000)	(\$29,364)	(\$40,000)	\$0
077256	Health Contributions	\$0	(\$2,533)	\$0	\$0
				\$0	\$0

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL</b> 2012-13		<b>ADOPTED BUDGET</b> 2012-13	
		Budget	Actual	Income	Expenditure
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>		(\$66,400)	(\$58,699)	(\$66,400)	\$0
<b>Total - HEALTH ADMIN &amp; INSPECTION</b>		\$207,774	\$178,064	(\$66,400)	\$274,174
<b>OTHER HEALTH</b>					
<b>OPERATING EXPENDITURE</b>					
078113	Analytical Expenses	\$900	\$808	\$0	\$900
079158	Medical Pract Vehicle Expenses	\$14,194	\$7,249	\$0	\$14,194
079160	Housing Maintenance Med 24 Ford Street	\$7,137	\$1,754	\$0	\$7,137
079161	Housing Maintenance - 2 Dinsdale St	\$6,495	\$3,465	\$0	\$6,495
079162	Medical Pract Sundry Expenses	\$50	\$1,636	\$0	\$50
079199	Depreciation	\$8,918	\$9,105	\$0	\$8,918
079163	Medical Expenses Other	\$2,000	\$0	\$0	\$2,000
<b>Sub Total - OTHER HEALTH OP/EXP</b>		\$39,694	\$24,017	\$0	\$39,694
<b>OPERATING INCOME</b>					
079260	Reimbursements - Taxable	(\$50)	\$0	(\$50)	\$0
079261	Rent Received - Doctors' Housing	\$0	(\$15,327)	(\$15,600)	\$0
		\$0	\$0	\$0	\$0
<b>Sub Total - OTHER HEALTH OP/INC</b>		(\$15,650)	(\$15,327)	(\$15,650)	\$0
<b>Total - OTHER HEALTH</b>		\$24,044	\$8,690	(\$15,650)	\$39,694
<b>Total - HEALTH</b>		\$231,818	\$186,754	(\$82,050)	\$313,868
<b>SANITATION - HOUSEHOLD REFUSE</b>					
<b>OPERATING EXPENDITURE</b>					
101101	Admin O/Head & Labour Costs	\$39,034	\$35,444	\$0	\$39,034
101103	Litter Control	\$500	\$0	\$0	\$500
101104	Recycling Services	\$67,191	\$66,215	\$0	\$67,191
101105	Seavroc Regional Waste Minimisation Strategy	\$18,276	\$10,332	\$0	\$18,276
101106	Waste Management Facility Mtce	\$6,823	\$6,826	\$0	\$6,823
101107	Advertising	\$60	\$0	\$0	\$60
101108	Avon Waste - Transfer Stn Op	\$134,394	\$131,138	\$0	\$134,394
101109	Refuse Collection (Contractor)	\$106,729	\$106,940	\$0	\$106,729
101110	Dumping/Disposal Fees	\$77,700	\$66,703	\$0	\$77,700
101113	Drum Muster Collection	\$5,454	\$5,098	\$0	\$5,454
101114	Skip Bins Verge Collection	\$13,842	\$12,608	\$0	\$13,842
101115	Bulk Rubbish Verge Collection	\$42,924	\$48,977	\$0	\$42,924
101199	Depreciation	\$10,889	\$11,085	\$0	\$10,889
<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>		\$523,816	\$501,366	\$0	\$523,816
<b>OPERATING INCOME</b>					
101214	Charges-Rubbish Service	(\$283,290)	(\$303,115)	(\$283,290)	\$0
101215	Bin Service-Additional Bins	(\$110,127)	(\$118,213)	(\$110,127)	\$0
101216	Waste Management Levy	(\$128,500)	(\$128,562)	(\$128,500)	\$0
101218	Reimbursements Taxable	(\$690)	\$209	(\$690)	\$0
101219	Reimbursements Non Taxable	(\$10)	(\$2,898)	(\$10)	\$0
101225	Operating Grants - Waste Management	\$0	\$0	\$0	\$0

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
101226	Grants Capital - Household Refuse	\$0	\$0	\$0	\$0
101227	Contributions & Donations - Waste	\$0	\$0	\$0	\$0
	<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>	<b>(\$522,617)</b>	<b>(\$552,580)</b>	<b>(\$522,617)</b>	<b>\$0</b>
	<b>Total - SANITATION HOUSEHOLD REFUSE</b>	<b>\$1,199</b>	<b>(\$51,214)</b>	<b>(\$522,617)</b>	<b>\$523,816</b>
	<b>SANITATION OTHER</b>				
	<b>OPERATING EXPENDITURE</b>				
102147	Street Bin Collection - Contract	\$0	\$5,521	\$0	\$0
102148	Main Street Bins - Mtce	\$1,180	\$0	\$0	\$1,180
102199	Depreciation Expense	\$153	\$153	\$0	\$153
	<b>Sub Total - SANITATION OTHER OP/EXP</b>	<b>\$1,333</b>	<b>\$5,674</b>	<b>\$0</b>	<b>\$1,333</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>\$1,333</b>	<b>\$5,674</b>	<b>\$0</b>	<b>\$1,333</b>
	<b>PROTECTION OF THE ENVIRONMENT</b>				
	<b>OPERATING EXPENDITURE</b>				
105101	Maintenance Exp Tree Planter	\$263	\$0	\$0	\$263
105102	Roadside Conservation	\$1,000	\$0	\$0	\$1,000
105103	Weed / Pest Control Programmes	\$1,030	\$141	\$0	\$1,030
105104	Environmental Control Expenses	\$12,800	\$500	\$0	\$12,800
105105	Rural Towns - Liquid Assets	\$0	\$0	\$0	\$0
105106	Greencorp Expenses	\$0	\$0	\$0	\$0
	<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP</b>	<b>\$15,093</b>	<b>\$641</b>	<b>\$0</b>	<b>\$15,093</b>
	<b>OPERATING INCOME</b>				
105254	Charges - Tree Planter	(\$89)	\$0	(\$89)	\$0
105255	Reimbursements	(\$10)	\$0	(\$10)	\$0
105203	Weed / Pest Management Grants	\$0	\$0	\$0	\$0
105205	Liquid Assets - Income	\$0	\$0	\$0	\$0
	<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC</b>	<b>(\$99)</b>	<b>\$0</b>	<b>(\$99)</b>	<b>\$0</b>
	<b>Total - PROTECTION OF THE ENVIRONMENT</b>	<b>\$14,994</b>	<b>\$641</b>	<b>(\$99)</b>	<b>\$15,093</b>
	<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>				
	<b>OPERATING EXPENDITURE</b>				
106180	Planning - Salaries	\$167,972	\$153,917	\$0	\$167,972
106181	Planning - Superannuation	\$24,212	\$19,311	\$0	\$24,212
106182	Planning - Long Service Leave	\$818	\$2,555	\$0	\$818
106184	Admin O/Head & Labour Costs	\$52,046	\$47,259	\$0	\$52,046
106185	Control Exp-Plan Consultant	\$2,500	\$0	\$0	\$2,500

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
106186	Control Expenses-Advertising	\$15,000	\$10,982	\$0	\$15,000
106187	Control Expenses-Legal Fees	\$15,000	\$37,336	\$0	\$15,000
106188	Control Expenses-Sundry	\$7,968	\$13,465	\$0	\$7,968
106191	Review Town Planning Scheme	\$1,000	\$147	\$0	\$1,000
106192	Vehicle Operating Expenses Planner	\$6,000	\$3,507	\$0	\$6,000
106193	Housing Mtc Osnaburg- Planner	\$7,796	\$4,319	\$0	\$7,796
106194	Heritage Review Guidelines	\$9,750	\$4,000	\$0	\$9,750
106196	Fringe Benefits Tax	\$12,000	\$13,507	\$0	\$12,000
106199	Depreciation	\$11,342	\$10,750	\$0	\$11,342
			\$0		
	<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>	<b>\$333,404</b>	<b>\$321,055</b>	<b>\$0</b>	<b>\$333,404</b>
	<b>OPERATING INCOME</b>				
106200	Reimbursements-Advertising	(\$12,000)	(\$8,936)	(\$12,000)	\$0
106201	Sale Of Text Scheme Texts	(\$100)	(\$207)	(\$100)	\$0
106202	Appl Planning Consent Charges	(\$20,600)	(\$21,764)	(\$20,600)	\$0
106203	Rezoning Application Charges	(\$8,000)	(\$2,562)	(\$8,000)	\$0
106204	Sub Div/Amalgamate Clearance	(\$1,500)	(\$759)	(\$1,500)	\$0
106206	Planning/Engineering Supervision Fee	(\$1,000)	(\$612)	(\$1,000)	\$0
106209	Other Planning Income - Taxable	(\$1,000)	(\$4,122)	(\$1,000)	\$0
106211	Sale Planning Services To Seavroc	(\$10,000)	(\$1,532)	(\$10,000)	\$0
106212	Payment in Lieu Of Car Parking	(\$5,165)	(\$10,330)	(\$5,165)	\$0
106213	Fines & Penalties - Planning	(\$1,000)	(\$0)	(\$1,000)	\$0
106214	Rent Received Planner's House	(\$7,800)	(\$7,800)	(\$7,800)	\$0
106215	Reimburse- Planning Legal Expenses	(\$2,000)	\$0	(\$2,000)	\$0
106216	Reimbursements - Taxable Planning	\$0	(\$749)	\$0	\$0
106217	Govt Grants - Planning	\$0	(\$7,000)	\$0	\$0
	<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>	<b>(\$70,165)</b>	<b>(\$66,373)</b>	<b>(\$70,165)</b>	<b>\$0</b>
	<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>	<b>\$263,239</b>	<b>\$254,682</b>	<b>(\$70,165)</b>	<b>\$333,404</b>
	<b>OTHER COMMUNITY AMENITIES</b>				
	<b>OPERATING EXPENDITURE</b>				
109101	Admin O'Head & Labour Costs - Cemetery	\$19,517	\$17,722	\$0	\$19,517
109137	Cemetery Maintenance	\$78,096	\$65,807	\$0	\$78,096
109141	Street Furniture Maintenance	\$21,935	\$18,972	\$0	\$21,935
109143	Toilets Howick St Maintenance	\$17,201	\$12,299	\$0	\$17,201
109144	Sewerage Ponds Maintenance	\$6,700	\$5,981	\$0	\$6,700
109149	Youth Development Contribution	\$50	\$0	\$0	\$50
109150	Youth Development Grant Expend	\$0	\$4,629	\$0	\$0
109151	Yac Funds Transferred To Trust	\$0	\$0	\$0	\$0
109152	Youth Scholarship Programs	\$3,000	\$1,227	\$0	\$3,000
109154	Loan 60 Redemption Interest	\$2,386	\$2,386	\$0	\$2,386
109155	Yac Fundraising Expenses	\$600	\$1,314	\$0	\$600
109156	Admin O/Head & Labour Costs	\$19,517	\$17,722	\$0	\$19,517
109158	Yac General Expenditure	\$9,280	\$2,657	\$0	\$9,280
109160	Youth Services - Salaries	\$44,798	\$31,707	\$0	\$44,798
109161	Youth Services - Superannuation	\$6,272	\$3,287	\$0	\$6,272
109162	Youth Centre Maintenance	\$12,803	\$8,366	\$0	\$12,803
109171	Long Service Leave	\$291	(\$176)	\$0	\$291
109199	Depreciation Expense	\$4,401	\$4,093	\$0	\$4,401
	<b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXP</b>	<b>\$246,847</b>	<b>\$197,992</b>	<b>\$0</b>	<b>\$246,847</b>
	<b>OPERATING INCOME</b>				
109250	Grave Reservation Fees	(\$1,545)	(\$2,100)	(\$1,545)	\$0

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
109251	Cemetery - Search & Copy Fees	(\$31)	(\$242)	(\$31)	\$0
109253	Cemetery Fees-Burial & Interment	(\$18,000)	(\$19,599)	(\$18,000)	\$0
109254	Cemetery-Plates	(\$1,095)	(\$420)	(\$1,095)	\$0
109255	Cemetery Monument Permit	(\$2,060)	(\$3,443)	(\$2,060)	\$0
109256	Cemetery-Undertaker License	(\$3,000)	(\$2,850)	(\$3,000)	\$0
109257	Grant Youth Plan	\$0	\$0	\$0	\$0
109260	Reimbursement Water Supply Ssl 60 (Principal & Interest)	(\$3,503)	(\$2,386)	(\$3,503)	\$0
109261	Grant - Bus Shelter	\$0	\$0	\$0	\$0
109262	Yac Fundraising Income	(\$1,500)	(\$1,743)	(\$1,500)	\$0
109264	Youth Development Income - Leeuwin	\$0	\$0	\$0	\$0
109265	Youth Income Taxable - Other	(\$23,900)	(\$17,100)	(\$23,900)	\$0
109266	Youth Development Grants	(\$4,500)	(\$5,499)	(\$4,500)	\$0
109267	Yac General Income - Holiday Programmes	(\$9,100)	(\$679)	(\$9,100)	\$0
109268	Transfer from Trust - Youth Income	\$0	\$0	\$0	\$0
109269	Charges Liquid Waste Removal	(\$16,500)	(\$7,573)	(\$16,500)	\$0
109270	Contributions & Donations -Youth	(\$510)	\$0	(\$510)	\$0
109272	Reimbursements Non Taxable	(\$10)	(\$2,057)	(\$10)	\$0
109273	Contributions Taxable - Youth Centre	\$0	(\$409)	\$0	\$0
	<b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>	<b>(\$85,254)</b>	<b>(\$66,099)</b>	<b>(\$85,254)</b>	<b>\$0</b>
	<b>Total - OTHER COMMUNITY AMENITIES</b>	<b>\$161,593</b>	<b>\$131,893</b>	<b>(\$85,254)</b>	<b>\$246,847</b>
	<b>Total - COMMUNITY AMENITIES</b>	<b>\$442,358</b>	<b>\$341,677</b>	<b>(\$678,135)</b>	<b>\$1,120,493</b>
	<b>PUBLIC HALL &amp; CIVIC CENTRES</b>				
	<b>OPERATING EXPENDITURE</b>				
111101	Old Fire Station	\$11,687	\$4,760	\$0	\$11,687
111102	Town Hall	\$122,246	\$75,605	\$0	\$122,246
111103	Scout Hall	\$563	\$357	\$0	\$563
111104	Greenhills Hall	\$4,847	\$4,757	\$0	\$4,847
111106	Interest On Loans - Community Resource Centre	\$0	\$0	\$0	\$0
111107	Talbot Hall	\$13,009	\$5,009	\$0	\$13,009
111108	Community Resource Centre Maintenance	\$350,000	\$350,000	\$0	\$350,000
111120	Admin O/Head & Labour Costs	\$26,023	\$23,629	\$0	\$26,023
111122	Loan Interest Repayments Town Hall	\$0	\$0	\$0	\$0
111199	Depreciation Expense	\$31,490	\$33,603	\$0	\$31,490
	<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>	<b>\$559,865</b>	<b>\$497,721</b>	<b>\$0</b>	<b>\$559,865</b>
	<b>OPERATING INCOME</b>				
111214	Community Resource Centre - Leases	\$0	\$0	\$0	\$0
111215	Reimbursements	\$0	(\$100)	\$0	\$0
111216	Hall Hire - Charges	(\$16,000)	(\$16,553)	(\$16,000)	\$0
111217	Lease - Scout Hall	\$0	\$0	\$0	\$0
111218	Liquor License Charges	(\$361)	(\$450)	(\$361)	\$0
111219	Grant Income	(\$350,000)	(\$350,000)	(\$350,000)	\$0
111220	Donations Multi Purpose Centre	\$0	\$0	\$0	\$0
111221	Grant Town Hall Heritage	\$0	\$0	\$0	\$0
111224	Tenant Charges Olde York Fire Station	(\$1,585)	(\$1,130)	(\$1,585)	\$0
111225	Grants - Royalties For Regions	\$0	\$0	\$0	\$0
	<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>	<b>(\$367,946)</b>	<b>(\$368,233)</b>	<b>(\$367,946)</b>	<b>\$0</b>
	<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>	<b>\$191,919</b>	<b>\$129,488</b>	<b>(\$367,946)</b>	<b>\$559,865</b>



<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL</b> 2012-13		<b>ADOPTED BUDGET</b> 2012-13	
		Budget	Actual	Income	Expenditure
<b>OTHER RECREATION &amp; SPORT</b>					
<b>OPERATING EXPENDITURE</b>					
<b>Public Parks, Gardens, Reserves Maintenance</b>					
113100	Avon Park Maintenance	\$71,270	\$71,166	\$0	\$71,270
113101	Johanna Whitely Park Maintenance	\$7,364	\$3,246	\$0	\$7,364
113102	Peace Grove Maintenance	\$24,801	\$18,153	\$0	\$24,801
113103	War Memorial Gardens Maintenance	\$11,796	\$5,186	\$0	\$11,796
113104	Sundry Parks & Reserve	\$55,534	\$31,987	\$0	\$55,534
113105	Henrietta St Gardens Maintenance	\$840	\$750	\$0	\$840
113106	Gwamby/Avon Ascent Maintenance	\$23,774	\$30,770	\$0	\$23,774
113107	Arboretum Maintenance - Ford/Grey St	\$1,933	\$686	\$0	\$1,933
113108	Monger St Reserve Maintenance	\$6,533	\$4,328	\$0	\$6,533
113110	Information Bay	\$0	\$0	\$0	\$0
113111	Loan Redemption Interest - Forrest Oval	\$122,840	\$122,840	\$0	\$122,840
113112	Youth Skate Park	\$1,527	\$1,153	\$0	\$1,527
113115	Toilets Avon Park	\$25,629	\$20,388	\$0	\$25,629
113116	Mt Brown Park Maintenance	\$17,844	\$9,320	\$0	\$17,844
113117	Candice Bateman Park Maintenance	\$25,408	\$19,410	\$0	\$25,408
113118	Moto Cross Track Maintenance	\$13,264	\$11,953	\$0	\$13,264
113119	Avon Walk Trail Maintenance	\$3,921	\$1,123	\$0	\$3,921
113120	Gardener Vehicles Y3777	\$4,090	\$5,807	\$0	\$4,090
113121	Bowling Club Maintenance (part year only)	\$15,171	\$13,328	\$0	\$15,171
113122	Racecourse Maintenance A14270	\$13,000	\$598	\$0	\$13,000
113124	Trotting Track Maintenance	\$0	\$0	\$0	\$0
113135	Forrest Oval Lights - Electricity	\$4,000	\$0	\$0	\$4,000
113141	Forrest Oval Convention Centre	\$87,791	\$113,824		\$87,791
113142	YRCC Marketing & Promotion	\$3,000	\$1,568	\$0	\$3,000
113143	YRCC Gym Maintenance	\$14,480	\$6,193	\$0	\$14,480
113144	Conference Expenses	\$31,600	\$24,768	\$0	\$31,600
113145	Bar Expenses	\$165,120	\$54,612	\$0	\$165,120
113146	Café/Restaurant Expenses	\$53,120	\$31,690	\$0	\$53,120
113147	Canteen Expenses	\$9,720	\$18,349	\$0	\$9,720
113148	YRCC Turf Maintenance - Bowls	\$3,000	\$31,354	\$0	\$3,000
113149	YRCC Turf Maintenance - Tennis	\$3,000	\$2,659	\$0	\$3,000
113150	Forrest Oval Turf Maintenance	\$20,000	\$20,255	\$0	\$20,000
113151	Admin O/Head & Labour Costs	\$65,057	\$59,073	\$0	\$65,057
113152	Long Service Leave	\$240	\$0	\$0	\$240
113153	Forrest Oval Stadium Mtce	\$47,197	\$20,986	\$0	\$47,197
113155	Forrest Oval Pavilion	\$8,515	\$8,975	\$0	\$8,515
113156	Forrest Oval Grounds Maintenance	\$117,297	\$90,497	\$0	\$117,297
113157	Forrest Oval Water Supplies	\$52,638	\$22,368	\$0	\$52,638
113159	Regional Community Recreation Officer Scheme	\$0	\$0	\$0	\$0
113160	Recreation - Salaries	\$26,480	\$68,274	\$0	\$26,480
113161	Recreation - Superannuation	\$20,087	\$16,709	\$0	\$20,087
113166	Feasibility Study - Ski Park	\$38,452	\$4,920	\$0	\$38,452
113167	Sporting Club Contributions and Sponsorships	\$8,836	\$455	\$0	\$8,836
113169	Hockey Oval Maintenance	\$27,694	\$7,881	\$0	\$27,694
113172	Second Hockey Field	\$7,728	\$1,091	\$0	\$7,728
113170	Trails Master Plan	\$0	\$0	\$0	\$0
113191	Admin O/Head & Labour Costs	\$195,171	\$177,219	\$0	\$195,171
113192	Admin O/Head & Labour Costs	\$39,034	\$35,444	\$0	\$39,034
113199	Depreciation Expense	\$240,597	\$271,477	\$0	\$240,597
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>		<b>\$1,736,393</b>	<b>\$1,462,830</b>	<b>\$0</b>	<b>\$1,736,393</b>
<b>OPERATING INCOME</b>					
113220	Reimbursements Taxable Supply	(\$21,100)	(\$2,764)	(\$21,100)	\$0
113221	Stadium Hire Charges	(\$5,800)	(\$5,314)	(\$5,800)	\$0
113222	Avon Park - Charges	(\$1,000)	(\$123)	(\$1,000)	\$0
113223	Reimbursement Non Taxable Supp	\$0	(\$142)	\$0	\$0

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
113224	Leases - Charges	(\$18,850)	(\$21,961)	(\$18,850)	\$0
113226	Bowling Club - Power Reimb Gst Incl	(\$500)	(\$3,383)	(\$500)	\$0
113230	Squash Court Hire Fees	(\$1,000)	(\$50)	(\$1,000)	\$0
113231	Pavilion - Hire Charges	(\$550)	(\$394)	(\$550)	\$0
113233	Oval - Hire Charges	(\$2,000)	\$0	(\$2,000)	\$0
113235	Charges - Forrest Oval Lights	(\$5,000)	(\$1,848)	(\$5,000)	\$0
113241	Convention Centre - Memberships	(\$20,000)	(\$6,868)	(\$20,000)	\$0
113242	Convention Centre - Hire	(\$5,000)	(\$4,559)	(\$5,000)	\$0
113243	YRCC Gym Memberships	(\$16,000)	(\$19,225)	(\$16,000)	\$0
113244	Convention Centre - Conference	(\$55,000)	(\$40,076)	(\$55,000)	\$0
113245	Convention Centre - Bar	(\$240,000)	(\$61,956)	(\$240,000)	\$0
113246	Convention Centre - Café/Restaurant	(\$90,000)	(\$16,596)	(\$90,000)	\$0
113247	Convention Centre - Canteen	(\$20,000)	(\$21,481)	(\$20,000)	\$0
113248	YRCC Green Fees - Bowls	(\$4,160)	(\$8,004)	(\$4,160)	\$0
113249	YRCC Green Fees - Tennis	(\$4,160)	(\$953)	(\$4,160)	\$0
113250	Netball Court - Hire Charges	(\$2,000)	\$0	(\$2,000)	\$0
113229	Recreation Grants	(\$1,294,430)	(\$102,363)	(\$1,294,430)	\$0
113239	Recreation Grants - Non Taxable	\$0	\$0	\$0	\$0
113258	Donations/Contrib Non Taxable	\$0	\$0	\$0	\$0
113260	Transfer From POS Trust Fund	(\$13,500)	(\$4,732)	(\$13,500)	\$0
113264	Transfer From Trust	(\$16,734)	(\$16,734)	(\$16,734)	\$0
113273	Government Grant Trails Master Plan	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>		<b>(\$1,836,784)</b>	<b>(\$339,524)</b>	<b>(\$1,836,784)</b>	<b>\$0</b>
<b>Total - OTHER RECREATION &amp; SPORT</b>		<b>(\$100,391)</b>	<b>\$1,123,306</b>	<b>(\$1,836,784)</b>	<b>\$1,736,393</b>
<b>SWIMMING POOL</b>					
<b>OPERATING EXPENDITURE</b>					
112150	Swimming Pool - Salaries	\$86,861	\$36,493	\$0	\$86,861
112151	Swimming Pool - Superannuation	\$12,160	\$7,725	\$0	\$12,160
112153	Admin O/Head & Labour Costs	\$19,517	\$17,722	\$0	\$19,517
112154	Long Service Leave	\$1,548	\$2,865	\$0	\$1,548
112155	Swimming Pool-Water	\$10,000	\$14,536	\$0	\$10,000
112156	Swimming Pool-Electricity	\$13,330	\$10,308	\$0	\$13,330
112157	Swimming Pool - Chemicals	\$12,500	\$12,228	\$0	\$12,500
112158	General Maintenance Pool	\$33,255	\$23,198	\$0	\$33,255
112159	Telephone	\$670	\$542	\$0	\$670
112164	Pool Garden Maintenance	\$2,788	\$2,994	\$0	\$2,788
112199	Depreciation Expense	\$14,123	\$12,928	\$0	\$14,123
<b>Sub Total - SWIMMING POOL OP/EXP</b>		<b>\$206,752</b>	<b>\$141,540</b>	<b>\$0</b>	<b>\$206,752</b>
<b>OPERATING INCOME</b>					
112072	Grants Government	(\$3,000)	(\$3,000)	(\$3,000)	\$0
112273	Pool Admission Charges	(\$28,500)	(\$27,092)	(\$28,500)	\$0
112276	Contributions	(\$9,500)	\$0	(\$9,500)	\$0
112277	Reimbursements - Non Taxable	(\$10)	\$0	(\$10)	\$0
<b>Sub Total - SWIMMING POOL OP/INC</b>		<b>(\$41,010)</b>	<b>(\$30,092)</b>	<b>(\$41,010)</b>	<b>\$0</b>
<b>Total - SWIMMING POOL</b>		<b>\$165,742</b>	<b>\$111,448</b>	<b>(\$41,010)</b>	<b>\$206,752</b>
<b>LIBRARIES</b>					

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL</b> 2012-13		<b>ADOPTED BUDGET</b> 2012-13	
		Budget	Actual	Income	Expenditure
<b>OPERATING EXPENDITURE</b>					
115110	Admin O/Head & Labour Costs	\$13,011	\$11,815	\$0	\$13,011
115111	Library Operating-Stationery	\$1,400	\$1,402	\$0	\$1,400
115112	Library Operating-Freight	\$2,500	\$1,031	\$0	\$2,500
115113	Office Expenses	\$4,631	\$2,390	\$0	\$4,631
115114	Lost Books	\$300	\$227	\$0	\$300
115115	Magazines/Newspapers	\$412	\$401	\$0	\$412
115116	Storytime Library	\$450	\$337	\$0	\$450
115117	Books - Purchases	\$2,500	\$2,669	\$0	\$2,500
115118	Long Service Leave	\$0	\$0	\$0	\$0
115120	Library - Salaries	\$40,041	\$43,849	\$0	\$40,041
115121	Library - Superannuation	\$5,186	\$3,433	\$0	\$5,186
115122	Doubtful Debts Provision Library	\$0	\$0	\$0	\$0
115124	Library Equipment	\$3,120	\$2,988	\$0	\$3,120
115126	Library Staff Training	\$1,100	\$0	\$0	\$1,100
115199	Depreciation Expense	\$4	\$31	\$0	\$4
<b>Sub Total - LIBRARIES OP/EXP</b>		<b>\$74,655</b>	<b>\$70,573</b>	<b>\$0</b>	<b>\$74,655</b>
<b>OPERATING INCOME</b>					
115229	Charges-Lost Books	(\$300)	(\$434)	(\$300)	\$0
115230	Sundry Income Taxable Supply	(\$17,078)	(\$105)	(\$17,078)	\$0
<b>Sub Total - LIBRARIES OP/INC</b>		<b>(\$17,378)</b>	<b>(\$539)</b>	<b>(\$17,378)</b>	<b>\$0</b>
<b>Total - LIBRARIES</b>		<b>\$57,277</b>	<b>\$70,033</b>	<b>(\$17,378)</b>	<b>\$74,655</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	\$5,431	\$5,431	\$0	\$5,431
118112	Archives Building Contribution	\$0	\$0	\$0	\$0
118165	Attendants' Fees	\$1,030	\$0	\$0	\$1,030
118166	Secretaries' Fees	\$309	\$0	\$0	\$309
118167	Museum Shop Stock Purchases	\$1,030	\$68	\$0	\$1,030
118172	Residency Museum Building Mtce	\$38,670	\$26,552	\$0	\$38,670
118173	Maintenance Exhibits	\$3,760	\$243	\$0	\$3,760
118175	Museum Promotion & Marketing	\$2,000	\$1,487	\$0	\$2,000
118176	Museum Phone, Internet & Computer	\$1,330	\$1,511	\$0	\$1,330
118177	Stationery/Postage	\$150	\$155	\$0	\$150
118178	Membership Fees	\$361	\$201	\$0	\$361
118179	Volunteers Police Clearances	\$134	\$102	\$0	\$134
118181	Refreshments	\$721	\$692	\$0	\$721
118182	Equipment	\$1,648	\$984	\$0	\$1,648
118183	Conferences, Travelling	\$886	\$407	\$0	\$886
118184	Research Projects	\$541	\$0	\$0	\$541
118185	Sundry Expenses	\$1,000	\$1,252	\$0	\$1,000
118188	Residency Museum Garden-Shire	\$3,582	\$531	\$0	\$3,582
118190	Interpretation Plan Expenditure	\$0	\$0	\$0	\$0
118191	Salaries Residency Museum	\$39,503	\$32,973	\$0	\$39,503
118192	Residency Museum - Superannuation	\$5,530	\$3,078	\$0	\$5,530
118193	Long Service Leave - Residency Museum	\$847	\$3,590	\$0	\$847
118194	Admin O/Head & Labour Costs	\$13,011	\$11,815	\$0	\$13,011
118199	Depreciation Expense	\$8,044	\$7,621	\$0	\$8,044

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL</b> 2012-13		<b>ADOPTED BUDGET</b> 2012-13	
		Budget	Actual	Income	Expenditure
<b>OTHER CULTURE</b>					
		\$0		\$0	\$0
119116	Radio Station Maintenance - Barker St	\$4,000	\$8,582	\$0	\$4,000
119117	Old Convent - York History	\$4,500	\$9,747	\$0	\$4,500
	<b>Sub Total - OTHER CULTURE OP/EXP</b>	<b>\$138,018</b>	<b>\$117,021</b>	<b>\$0</b>	<b>\$138,018</b>
<b>OPERATING INCOME</b>					
118221	Museum Entry Fees	(\$4,500)	(\$5,585)	(\$4,500)	\$0
118222	Sale Postcards/Books	(\$515)	(\$229)	(\$515)	\$0
118223	Donations	(\$10)	(\$571)	(\$10)	\$0
118225	Reimbursements Taxable Supply	(\$10)	(\$75)	(\$10)	\$0
118228	Grant Income	\$0	\$0	\$0	\$0
119220	Other Culture - Sundry Income	(\$10)	(\$1,192)	(\$10)	\$0
	<b>Sub Total - OTHER CULTURE OP/INC</b>	<b>(\$5,045)</b>	<b>(\$7,652)</b>	<b>(\$5,045)</b>	<b>\$0</b>
	<b>Total - OTHER CULTURE</b>	<b>\$132,973</b>	<b>\$109,370</b>	<b>(\$5,045)</b>	<b>\$138,018</b>
	<b>Total - RECREATION AND CULTURE</b>	<b>\$447,520</b>	<b>\$1,543,645</b>	<b>(\$2,268,163)</b>	<b>\$2,715,683</b>
<b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>					
<b>OPERATING EXPENDITURE</b>					
125109	Street Cleaning	\$15,650	\$1,783	\$0	\$15,650
125110	Road Safety Audits	\$6,000	\$8,700	\$0	\$6,000
125121	Traffic Signs - Warning and Directional - Road name plates to J	\$17,062	\$15,252	\$0	\$17,062
125125	Weed Control	\$22,000	\$14,325	\$0	\$22,000
125128	Lighting Of Streets	\$72,242	\$68,308	\$0	\$72,242
125129	Road Maintenance General	\$523,134	\$593,515	\$0	\$523,134
125132	Bridge Maintenance	\$93,744	\$19,732	\$0	\$93,744
125135	Bridge Insurance	\$0	\$19,238	\$0	\$0
125134	Doubtful Debts - Transport	\$1,000	\$0	\$0	\$1,000
125140	Crossover Rebate	\$2,000	\$2,563	\$0	\$2,000
125141	Crossovers - York Estates Stage 2	\$2,000	\$0	\$0	\$2,000
125171	York-Merredin Road Safety Project MRWA	\$0	\$546,098	\$0	\$0
125165	Depot Maintenance	\$49,335	\$42,264	\$0	\$49,335
125170	Road Verge Maintenance	\$52,204	\$8,172	\$0	\$52,204
126199	Depreciation	\$794,627	\$1,389,388	\$0	\$794,627
	<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>	<b>\$1,650,998</b>	<b>\$2,729,338</b>	<b>\$0</b>	<b>\$1,650,998</b>
<b>OPERATING INCOME</b>					
125201	Other Grants	(\$4,000)	(\$6,183)	(\$4,000)	\$0
125205	Reimbursements	\$0	(\$3,597)	\$0	\$0
121208	Reimbursements Taxable	(\$10)	\$0	(\$10)	\$0
121202	Road To Recovery Grants	(\$298,000)	(\$312,358)	(\$298,000)	\$0
121206	Reimbursements Non Taxable	(\$52)	\$0	(\$52)	\$0
121215	Grant Lggc Special Projects- Bridges	(\$94,000)	(\$94,000)	(\$94,000)	\$0
125202	Grant Rrg - Direct	(\$101,740)	(\$101,740)	(\$101,740)	\$0
125203	Grant - Rrg - Roads	(\$186,346)	(\$272,097)	(\$186,346)	\$0
125220	Developers' Contributions - Subdivision Access Roads	\$0	(\$4,600)	\$0	\$0
125219	Reinstatements	(\$1,030)	\$0	(\$1,030)	\$0
125208	Grant Govt-Black Spot Funding	(\$26,587)	\$0	(\$26,587)	\$0
125209	Transfer From Trust-Contrib To Works	(\$52,000)	(\$5,943)	(\$52,000)	\$0
125210	Grants - Flood Damage	\$0	\$0	\$0	\$0
125212	Grants - Royalties For Regions	(\$800,000)	\$0	(\$800,000)	\$0
125271	York-Merredin Road Safety Project MRWA Inc	\$0	(\$440,528)	\$0	\$0

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>		(\$1,563,765)	(\$1,241,045)	(\$1,563,765)	\$0
<b>Total - MTCE STREETS ROADS DEPOTS</b>		<b>\$87,233</b>	<b>\$1,488,293</b>	<b>(\$1,563,765)</b>	<b>\$1,650,998</b>
<b>TRAFFIC CONTROL</b>					
<b>OPERATING EXPENDITURE</b>					
<b>PARKING</b>					
128101	Paint Carparks/Park Bays Cbd	\$6,600	\$89	\$0	\$6,600
128103	Howick St Car Park	\$3,650	\$1,948	\$0	\$3,650
128104	Parking Enforcement	\$0	\$0	\$0	\$0
128199	Depreciation	\$17,343	\$17,784	\$0	\$17,343
<b>LICENSING</b>			\$0		
129102	Licensing Salaries	\$53,221	\$43,449	\$0	\$53,221
129103	Licensing Superannuation	\$7,451	\$6,911	\$0	\$7,451
129104	Licensing Leave Provisions	\$1,144	\$0	\$0	\$1,144
129401	Admin O'Heads And Labour Costs	\$52,046	\$47,259	\$0	\$52,046
<b>AERODROMES</b>			\$0		
129001	Aerodrome Maintenance	\$198	\$0	\$0	\$198
129199	Depreciation	\$7,067	\$0	\$0	\$7,067
<b>Sub Total - TRAFFIC CONTROL OP/EXP</b>		<b>\$148,720</b>	<b>\$117,440</b>	<b>\$0</b>	<b>\$148,720</b>
<b>OPERATING INCOME</b>					
129202	Commission Licensing	(\$78,000)	(\$65,008)	(\$78,000)	\$0
128204	Parking Fines	\$0	(\$762)	\$0	\$0
<b>AERODROMES</b>					
129201	Hangar Lease	\$0	\$0	\$0	\$0
<b>Sub Total - TRAFFIC CONTROL OP/INC</b>		<b>(\$78,000)</b>	<b>(\$65,770)</b>	<b>(\$78,000)</b>	<b>\$0</b>
<b>Total - TRAFFIC CONTROL</b>		<b>\$70,720</b>	<b>\$51,670</b>	<b>(\$78,000)</b>	<b>\$148,720</b>
<b>Total - TRANSPORT</b>		<b>\$157,952</b>	<b>\$1,539,963</b>	<b>(\$1,641,765)</b>	<b>\$1,799,717</b>
<b>RURAL SERVICES</b>					
<b>OPERATING EXPENDITURE</b>					
131108	Conservation Volunteers	\$1,500	\$0	\$0	\$1,500
131109	Caring For Country - SEAVROC	\$10,909	\$20,360	\$0	\$10,909
<b>Sub Total - RURAL SERVICES OP/EXP</b>		<b>\$12,409</b>	<b>\$20,360</b>	<b>\$0</b>	<b>\$12,409</b>
<b>OPERATING INCOME</b>					
131208	Fencing Grant	\$0	\$0	\$0	\$0
<b>Sub Total - RURAL SERVICES OP/INC</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - RURAL SERVICES</b>		<b>\$12,409</b>	<b>\$20,360</b>	<b>\$0</b>	<b>\$12,409</b>
<b>TOURISM AND AREA PROMOTION</b>					

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
<b>OPERATING EXPENDITURE</b>					
132101	Admin O/Head & Labour Costs	\$19,517	\$17,722	\$0	\$19,517
132102	Town Promotions	\$16,000	\$1,634	\$0	\$16,000
132103	York Information Centre - Salaries	\$53,114	\$47,626	\$0	\$53,114
132104	York Information Centre - Superannuation	\$6,421	\$4,609	\$0	\$6,421
132105	York Information Centre - Long Service Leave and Annual Leave	\$492	(\$30)	\$0	\$492
132140	Heritage Rail Project Expenditure	\$0	\$0	\$0	\$0
132145	Area Promotion	\$32,987	\$16,539	\$0	\$32,987
132146	Information Bays/Telephone Box	\$5,000	\$1,305	\$0	\$5,000
132148	Contribution to Information Services	\$26,524	\$13,126	\$0	\$26,524
132149	Tourist Bureau-Bldg Mtce	\$8,243	\$9,307	\$0	\$8,243
132150	Festival Assistance	\$53,363	\$25,041	\$0	\$53,363
132151	Civic Celebration - York Town Hall Centenary	\$0	\$0		\$0
132152	Special Events	\$0	\$0		\$0
132153	Xmas Decorations/Festivities	\$12,877	\$6,069	\$0	\$12,877
132154	Banner Installation & Removal	\$5,588	\$657	\$0	\$5,588
132155	Brochure Production	\$6,300	\$0	\$0	\$6,300
132156	Dry Season Community Resilience Events Expenditure	\$0	\$0	\$0	\$0
132199	Depreciation Expense	\$615	\$615	\$0	\$615
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>		<b>\$247,041</b>	<b>\$144,220</b>	<b>\$0</b>	<b>\$247,041</b>
<b>OPERATING INCOME</b>					
132270	Contributions & Reimbursements Taxable	(\$1,100)	(\$3,725)	(\$1,100)	\$0
132251	Centenary Dinner - Income	\$0	\$0	\$0	\$0
132252	Brochure Advertising Income	(\$7,500)	\$0	(\$7,500)	\$0
132248	Tourist Bureau Income	(\$19,000)	(\$8,952)	(\$19,000)	\$0
132254	Fees & Charges Taxable - Tourism & Area Promotion	\$0	(\$1,345)	\$0	\$0
132255	Events Application Fee	\$0	(\$114)	\$0	\$0
132256	Dry Season Community Events Income		\$0	\$0	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>		<b>(\$27,600)</b>	<b>(\$14,136)</b>	<b>(\$27,600)</b>	<b>\$0</b>
<b>Total - TOURISM &amp; AREA PROMOTION</b>		<b>\$219,441</b>	<b>\$130,084</b>	<b>(\$27,600)</b>	<b>\$247,041</b>
<b>BUILDING CONTROL</b>					
<b>OPERATING EXPENDITURE</b>					
133160	Building - Salaries	\$163,883	\$164,753	\$0	\$163,883
133161	Building - Superannuation	\$23,330	\$19,113	\$0	\$23,330
133162	Fringe Benefits Tax	\$6,000	\$6,156	\$0	\$6,000
133182	Transfers to Trust	\$1,900	\$0	\$0	\$1,900
133187	Engineering Advice	\$500	\$0	\$0	\$500
133189	Vehicle Operating Expenses - Y000 & Y837	\$9,000	\$8,919	\$0	\$9,000
133190	Admin O/Head & Labour Costs	\$52,046	\$47,259	\$0	\$52,046
133191	Long Service Leave	\$657	\$780	\$0	\$657
133192	Building Control Expenses-Other	\$29,186	\$12,119		\$29,186
133195	Building Licence Refunds	\$103	\$0	\$0	\$103
133196	Legal Advice Building	\$3,300	\$0	\$0	\$3,300
133199	Depreciation Expense	\$5,651	\$5,809	\$0	\$5,651
<b>Sub Total - BUILDING CONTROL OP/EXP</b>		<b>\$295,556</b>	<b>\$264,906</b>	<b>\$0</b>	<b>\$295,556</b>
<b>BUILDING CONTROL OP/INC</b>					

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
133204	Charges-Building Permits	(\$35,000)	(\$30,644)	(\$35,000)	\$0
133205	Charges-Demolition Fees	(\$206)	(\$630)	(\$206)	\$0
133207	Bciltf Commission	(\$464)	(\$381)	(\$464)	\$0
133208	Signs/Hoardings Charges	(\$618)	\$0	(\$618)	\$0
133209	Sign Application Fee	(\$412)	\$0	(\$412)	\$0
133210	Building Fees Taxable	(\$54,900)	(\$24,138)	(\$54,900)	\$0
133211	Brb Commission	(\$773)	(\$655)	(\$773)	\$0
133212	Transfers from Trust	(\$1,900)	(\$1,900)	(\$1,900)	\$0
133215	Building Fines & Penalties	(\$2,060)	\$0	(\$2,060)	\$0
	<b>Sub Total - BUILDING CONTROL OP/INC</b>	<b>(\$96,333)</b>	<b>(\$58,348)</b>	<b>(\$96,333)</b>	<b>\$0</b>
	<b>Total - BUILDING CONTROL</b>	<b>\$199,223</b>	<b>\$206,558</b>	<b>(\$96,333)</b>	<b>\$295,556</b>
	<b>ECONOMIC DEVELOPMENT</b>				
	<b>OPERATING EXPENDITURE</b>				
138101	York Telecentre (Old Infant Health)	\$3,161	\$5,099	\$0	\$3,161
138102	Sponsorships/Donations	\$206	\$0	\$0	\$206
138160	Community/Economic Development/Events Officer PT	\$42,850	\$0	\$0	\$42,850
	<b>Sub Total - ECONOMIC DEVELOPMENT OP/EXP</b>	<b>\$46,217</b>	<b>\$5,099</b>	<b>\$0</b>	<b>\$46,217</b>
	<b>OPERATING INCOME</b>				
138201	Telecentre Charges Other Tax Supply	\$0	\$0	\$0	\$0
138202	Telecentre Reimbursements	(\$1,236)	(\$1,226)	(\$1,236)	\$0
	<b>Sub Total - ECONOMIC DEVELOPMENT OP/INC</b>	<b>(\$1,236)</b>	<b>(\$1,226)</b>	<b>(\$1,236)</b>	<b>\$0</b>
	<b>Total - ECONOMIC DEVELOPMENT</b>	<b>\$44,981</b>	<b>\$3,873</b>	<b>(\$1,236)</b>	<b>\$46,217</b>
	<b>OTHER ECONOMIC SERVICES</b>				
	<b>OPERATING EXPENDITURE</b>				
139142	Standpipes Water/Maintenance	\$900	\$8,113	\$0	\$900
139143	Standpipes-Water	\$35,000	\$37,236	\$0	\$35,000
139144	Community Bus Operation	\$6,072	\$2,796	\$0	\$6,072
139199	Depreciation Expense	\$11,388	\$12,350	\$0	\$11,388
	<b>Sub Total - OTHER ECONOMIC SERVICES OP/EXP</b>	<b>\$53,360</b>	<b>\$60,495</b>	<b>\$0</b>	<b>\$53,360</b>
	<b>OPERATING INCOME</b>				
139255	Charges-Extractive Industry Licence	(\$412)	\$0	(\$412)	\$0
139256	Charges-Sale Water	(\$47,900)	(\$61,140)	(\$47,900)	\$0
139254	Community Bus Income - Grants	(\$65,000)	\$0	(\$65,000)	\$0
139258	Reimbursements Non-Taxable Supply	\$0	(\$1,154)	\$0	\$0
139259	Community Bus Income	(\$8,706)	(\$6,954)	(\$8,706)	\$0
	<b>Sub Total - OTHER ECONOMIC SERVICES OP/INC</b>	<b>(\$122,018)</b>	<b>(\$69,248)</b>	<b>(\$122,018)</b>	<b>\$0</b>

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
<b>Total - OTHER ECONOMIC SERVICES</b>		(\$68,658)	(\$8,754)	(\$122,018)	\$53,360
<b>Total - ECONOMIC SERVICES</b>		\$407,396	\$352,121	(\$247,187)	\$654,583
<b>PRIVATE WORKS</b>					
<b>OPERATING EXPENDITURE</b>					
141001	Various Private Works	\$39,724	\$26,755	\$0	\$39,724
<b>Sub Total - PRIVATE WORKS OP/EXP</b>		\$39,724	\$26,755	\$0	\$39,724
<b>OPERATING INCOME</b>					
142021	Charges-Private Works	(\$51,641)	(\$30,612)	(\$51,641)	\$0
<b>Sub Total - PRIVATE WORKS OP/INC</b>		(\$51,641)	(\$30,612)	(\$51,641)	\$0
<b>Total - PRIVATE WORKS</b>		(\$11,917)	(\$3,858)	(\$51,641)	\$39,724
<b>PUBLIC WORKS OVERHEADS</b>					
<b>OPERATING EXPENDITURE</b>					
001064	Less Allocated-Works/Services	(\$782,405)	(\$728,653)	\$0	(\$782,405)
143155	Fringe Benefits Tax	\$12,000	\$10,932	\$0	\$12,000
143158	Admin O/Head & Labour Costs	\$201,677	\$183,127	\$0	\$201,677
143160	Engineering Office/Other Exp	\$25,002	\$12,120	\$0	\$25,002
143161	Superannuation Of Workmen	\$110,000	\$103,681	\$0	\$110,000
143162	Sick/Holiday Pay	\$102,873	\$112,477	\$0	\$102,873
143164	Protective Clothing	\$5,920	\$3,722	\$0	\$5,920
143166	Salary Allowances	\$0	\$65	\$0	\$0
143167	Meeting Attendance	\$5,000	\$8,402	\$0	\$5,000
143168	Safety Management	\$3,049	\$4,115	\$0	\$3,049
143171	Staff Training	\$26,000	\$6,451	\$0	\$26,000
143172	Service Pay-Workmen	\$23,209	\$18,848	\$0	\$23,209
143173	Eng Consultant/Surveying Fee	\$5,000	\$2,750	\$0	\$5,000
143175	Sundry Tools Purchase	\$2,000	\$4,549	\$0	\$2,000
143178	Long Service Leave	\$12,852	\$18,603	\$0	\$12,852
143179	Insurance	\$68,060	\$69,319	\$0	\$68,060
143180	Time In Lieu Taken	\$50	\$17	\$0	\$50
143181	Works Salaries	\$139,546	\$97,262	\$0	\$139,546
143182	Vehicle Operating Expenses Building Mtce P134,136,139	\$13,300	\$17,805	\$0	\$13,300
143183	Shire Engineer Vehicle Mtce Y96	\$4,830	\$1,711	\$0	\$4,830
143184	Housing Mtce Osnaburg Rd-Engineer	\$6,953	\$4,542	\$0	\$6,953
143199	Depreciation	\$15,084	\$15,333	\$0	\$15,084
<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>		\$0	(\$32,820)	\$0	\$0
<b>OPERATING INCOME</b>					
143214	Rent Received Engineer's House	(\$8,038)	(\$3,900)	(\$8,038)	\$0
143293	Reimbursements Non-Taxable Supply	(\$15,000)	(\$19,348)	(\$15,000)	\$0
143294	Reimbursement Taxable Supply	\$0	(\$1,135)	\$0	\$0
143297	Sundry Equipment Sales	(\$15,000)	\$0	(\$15,000)	\$0
<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>		(\$38,038)	(\$24,383)	(\$38,038)	\$0



<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
<b>Total - PUBLIC WORKS OVERHEADS</b>		<b>(\$38,038)</b>	<b>(\$57,203)</b>	<b>(\$38,038)</b>	<b>\$0</b>
<b>PLANT OPERATIONS COSTS</b>					
<b>OPERATING EXPENDITURE</b>					
001084	Less Allocated-Works/Services	(\$626,351)	(\$449,059)	\$0	(\$626,351)
014203	Plant Repair Wages	\$34,650	\$40,987	\$0	\$34,650
014204	Tyres And Tubes	\$21,000	\$27,066	\$0	\$21,000
014205	Parts And Repairs	\$87,600	\$90,764	\$0	\$87,600
014206	Insurance And Licences	\$33,367	\$33,747	\$0	\$33,367
014207	Fuel And Oil	\$170,000	\$145,848	\$0	\$170,000
014209	Grader Blades And Cutting Edges	\$9,000	\$9,257	\$0	\$9,000
142102	General Administration Alloc	\$13,011	\$11,815	\$0	\$13,011
142101	Depreciation	\$256,723	\$261,072	\$0	\$256,723
142807	Tools For Plant Maintenance	\$1,000	\$0	\$0	\$1,000
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>		<b>\$0</b>	<b>\$171,497</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>\$171,497</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIALS AND STOCK</b>					
<b>OPERATING EXPENDITURE</b>					
	1100 Opening Stock	\$7,722	\$0	\$0	\$7,722
	1088 Material Purchases	\$309,000	\$0	\$0	\$309,000
	1099 Less Material Allocated	(\$303,850)	\$0	\$0	(\$303,850)
	1100 Closing Stock	(\$12,872)	\$0	\$0	(\$12,872)
<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	\$3,266,618	\$2,815,833	\$0	\$3,266,618
001102	Less Salaries & Wages Alloc	(\$3,266,618)	(\$2,812,645)	\$0	(\$3,266,618)
001103	Unallocated Salaries & Wages	\$0	\$0	\$0	\$0
145141	Workers Compensation	\$3,050	\$4,587	\$0	\$3,050
145250	Reimbursements-Workers Comp	(\$3,050)	(\$6,806)	\$0	(\$3,050)
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>		<b>\$0</b>	<b>\$970</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - SALARIES AND WAGES</b>		<b>\$0</b>	<b>\$970</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER PROPERTY AND SERVICES</b>					
<b>OPERATING EXPENDITURE</b>					

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme					
		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
144181	Property Transaction Settlement Costs	\$79,528	\$126,360	\$0	\$79,528
146170	General Maintenance - Lots 2-6 Avon Tce	\$500	\$0	\$0	\$500
146171	Housing Mtc - 38 Fraser St	\$0	\$289	\$0	
146167	Local Disaster-Fire/Flood Etc	\$35,000	\$0	\$0	\$35,000
000001	Holding Account	\$0	\$0	\$0	\$0
<b>Sub Total - UNCLASSIFIED OP/EXP</b>		<b>\$115,028</b>	<b>\$126,649</b>	<b>\$0</b>	<b>\$115,028</b>
<b>OPERATING INCOME</b>					
146274	Other-Lease Reserve	\$0	(\$50)	\$0	\$0
146271	Housing Rent Received	\$0	(\$2,250)	\$0	\$0
146267	Local Disaster- Donations & Contributions	(\$55,000)	(\$19,604)	(\$55,000)	\$0
146277	Other-Lease Reserves (No Gst)	\$0	\$0	\$0	\$0
146278	Sundry Income Taxable Supply	\$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>		<b>(\$55,000)</b>	<b>(\$21,904)</b>	<b>(\$55,000)</b>	<b>\$0</b>
<b>Total - UNCLASSIFIED</b>		<b>\$60,028</b>	<b>\$104,745</b>	<b>(\$55,000)</b>	<b>\$115,028</b>
<b>Total - OTHER PROPERTY AND SERVICES</b>		<b>\$10,073</b>	<b>\$216,151</b>	<b>(\$144,679)</b>	<b>\$154,752</b>
<b>RESERVES</b>					
<b>EXPENDITURE</b>					
043143	Transfers To Reserve Funds	\$84,672	\$83,428	\$0	\$84,672
041328	Transfer Of SEAVROC/SEARTG Funds To Tied Funds Reserve	\$0	\$0	\$0	\$0
068301	Transfer To Reserve - Aged Facilities	\$13,479	\$14,228	\$0	\$13,479
101375	Transfer To Reserve	\$16,849	\$9,377	\$0	\$16,849
106301	Transfer To Reserve	\$6,860	\$6,215	\$0	\$6,860
109390	Transfer To Reserve	\$1,313	\$1,190	\$0	\$1,313
111305	Transfer To Reserve	\$1,521	\$1,378	\$0	\$1,521
113351	Transfer To Reserve - Bowling Greens	\$2,080	\$4,002		\$2,080
113352	Transfer To Reserve - Tennis Greens	\$2,080	\$476		\$2,080
113350	Transfer To Reserve - Forrest Oval Lights	\$2,500	\$941		\$2,500
113304	Transfer To Reserve	\$508,609	\$4,032	\$0	\$508,609
118303	Transfer To Reserve Funds	\$589	\$534	\$0	\$589
127308	Transfer To Reserve	\$264,073	\$267,729	\$0	\$264,073
144381	Transfer To Land & Infrastructure Development Reserve	\$530,036	\$33	\$0	\$530,036
146301	Transfer To Reserve	\$1,422	\$1,289	\$0	\$1,422
122405	Transfers To Reserve	\$6,313	\$5,720	\$0	\$6,313
128301	Transfers To Reserve	\$841	\$762	\$0	\$841
139502	Transfers To Community Bus Reserve	\$3,659	\$7,020	\$0	\$3,659
133302	Transfer To Disaster Reserve	\$1,565	\$1,418	\$0	\$1,565
<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>		<b>\$1,448,463</b>	<b>\$409,773</b>	<b>\$0</b>	<b>\$1,448,463</b>
<b>INCOME</b>					
041428	Transfer Of Seavroc Funds From Tied Funds Reserve	(\$58,446)	(\$4,375)	(\$58,446)	\$0
044050	Transfer From Reserve - Governance / Admin	(\$24,117)	\$0	(\$24,117)	\$0
067401	Transfer From Reserve -Centennial Units	(\$14,772)	(\$9,940)	(\$14,772)	\$0
068401	Transfer From Reserve Pml	(\$11,720)	(\$22,304)	(\$11,720)	\$0
101427	Transfer From Reserve - Waste Management Related	(\$48,118)	(\$10,944)	(\$48,118)	\$0
109403	Transfer From Reserve	(\$21,800)	\$0	(\$21,800)	\$0
109404	Transfer From Avon River Reserve	(\$22,730)	(\$854)	(\$22,730)	\$0

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
111401	Trans From Building Reserve	(\$3,000)	(\$2,191)	(\$3,000)	\$0
111402	Transfer From Reserve - Halls Civic Centres	(\$10,000)	\$0	(\$10,000)	\$0
114042	Trans From Hall Devel. Reserve	\$0	\$0	\$0	\$0
113401	Transfer From Rec Reserve	\$0	\$0	\$0	\$0
113402	Trans From Reserve - Recreation Related	(\$111,739)	\$0	(\$111,739)	\$0
118301	Transfer From Reserve Museum	\$0	\$0	\$0	\$0
127401	Transfer From Reserve Plant Replacement	(\$392,000)	(\$58,138)	(\$392,000)	\$0
134001	Transfers From Infrastructure Reserve	(\$214,600)	\$0	(\$214,600)	\$0
146401	Transfer From Reserve Land Development Reserve	\$0	\$0	\$0	\$0
122504	Transfer From Reserve - Greenhills Projects	(\$26,333)	\$0	(\$26,333)	\$0
122501	Transfers From Reserve Tied Funds Bridges	\$0	\$0	\$0	\$0
122503	Transfer From Reserve - Roads Reserve 49	(\$48,169)	\$0	(\$48,169)	\$0
122505	Transfers From Reserve - Main Street/Town Precinct Reserve 4	(\$44,000)	\$0	(\$44,000)	\$0
128403	Transfer From Carparking Reserve	\$0	\$0	\$0	\$0
139403	From Reserve Community Bus	(\$55,818)	\$0	(\$55,818)	\$0
<b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>		<b>(\$1,107,362)</b>	<b>(\$108,745)</b>	<b>(\$1,107,362)</b>	<b>\$0</b>
<b>Total - FUND TRANSFER</b>		<b>\$341,101</b>	<b>\$301,028</b>	<b>(\$1,107,362)</b>	<b>\$1,448,463</b>
<b>SURPLUS/(DEFICIT)</b>				\$0	\$0
000000	(Surplus) / Deficit - Carried Forward	(\$1,692,964)	(\$2,017,785)	(\$1,692,964)	\$0
000000	Change in Provision for LSL		\$0		
000000	(Surplus) / Deficit - Carried Forward		\$0		
<b>Sub Total - SURPLUS C/FWD</b>		<b>(\$1,692,964)</b>	<b>(\$2,017,785)</b>	<b>(\$1,692,964)</b>	<b>\$0</b>
<b>Total - SURPLUS/(DEFICIT)</b>		<b>(\$1,692,964)</b>	<b>(\$2,017,785)</b>	<b>(\$1,692,964)</b>	<b>\$0</b>
<b>LIABILITY LOANS</b>					
<b>EXPENDITURE</b>					
109388	Principal On Loans - Water Supply	\$10,313	\$10,313	\$0	\$10,313
111303	Loan Redemption Principal - Community Resource Centre	\$0	\$0	\$0	\$0
111322	Loan Principal Repayments Town Hall	\$0	\$0	\$0	\$0
113308	Loan Redemption Principal - Forrest Oval Redevelopment	\$74,593	\$74,593	\$0	\$74,593
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	\$9,386	\$9,386	\$0	\$9,386
079306	Principal On Loans	\$0	\$0	\$0	\$0
<b>Sub Total - LOAN REPAYMENTS</b>		<b>\$94,292</b>	<b>\$94,293</b>	<b>\$0</b>	<b>\$94,292</b>
<b>INCOME</b>					
109405	Principal Repaid Ssl 60	(\$10,313)	(\$10,313)	(\$10,313)	\$0
111403	Loan Proceeds - Co-Location Building	\$0	\$0	\$0	\$0
111422	Loan Funding - Halls	\$0	\$0	\$0	\$0
118411	Loan Proceeds-Archives Facility	\$0	\$0	\$0	\$0
113405	Proceeds Loan - Forrest Oval Facilities	\$0	\$0	\$0	\$0
079408	Doctors Housing	\$0	\$0		
<b>Sub Total - LOANS RAISED</b>		<b>(\$10,313)</b>	<b>(\$10,313)</b>	<b>(\$10,313)</b>	<b>\$0</b>
<b>Total - NON CURRENT LIABILITIES</b>		<b>\$83,979</b>	<b>\$83,979</b>	<b>(\$10,313)</b>	<b>\$94,292</b>
<b>WRITTEN BACK NON-CASH ITEMS</b>					

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme					
		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
000000	Depreciation Written Back	(\$1,624,293)	(\$2,260,024)	\$0	(\$1,624,293)
000000	Profit/Loss on Sale of Assets Written Back	\$844,578		\$892,325	(\$47,747)
000000	Book Value of Assets Sold Written Back	(\$545,321)	(\$172,640)	\$0	(\$545,321)
000000	Accrued Loan Principal	\$0	\$0	\$0	\$0
000000	Deferred Pensioner Rates	\$0	(\$2,400)		
000000	Accrued Leave Provisions	(\$42,664)	\$7,774		(\$42,664)
	<b>Sub Total - DEPRECIATION WRITTEN BACK</b>	<b>(\$1,367,700)</b>	<b>(\$2,508,929)</b>	<b>\$892,325</b>	<b>(\$2,260,025)</b>
	<b>Total - DEPRECIATION</b>	<b>(\$1,367,700)</b>	<b>(\$2,508,929)</b>	<b>\$892,325</b>	<b>(\$2,260,025)</b>
<b>FURNITURE &amp; EQUIPMENT</b>					
<b>GOVERNANCE</b>					
<b>EXPENDITURE</b>					
043142	Furniture & Equipment Admin	\$28,750	\$13,240	\$0	\$28,750
	<b>Sub Total - CAPITAL WORKS</b>	<b>\$28,750</b>	<b>\$13,240</b>	<b>\$0</b>	<b>\$28,750</b>
	<b>Total - GOVERNANCE</b>	<b>\$28,750</b>	<b>\$13,240</b>	<b>\$0</b>	<b>\$28,750</b>
<b>HEALTH</b>					
<b>EXPENDITURE</b>					
077304	Health - Furniture & Equipment	\$11,000	\$0	\$0	\$11,000
079301	Furniture Doctors	\$0	\$0	\$0	\$0
079307	R4R Regional Local Govt Infrastructure	\$0	\$0	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000</b>
	<b>Total - HEALTH</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000</b>
<b>FURNITURE AND EQUIPMENT</b>					
<b>RECREATION AND CULTURE</b>					
<b>EXPENDITURE</b>					
111302	Town Hall Furniture & Equipment	\$5,000	\$2,293	\$0	\$5,000
111309	Youth Centre Furniture & Equipment	\$1,800	\$0	\$0	\$1,800
118302	Museum - Furniture & Equipment	\$0	\$0	\$0	\$0
113349	Recreation Convention Centre Furniture and Equipment	\$70,000	\$48,942	\$0	\$70,000
113320	Peace Park Light & Furniture	\$0	\$0	\$0	\$0
113321	Rec Complex Furniture & Equipment	\$0	\$0	\$0	\$0
113322	Gym Equipment - Rec & Convention Centre	\$10,000	\$0	\$0	\$10,000
113341	Candice Bateman Park Furniture & Equipment	\$10,000	\$0	\$0	\$10,000
	<b>Sub Total - CAPITAL WORKS</b>	<b>\$100,800</b>	<b>\$51,235</b>	<b>\$0</b>	<b>\$100,800</b>
	<b>Total - TRANSPORT</b>	<b>\$100,800</b>	<b>\$51,235</b>	<b>\$0</b>	<b>\$100,800</b>
	<b>Total - FURNITURE AND EQUIPMENT</b>	<b>\$140,550</b>	<b>\$64,474</b>	<b>\$0</b>	<b>\$140,550</b>

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
<b>LAND &amp; BUILDINGS</b>					
<b>GOVERNANCE</b>					
<b>EXPENDITURE</b>					
043141	Admin Office - Land & Buildings	\$211,000	\$2,191	\$0	\$211,000
042337	Forbes Street House - Land & Buildings	\$8,000	\$7,947	\$0	\$8,000
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$219,000	\$10,138	\$0	\$219,000
<b>TOTAL - GOVERNANCE</b>		\$219,000	\$10,138	\$0	\$219,000
<b>LAW ORDER AND PUBLIC SAFETY</b>					
<b>EXPENDITURE</b>					
052301	Pound upgrade	\$0	\$0	\$0	\$0
New	Cat Pound Expenditure	\$0	\$0	\$0	\$0
051340	FESA - Capital Purchases	\$86,300	\$15,398	\$0	\$86,300
051344	Emergency Services Building - Burges	\$0	\$37,564	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$86,300	\$52,962	\$0	\$86,300
<b>TOTAL - LAW ORDER AND PUBLIC SAFETY</b>		\$86,300	\$52,962	\$0	\$86,300
<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	Building Capital - Centennial Units	\$0	\$29,940	\$0	\$0
068302	Building Capital - PML	\$3,000	\$600	\$0	\$3,000
<b>Sub Total - CAPITAL WORKS</b>		\$3,000	\$30,540	\$0	\$3,000
<b>Total - HOUSING</b>		\$3,000	\$30,540	\$0	\$3,000
<b>COMMUNITY AMENITIES</b>					
<b>EXPENDITURE</b>					

<b>SHIRE OF YORK</b>					
	Details By function Under The Following Programme Titles And Type Of Activities Within The Programme	<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
109386	Niche Wall Cemetery	\$21,800	\$0	\$0	\$21,800
106303	Housing Capital - Osnaburg Road	\$0	\$0	\$0	\$0
109305	Toilets Howick St Car Park	\$0	\$0	\$0	\$0
101371	Waste Management Land & Buildings	\$36,000	\$4,944	\$0	\$36,000
	<b>Sub Total - CAPITAL WORKS</b>	<b>\$57,800</b>	<b>\$4,944</b>	<b>\$0</b>	<b>\$57,800</b>
	<b>Total - COMMUNITY AMENITIES</b>	<b>\$57,800</b>	<b>\$4,944</b>	<b>\$0</b>	<b>\$57,800</b>
	<b>RECREATION AND CULTURE</b>				
	<b>EXPENDITURE</b>				
111308	Youth Centre Building	\$0	\$0	\$0	\$0
113029	Town Hall Building	\$10,000	\$0	\$0	\$10,000
112303	Building Pool	\$0	\$0	\$0	\$0
113319	Moto Cross Track - see Infrastructure Capital	\$0	\$0	\$0	\$0
113340	Hockey Club Change Rooms	\$0	\$0	\$0	\$0
113342	Hockey Field - Second Oval	\$0	\$0	\$0	\$0
113343	Netball Courts	\$30,000	\$30,585	\$0	\$30,000
113344	Cricket Club - Nets	\$0	\$0	\$0	\$0
113325	Grey St Park	\$0	\$0	\$0	\$0
113326	Recreation Centre Project Management - Arch & Drainage	\$0	\$0	\$0	\$0
113303	Rsl Memorial Park Upgrade	\$0	\$0	\$0	\$0
113306	Avon Park Capital - Buildings	\$3,500	\$0	\$0	\$3,500
113338	Race Club Buildings	\$1,105,500	\$0	\$0	\$1,105,500
113309	Forrest Oval Playground	\$0	\$0	\$0	\$0
113360	Swinging Bridge	\$10,000	\$0	\$0	\$10,000
113327	Candice Bateman Park Capital	\$3,500	\$4,732	\$0	\$3,500
118304	Archives Building	\$0	\$0	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	<b>\$1,162,500</b>	<b>\$35,316</b>	<b>\$0</b>	<b>\$1,162,500</b>
	<b>Total - RECREATION AND CULTURE</b>	<b>\$1,162,500</b>	<b>\$35,316</b>	<b>\$0</b>	<b>\$1,162,500</b>
	<b>LAND AND BUILDINGS</b>				
	<b>OTHER PROPERTY AND SERVICES</b>				
	<b>EXPENDITURE</b>				
146302	Housing Capital Osnaburg Road	\$0	\$0	\$0	\$0
146303	Land Purchase And Development	\$29,851	\$3,725	\$0	\$29,851
		\$0	\$0	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	<b>\$29,851</b>	<b>\$3,725</b>	<b>\$0</b>	<b>\$29,851</b>
	<b>Total - OTHER PROPERTY AND SERVICES</b>	<b>\$29,851</b>	<b>\$3,725</b>	<b>\$0</b>	<b>\$29,851</b>
	<b>Total - LAND AND BUILDINGS</b>	<b>\$1,558,451</b>	<b>\$137,624</b>	<b>\$0</b>	<b>\$1,558,451</b>
	<b>PLANT AND EQUIPMENT</b>				
	<b>GOVERNANCE</b>				
	<b>EXPENDITURE</b>				
042339	Vehicles Ceo/Dceo	\$126,000	\$119,308	\$0	\$126,000
		\$0	\$0	\$0	\$0
		\$0			

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
<b>Sub Total - CAPITAL WORKS</b>		\$126,000	\$119,308	\$0	\$126,000
<b>Total - GOVERNANCE</b>		\$126,000	\$119,308	\$0	\$126,000
<b>LAW ORDER &amp; PUBLIC SAFETY</b>					
<b>EXPENDITURE</b>					
051334	Law, Order & Public Safety - Sundry Plant & Equipment Capital	\$0	\$0	\$0	\$0
051333	Misc Fire Equipment	\$0	\$0	\$0	\$0
051336	Plant and Equipment Fire Brigades	\$132,370	\$194,183	\$0	\$132,370
051124	Minor Plant & Equipment	\$0	\$0	\$0	\$0
051339	Ranger Vehicle	\$0	\$0	\$0	\$0
053305	Crime Prevention - Plant & Equipment	\$13,491	\$33,224	\$0	\$13,491
<b>Sub Total - CAPITAL WORKS</b>		\$145,861	\$227,406	\$0	\$145,861
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		\$145,861	\$227,406	\$0	\$145,861
<b>HEALTH</b>					
<b>EXPENDITURE</b>					
077305	Plant And Equipment Capital	\$61,000	\$30,099	\$0	\$61,000
079305	Doctors' Vehicles	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$61,000	\$30,099	\$0	\$61,000
<b>Total - HEALTH</b>		\$61,000	\$30,099	\$0	\$61,000
<b>COMMUNITY AMENITIES</b>					
<b>EXPENDITURE</b>					
106302	Town Planning Plant & Equipment	\$30,000	\$34,054	\$0	\$30,000
109392	Youth Centre Plant & Equipment	\$7,000	\$0	\$0	\$7,000
111309	Town Hall Plant & Equipment	\$7,000	\$0	\$0	\$7,000
113312	Bowling Club Plant & Equipment	\$7,000	\$0	\$0	\$7,000
113313	Plant & Equipment	\$0	\$0	\$0	\$0
	Old Rec Centre Stadium Plant & Equipment	\$7,000	\$0	\$0	\$7,000
112304	Plant & Equipment	\$16,500	\$11,136	\$0	\$16,500
113315	Forrest Oval Water Supply	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$74,500	\$45,189	\$0	\$74,500
<b>Total - COMMUNITY AMENITIES</b>		\$74,500	\$45,189	\$0	\$74,500
<b>ECONOMIC SERVICES</b>					
<b>EXPENDITURE</b>					
133319	Building Surveyor's Motor Vehicle	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0

<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
<b>Total - ECONOMIC SERVICES</b>		\$0	\$0	\$0	\$0
<b>TRANSPORT</b>					
<b>EXPENDITURE</b>					
127304	Plant Purchases Capital	\$450,400	\$76,319	\$0	\$450,400
		\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$450,400	\$76,319	\$0	\$450,400
<b>Total - TRANSPORT</b>		\$450,400	\$76,319	\$0	\$450,400
<b>OTHER PROPERTY AND SERVICES</b>					
<b>EXPENDITURE</b>					
139301	Community Bus Capital purchase	\$130,000	\$0	\$0	\$130,000
139303	Plant & Equipment	\$15,000	\$11,571	\$0	\$15,000
143301	Depot Plant Capital Purchase	\$88,000	\$0	\$0	\$88,000
		\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$233,000	\$11,571	\$0	\$233,000
<b>Total - OTHER PROPERTY AND SERVICES</b>		\$233,000	\$11,571	\$0	\$233,000
<b>Total - PLANT AND EQUIPMENT</b>		\$1,090,761	\$509,893	\$0	\$1,090,761
<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
<b>INFRASTRUCTURE</b>					
<b>ROAD CONSTRUCTION</b>					
128303	Howick Street Carpark	\$0	\$0	\$0	\$0
128305	Car Park Development	\$0	\$0	\$0	\$0
122400	Roads To Recovery Projects	\$374,078	\$374,511	\$0	\$374,078
122401	Regional Road Group Projects	\$279,519	\$380,082	\$0	\$279,519
122402	Municipal Road Construction Projects	\$951,487	\$467,440	\$0	\$951,487
122403	Municipal Footpath Construction Projects	\$175,000	\$64,803	\$0	\$175,000
122404	Municipal Bridge Construction Projects	\$94,000	\$0	\$0	\$94,000
122407	Blackspot Projects	\$45,880	\$55,903	\$0	\$45,880
122408	Subdivision Roads	\$42,300	\$0	\$0	\$42,300
122409	R&Lcip Projects	\$0	\$0	\$0	\$0
122410	Royalties For Regions Road Projects	\$800,000	\$0	\$0	\$800,000
122411	Townsite Drainage Construction	\$110,000	\$990	\$0	\$110,000
122412	Asset Upgrade - Gravel Sheeting & Drainage	\$120,000	\$51,649	\$0	\$120,000
<b>Sub Total - CAPITAL WORKS</b>		\$2,992,264	\$1,395,379	\$0	\$2,992,264



<b>SHIRE OF YORK</b>					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		<b>ACTUAL 2012-13</b>		<b>ADOPTED BUDGET 2012-13</b>	
		Budget	Actual	Income	Expenditure
<b>Total - ROADS</b>		\$2,992,264	\$1,395,379	\$0	\$2,992,264
<b>Total - INFRASTRUCTURE ASSETS ROAD RESERVES</b>		\$2,992,264	\$1,395,379	\$0	\$2,992,264
<b>RECREATION FACILITIES</b>					
113346	Motocross Track Infrastructure	\$0	\$1,729	\$0	\$0
113345	Mount Brown Park Infrastructure	\$10,000	\$0	\$0	\$10,000
113302	Avon Park Infrastructure	\$0	\$0	\$0	\$0
113314	Candice Bateman Park - Infrastructure	\$0	\$0	\$0	\$0
113331	Forrest Oval Infrastructure	\$277,415	\$276,468	\$0	\$277,415
113334	Centennial Park Infrastructure	\$0	\$0	\$0	\$0
113335	Heritage Trails Infrastructure	\$8,500	\$0	\$0	\$8,500
113336	Trotting Training Track Infrastructure	\$0	\$0	\$0	\$0
			\$0		
<b>Sub Total - CAPITAL WORKS</b>		\$295,915	\$278,197	\$0	\$295,915
<b>Total - RECREATION FACILITIES</b>		\$295,915	\$278,197	\$0	\$295,915
<b>Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES</b>		\$295,915	\$278,197	\$0	\$295,915
<b>INFRASTRUCTURE ASSETS - OTHER</b>					
53304	Law, Order & Public Safety - Infrastructure	\$0	\$0	\$0	\$0
101370	Waste Management Infrastructure	\$0	\$0	\$0	\$0
109383	Cemetery Infrastructure C/FWD	\$32,500	\$0	\$0	\$32,500
<b>Sub Total - CAPITAL WORKS</b>		\$32,500	\$0	\$0	\$32,500
<b>Total - COMMUNITY AMENITIES</b>		\$32,500	\$0	\$0	\$32,500
132304	Area Promotion Infrastructure	\$3,000	\$0	\$0	\$3,000
		\$0			
<b>Sub Total - CAPITAL WORKS</b>		\$3,000	\$0	\$0	\$3,000
<b>Total - TOURISM &amp; AREA PROMOTION</b>		\$3,000	\$0	\$0	\$3,000
<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>		\$35,500	\$0	\$0	\$35,500
<b>GRAND TOTALS</b>		(\$0)	(\$2,232,627)	(\$14,595,905)	\$14,595,905



**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 2013 and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity and 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 information and the Statement by Chief Executive Officer.

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

Management is responsible for the preparation and fair presentation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal controls as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

**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 Council'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 Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, 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 accounting bodies.



## INDEPENDENT AUDITOR'S REPORT (Cont'd)

### Auditor's Opinion

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

- (a) gives a true and fair view of the financial position of the Shire of York as at 30 June 2013 and of its financial performance for the year ended on that date; and
- (b) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards.

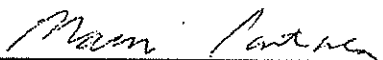
### Report on Other Legal and Regulatory Requirements

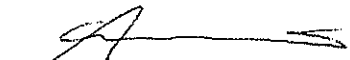
In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- (a) There are no matters that in our opinion indicate significant adverse trends in the financial position or financial management practices of the Council.
- (b) There are no matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- (c) The asset consumption ratio and the asset renewal funding ratio included in the annual financial report (Note 26 of the annual financial report) are supported by verifiable information and reasonable assumptions.
- (d) All necessary information and explanations were obtained by us.
- (e) All audit procedures were satisfactorily completed in conducting our audit.

### Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of Shire of York for the year ended 30 June 2013 included on the Shire of York's website. Management is responsible for the integrity of the Shire of York's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

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

  
A MACRI  
PARTNER

PERTH  
DATED THIS 26<sup>th</sup> DAY OF NOVEMBER 2013.

