

SHIRE OF YORK

**MINUTES OF THE
FINANCE, RISK & AUDIT
COMMITTEE MEETING
HELD ON 8 DECEMBER, 2014
COMMENCING AT 5.02PM
IN COUNCIL CHAMBER,
YORK TOWN HALL, YORK**

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SHIRE OF YORK

THE FINANCE, RISK & AUDIT COMMITTEE MEETING OF THE COUNCIL HELD ON MONDAY, 8 DECEMBER, 2014, COMMENCING AT 5.02PM IN COUNCIL CHAMBERS, YORK TOWN HALL, YORK

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

1. OPENING

1.1 Declaration of Opening

Cr Matthew Reid, Shire President, declared the meeting open at 5.02pm.

1.2 Disclaimer

The Committee Chairperson advised the following:

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

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

1.3 Suspension of Standing Orders

Clause 9.1 - Members to Rise

Moved: Cr Wallace

Seconded: Cr Smythe

Carried: 6/0

1.4 Announcement of Visitors

Nil

1.5 Declarations of Interest that Might Cause a Conflict

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

Financial Interests

Nil

Disclosure of Interest that May Affect Impartiality

Cr Denese Smythe – Item 9.1.2 – Impartiality – Committee Member of the CRC

2. ATTENDANCE

2.1 Committee Members

Cr Matthew Reid (Chair), Cr Pat Hooper, Cr David Wallace, Cr Denese Smythe; Guy Lehmann, Yva Kane

2.2 Staff

Graeme Simpson, Acting Chief Executive Officer; Tabitha Bateman, Financial Controller; Helen D'Arcy-Walker, Executive Support Officer

2.3 Apologies

Nil

2.4 Leave of Absence Previously Approved

Nil

2.5 Number of People in Gallery at Commencement of Meeting

There were 2 people in the Gallery at the commencement of the meeting.

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Mrs Heather Saint

Question:

At the last Finance, Risk & Audit Committee we were given spreadsheets. An amount of \$2,715.36 for an Emergency Management Meeting dated 23rd May, 2012 was noted, has this been brought to anyone's attention? Eftpos receipt was dated 20th May, 2012.

Response:

A copy of the receipt has been provided.

Ms Tricia Walters

Question:

Legal expense of \$9,423.71 – legal expenses for what?

Response:

The payment of \$9,423.71 to McLeod's Barristers and Solicitors was for SITA matters at a cost of \$5,772.59 and Planning Prosecutions at a cost of \$3,651.12.

4. PUBLIC QUESTION TIME

4.1 Written Questions – Current Agenda

Nil

4.2 Public Question Time

Public Question Time commenced at 5.05pm

Mrs Heather Saint

Question 1:

The question I asked at the last meeting has been recorded incorrectly and therefore the response given is incorrect. I will ask it again.

There is an amount on the Macri Partners audit spreadsheet for \$2,715.36, credit card statement dated 23 May 2012, transaction date 20 May 2012 with no associated tax invoice. The payment was to Flight Centre Midland and allocated to 'Emergency Management' as Governance business. Could you please tell me – have you now requested and received a copy of the tax invoice from Flight Centre? If so, what was the payment actually for, where is it shown in the financials and where is it shown in the budget?

Response:

Taken on Notice

Question 2:

Reference Agenda Item 9.1.10 Sponsorship – Local Organisations Assistance Fund (LOAF). At previous FRAC and Ordinary meetings, Council has voted to approve payments to groups that have recurrent funding and are mentioned within the budget. Could you please identify where in the budget I can find the list of the groups and how much they have been allocated?

Response:

Financial Controller replied throughout the budget there are various General Ledgers from which Council allocate sponsorship funding for different groups. Some groups are identified in the budget as part of budget planning. However there are a number of other allocations that do not specify each group. Examples include GL41112 – Public Relations; GL132150 – Festival Assistance and GL132145 – Area Promotion.

Public Question Time Closed at 5.11pm

5. APPLICATIONS FOR LEAVE OF ABSENCE

Cr David Wallace

**RESOLUTION
FRAC 011214**

Moved: Cr Smythe

Seconded: Cr Hooper

“That approval for Leave of Absence be given to Cr David Wallace for the Finance, Risk & Audit Committee Meeting to be held on Monday, 9th February, 2015.”

CARRIED: 6/0

6. PETITIONS / PRESENTATIONS / DEPUTATIONS

Nil

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

Minutes of the Finance, Risk & Audit Committee Meetings held November 10, 2014

Corrections – Public Question Time – incorrect recording of question asked by Mrs Heather Saint. The accurate question has now been recorded in Public Question Time above with the response to be taken on notice.

Confirmation

RESOLUTION FRAC 021214

Moved: Cr Hooper

Seconded: Cr Smythe

“That the minutes of the Finance, Risk & Audit Committee Meetings held November 10, 2014 to be confirmed as a correct record of proceedings with the above correction.”

CARRIED: 6/0

8. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

REPORTS

9. PART 1 – FINANCE

9.1 Matters for Resolution

9.2 Matters for Consideration

10. PART 2 – RISK

10.1 Matters for Resolution

10.2 Matters for Consideration

11. PART 3 – AUDIT

11.1 Matters for Resolution

11.2 Matters for Consideration

12. PART 4 – CONTINUOUS

12.1 Items for Continuous Review

13. OTHER BUSINESS

14. CLOSURE

9. PART 1 - FINANCE
9.1 MATTERS FOR RESOLUTION
9.1.1 Rates – Transfer Of Land

FILE NO: FI.RTS.PPO.60484
COMMITTEE DATE: 8 December 2014
REPORT DATE: 1 December 2014
LOCATION/ADDRESS: Lot 123 Horley St, York
APPLICANT: Pam Law
SENIOR OFFICER: Tabitha Bateman
AUTHOR: Pam Law
DISCLOSURE OF INTEREST: Nil
APPENDICES: Nil
DOCUMENTS TABLED: Nil

REPORT APPROVED BY THE CEO: Graeme Simpson

RESOLUTION
FRAC 031214

Moved: Cr Smythe

Seconded: Cr Hooper

"That the Committee Recommends that Council:

Pursuant to Section 6.68 (2) (a)& (b) of the Local Government Act 1995, allow AMPAC Debt Collections to proceed with all necessary action to transfer ownership of A60484 from current ownership to Shire of York."

LOST: 6/0

RESOLUTION
FRAC 041214

Moved: Cr Hooper

Seconded: Cr Wallace

"That the Committee Recommends that Council:

Refer this report back to the Administration for further clarification."

CARRIED: 6/0

Voting Requirements:

Absolute Majority Required: Yes

Summary:

It is proposed the Council make application to have this land, A60484, transferred to the Shire of York and write off the outstanding rates and charges currently outstanding in excess of 3 years, in accordance with Section 6.68 (2) (a) & (b) of the Local Government Act 1995.

Background:

A60484 was created in 2009, although, according to Landgate records, this parcel of land appears to have been in the same ownership since 1924. Originally it was thought to be part of Horley Road, but through Council investigations in 2009, it was discovered to be a parcel of land and at this time began being rated.

Investigations show the said owner of land to be deceased in 1945. There was no information provided from the probate search showing any living relatives.

The parcel of land would be unsaleable due to its location; directly between railway line and back fence lines to three current properties. The parcel size is not large enough to be built upon. The cost of dividing this land up for surrounding land owners would outweigh its value.

Consultation:

AMPAC Debt Recovery
Price Sierakowski Corporate

Statutory Environment:

Local Government Act 1995
Section 6.68 **Exercise of power to sell land**

(2) A local government is not required to attempt under section 6.56 to recover money due to it before exercising the power of sale where the local government –

- (a) has a reasonable belief that the cost of the proceedings under that section will exceed the value of the land; or*
- (b) having made reasonable efforts to locate the owner of the property is unable to do so.*

Policy Implications:

"Recover Rates & Service Charges", dated 15 February 2010, Council resolution 200210,

1.0 Unpaid for at least three (3) years.

A report be presented to Council on an annual basis, detailing the amount of rates and service charges outstanding, by Assessment Number, and recommending action be authorised by the Council. The privacy Act prevents the property owner's details from being published in a report to Council.

Section 1.4 (a) of the Local Government Act

1.4. Terms used

In this Act, unless the contrary intention appears —

absolute majority —

- (a) in relation to a council, means a majority comprising enough of the members for the time being of the council for their number to be more than 50% of the number of offices (whether vacant or not) of member of the council;*

Financial Implications:

The transfer of ownership to the Shire of York will reduce the outstanding rates debtors by \$8,474.71 (as at 01/12/14)

Debt recovery action, since handing the file to AMPAC had lead to costs in the vicinity of \$1375.00. These costs will only increase should further legal action be taken.

Strategic Implications:

Corporate Services, Financial Services - to achieve maximum community benefit from effective use of resources (staff, finances and information technology). Staff time and resources can be reallocated to current issues.

Site Inspection:

Site Inspection Undertaken: **Not applicable**

Triple bottom Line Assessment:**Economic Implications:**

Council must be seen to be proactive in debt recovery action as the ultimate burden rests with the ratepayers. Unrecoverable debts need to be cleared as early as possible to lessen the financial implication on ratepayers.

Social Implications:

Nil

Environmental Implications:

Nil

Comment:

Under current building regulations this parcel of land can not be built upon.

The said owner of this parcel of land has been deceased since 1945. The probate search has provided no information in regards to living family.

The cost of any further debt collection action would outweigh the value of the land.

Council can not continue to rate this property year after year, as rates can not be recovered.

9. PART 1 - FINANCE

9.1 MATTERS FOR RESOLUTION

9.1.2 Sponsorship – CRC (Community Resource Centre) - School Holiday Activities

FILE NO: FI.DON
COMMITTEE DATE: 8 December 2014
REPORT DATE: 1 December 2014
AUTHOR: Tyhscha Cochrane – Deputy CEO
DISCLOSURE OF INTEREST: Cr Smythe – Committee Member of CRC
APPENDICES: Nil

REPORT APPROVED BY THE CEO: Graeme Simpson

Cr Smythe declared an Impartiality to this item.

**RESOLUTION
FRAC 051214**

Moved: Cr Hooper

Seconded: Cr Wallace

“That the Committee recommends that Council:

- 1. Approves the recommendation to provide \$1,250 to the York Community Resource Centre to assist with the implementation of the 2015 School Holiday Activity Programme;***

and

- 2. Approves ½ price pool entry into the York Swimming Pool on Thursday 8th January and Monday 19th January 2015.***

Advice Note: The amount of \$1,250 can be sourced from the Youth Services GL 109160 and also the loss of income for the ½ price pool entry can be reimbursed from this account .”

CARRIED: 6/0

Voting Requirements:

Simple Majority Required: Yes – Financial

Summary:

The York CRC is looking at providing a range of activities for school children during the 2015 School Christmas Holiday period.

The activities have been arranged to cater for all age groups and to be held over a three (3) week period commencing the week of the 5 January 2015 to the 23 January 2015.

At this stage, the only Shire based School Holiday activity planned for is a cooking and craft day to be held on Friday 19th December 2014 at the York Recreation & Convention Centre.

It is noted that School finishes on Thursday 18th December 2014.

Background:

Last year York had limited school holiday activities available over the December – January holiday period, with a couple of cooking classes the only activity recorded. The York Community Resource Centre is seeking support to deliver a January School Holiday Program to encourage local children to socialise, interact with their community and be active.

The following is a summary of the activities that have been sourced to be undertaken in the January CRC School Holiday Program:

- Tuesday 6 January - Cheap Tuesday Internet at the York CRC \$1 an hour
- Thursday 8 January – Half price pool admission (all ages) @ York Pool
- Monday 12 January – CRC Movie Marathon @ York CRC
- Wednesday 14 January – CRC Creative Art Workshop @ York CRC
- Friday 16 January – Scoot, Skate and BMX Coaching Clinic @ York Skate Park
- Monday 19 January – Storytime for little ones @ York CRC
- Monday 19 January – Half price pool admission (all ages) @ York Pool
- Wednesday 21 January – Scitech Roadshow and Planetarium Presentation with inflatable space dome @ the CRC
- Friday 23 January - CRC Australia Day Art Workshop @ the CRC

Commentary:

The York CRC are planning to run all of the events and are requesting a donation of \$1,250 to assist with the activities.

All registrations, management, secretarial support and enquiries will be managed by the York CRC. The activities will be promoted on Council's and CRC website, with articles in local papers, posters, email dissemination and marketing undertaken by the York CRC through social media, e-newsletters and mailbox drops.

The holiday activities run from Tuesday 6 January to Friday 23 January at various locations in York including the CRC, local pool and skate park.

Businesses in York have also been approached for assistance.

With the closing down of the Youth Centre and no full time person employed, Council does not have the resources to run these events, but may be able to provide financial support.

Proposed Budget for Activities

Monetary Contribution \$1,250

CRC in kind support \$500

Local Business \$150

Consultation

Community engagement and partnerships have been established between the Shire of York and the York Community Resource Centre to facilitate the three (3) week program.

Community consultation has also been undertaken with local school aged children to establish the most age appropriate activities to consider.

Statutory Environment

Local Government (Financial Management) Regulations 1996.

Financial Implications

Funding for this project has been requested from the York Community Resource Centre for the amount of \$1,250 to assist in delivering the program over the three (3) week duration.

If Council accepts the recommendation as it stands, the total expenditure will be \$1,250.

Council has a Youth Services Fund – GL 109160 which currently has a balance of \$8,000. If Council allocates \$1,250 from this account the total available funds in this account would be reduced to \$6,750.

Also depending on how many families take up the offer on the ½ price pool entry day, the revenue lost on this day can be reimbursed back into the Pool Income Account from the Youth Services Fund.

This amount will not be known until the completion of the program.

9. PART 1 - FINANCE
9.1 MATTERS FOR RESOLUTION
9.1.3 Museum Toilets

FILE NO: CCP.11
COMMITTEE DATE: 8 December 2014
REPORT DATE: 1 December 2014
AUTHOR: Paul West, Project Coordinator/Purchasing Officer
REPORT APPROVED BY THE CEO: Graeme Simpson

RESOLUTION
FRAC 061214

Moved: Cr Wallace

Seconded: Cr Hooper

“That the Committee Recommends that Council:

Allocate \$2,000 from the savings on the alarm and air conditioning upgrades for design and costing of two alternate options for the provisions of disabled access toilets.”

CARRIED: 5/1

Voting Requirements:
Simple Majority Required: Yes

Summary:

Funding is sought from the funds remaining from the air conditioning and alarm upgrades at the Residency Museum to design and cost options for disabled access toilets. This would give council an accurate representation and potential cost of two options (including staged development) and enable the council to decide which is the preferred option for providing disabled toilet facilities to the Residency Museum.

Background:

The 2014-2015 budget contains four items specific to the Residency Museum. Two of these, the air conditioning upgrades and installing a new monitored alarm system have already been carried out and have been completed \$10,398 under budget.

The third item is to provide toilet facilities with disabled access for which \$40,000 has been budgeted. The remaining item pertaining to the Residency Museum is \$20,000 for an Outdoor Education Area - grant funding for which still needs to be obtained.

Consultation:

The Project Coordinator has been working with the Museum Curator to endeavour to identify how these two projects may complement each other. There are also numerous river, bike and heritage trails in the 2014-2015 budget where the potential exists for 'joined-up thinking'.

Statutory Environment:
Nil

Policy Implications:
Nil

Comments:

The line item for the toilet simply stems from the current absence of such facilities and the difficult access for the elderly and infirm to the existing toilets. An additional toilet would also be useful when large groups such as school classes are visiting. The Outdoor Education Area item centres on the need for a space to assemble and address group tours whether that is a school, bus tour or visiting group or association. As such it does not have to be outdoors and there is scope to consider an indoor facility that could incorporate modern technologies and double as a temporary exhibition space or gallery.

Consultation with an experienced building firm and the curator concluded that the existing office and workroom could be adapted to provide such a facility. In a staged process, access to the existing toilets could be improved with the installation of a ramp and an access deck, with a third toilet complying with access requirements for disabled staff, volunteers and patrons built adjacent to the existing men's toilet. This option could enable the construction of an office and workroom with access further along the decking at a later time, enabling the existing office to be utilised as an education area and gallery/temporary exhibition space. Design and space for undercover storage for items such as the dray and sully currently stored at the Shire's depot could be included in this process.

The other alternative that was identified was to construct a toilet block adjacent to the Museum carpark with a cement ramp meandering down to the museum itself. This would be the standard three toilet set-up (Male, Female, Disabled/Baby Change Facilities) of a steel and Colourbond construction that is sold in kit form. While this in itself costs \$30,000 without the slab or construction and on its own isn't necessarily an attractive or useful addition, given the other budgeted walk trail type projects and the aforementioned need for an area to assemble large groups such as school classes, the option exists to incorporate such toilets into an undercover area that could serve as a 'trail-head' and interpretation node for one or more of the heritage and/or river trails.

Both options seek to ensure that any infrastructure resulting from providing a disabled toilet facility is not delivered in ignorance of other projects and it is believed that both options merit consideration. To do this, \$2,000 is sort from the funds remaining from the air conditioning and alarm upgrades to design and cost the project. This would give council an accurate representation and potential cost of each (including staged development) and enable the council to decide which is the preferred option for providing disabled toilet facilities to the Residency Museum.

Financial Implications:

Nil. Financial information is provided in the monthly Shire Financial statements and report and is not duplicated here, except to the extent of identifying emerging budget issues.

Strategic Implications:

Nil

Site Inspection:

Site Inspection Undertaken:

9. PART 1 - FINANCE
9.1 MATTERS FOR RESOLUTION
9.1.4 York Swimming Club – Distance Swimming Meet

FILE NO: CCP.8.3
COMMITTEE DATE: 8 December 2014
REPORT DATE: 3 December 2014
AUTHOR: Tyhscha Cochrane – Deputy CEO
APPENDICES: Nil

REPORT APPROVED BY THE CEO: Graeme Simpson

RESOLUTION
FRAC 071214

Moved: Cr Hooper

Seconded: Guy Lehmann

“That the Committee recommends that Council:

- 1. waives the hire fee for use of the York Swimming Pool on the 21st February 2015;***
- 2. charge an entry fee for all participants and spectators; and***
- 3. provides one hundred (100) chairs free of charge subject to the York Swimming Club picking up and returning the chairs after use.”***

CARRIED: 6/0

Voting Requirements:
Simple Majority Required: Yes

Summary:

The York Swimming Club each year holds a distance swimming meet. It has been scheduled for Saturday 21st February 2015.

It would be appreciated if the pool could be booked and the Shire collects the gate takings for the day and supplies 100 chairs free of charge.

Background:

The York Long Distance meet has always been well supported with metropolitan and country swimming clubs coming to York. In previous years between 100 and 150 swimmers together with their Coaches, families and supporters have come to York to compete.

The Shire has given support to the club in the past and hopes that this support continues with this request being approved.

Consultation:

Swimming Club
Swimming Pool Manager

Statutory Environment:

Nil

Policy Implications:

Nil.

Financial Implications:

The pool will be closed to the public between approximately 12 and 4pm and the usual charge is \$130.00 per hour for private use. The charging of an entry fee would result in sufficient funds being received (125 participants approximately \$437.50 entry fees and an average of 2 people per participant \$500.00 entry fees).

It should be noted most York participants and family members hold seasonal passes and therefore entry may be reduced fractionally.

100 chairs free of charge to be picked up and returned by York Swimming Club - \$210.00.

Additional costs or out of pocket expenses can be sourced from the remainder of the Youth Salaries. The York Swimming Pool Manager has access to casual staff ie. life guards, cleaners etc and will require extra cleaning prior to re-opening the pool to the public.

Strategic Implications:

Nil.

Site Inspection:

Site Inspection Undertaken: **Not applicable**

Triple bottom Line Assessment:**Economic Implications:**

This could result in local shops and businesses getting more revenue.

Social Implications:

Nil

Environmental Implications:

Not applicable.

9. PART 1 - FINANCE
9.1 MATTERS FOR RESOLUTION
9.1.5 Entry Statement Power Pole

FILE NO:

COMMITTEE DATE:

8 December 2014

REPORT DATE:

1 December 2014

AUTHOR:

Paul West, Project Coordinator/Purchasing Officer

REPORT APPROVED BY THE CEO: Graeme Simpson

RESOLUTION
FRAC 081214

Moved: Cr Hooper

Seconded: Cr Wallace

"That the Committee recommends that Council:

Allocate a further \$11,000 from the savings made on projects completed thus far to the relocation of the power pole that currently obscures the Great Southern Hwy/Forrest St entry statement."

LOST: 5/1

NEW MOTION

RESOLUTION
FRAC 091214

Moved: Cr Hooper

Seconded: Yva Kane

"That the Committee recommends that Council:

Ask the Administration of the Shire of York to investigate the actual cost of the relocation of the pole on Great Southern Highway/Forrest Street entry statement and present the quotes to the Finance, Risk & Audit Committee meeting to be held on 9th February, 2015."

CARRIED: 6/0

Voting Requirements:

Simple Majority Required: Yes

Summary:

The 2014-2015 budget contains \$23,000 allocated for the relocation of a power pole that currently obstructs the York entry statement located on the corner of Great Southern Hwy and Forrest Street. Western Power has provided an indicative estimate of \$34,000 to relocate the power pole.

Background:

The western entry into the York townsite has a stone entry statement that is partially obscured by a power pole.

Consultation:

Western Power

Statutory Environment:

Nil

Policy Implications:

Nil

Comments:

Given the cost is higher than the amount budgeted Council needs to determine whether it wishes to proceed with the relocation of the power pole.

Financial Implications:

Additional expenditure on this project will be met by savings made on other projects in the 2014-2015 budget, therefore having a nil effect on the net budget.

Strategic Implications:

Nil

Site Inspection:

Site Inspection Undertaken:

9. PART 1 - FINANCE
9.1 MATTERS FOR RESOLUTION
9.1.6 Solar Panels – 51 Roe Street

FILE NO:
COMMITTEE DATE: 8 December 2014
REPORT DATE: 2 December 2014
AUTHOR: Paul West, Project Coordinator/Purchasing Officer
REPORT APPROVED BY THE CEO: Graeme Simpson

RESOLUTION
FRAC 101214

Moved: Guy Lehmann

Seconded: Cr Wallace

“That the Committee recommends that Council:

Reallocate the \$8,000 from the installation of a Solar PV System at 51 Roe Street to re-painting the interior and further renovation of 38 Fraser Street.”

CARRIED: 6/0

Voting Requirements:
Simple Majority Required: Yes

Summary:

The 2014-2015 budget contains \$8,000 allocated for the installation of a Solar PV System at the Shire's house at 51 Roe St. If installed now, the Shire would be eligible for the current \$4,098 Australian Government renewable energy incentive, keeping the cost to \$7,990.

The 51 Roe Street house is rented privately to a Shire of York employee. As the tenant is responsible for the power bill there is no financial saving to be made by installing the Solar PV System.

The Shire's house at 38 Fraser Street is currently untenanted and suffers from a worn and dated interior décor. Some essential maintenance and renovations will be undertaken utilising an existing \$8,000 budget item for 38 Fraser Street, but the interior would benefit from re-painting in neutral tones throughout.

Consultation:
Nil

Statutory Environment:
Nil

Policy Implications:
Nil

Comments:

Given that the current government rebate may not remain and that there is no on-going cost savings derived from installing a Solar PV System, Council needs to determine whether it wishes to proceed with installing a Solar PV System at 51 Roe Street or whether these funds can be reallocated to repainting and further renovating 38 Fraser Street.

Financial Implications:

As this would be a reallocation of funds for one project to another, there will be a nil effect on the budget.

Strategic Implications:

Nil

Site Inspection:

Site Inspection Undertaken:

9. PART 1 - FINACNE
9.1 MATTERS FOR RESOLUTION
9.1.7 Monthly Financial Reports – November 2014

FILE NO: FI.FRP
COMMITTEE DATE: 8 December 2014
REPORT DATE: 2 December 2014
AUTHOR: Tabitha Bateman, Financial Controller
APPENDICES: Yes – Appendix A as detailed in Summary
REPORT APPROVED BY THE A/CEO: Graeme Simpson

RESOLUTION
FRAC 111214

Moved: Cr Hooper

Seconded: Cr Smythe

"That the Committee Recommends that Council:

- 1. Receive the Monthly Financial Report for November and ratify payments drawn from the Municipal and Trust accounts for the period ending 30 November 2014:*

	<u>AMOUNT</u>
<u>MUNICIPAL FUND</u>	
Cheque Payments	\$ 17,235.36
Electronic Funds Payments	\$ 1,406,808.82
Direct Debits Payroll	\$ 168,933.34
Bank Fees	\$ 1,599.81
Corporate Cards	\$ 3,438.85
Fire Messaging Service	\$ 156.64
TOTAL	<u>\$ 1,598,172.82</u>
<u>TRUST FUND</u>	
Cheque Payments	\$ 0
Electronic Funds Payments	\$ 8,412.90
Direct Debits Licensing	\$ 130,003.75
TOTAL	<u>\$ 138,416.65</u>
TOTAL DISBURSEMENTS	<u>\$ 1,736,589.47</u>

CARRIED: 6/0

NEW MOTION

RESOLUTION
FRAC 121214

Moved: Guy Lehmann

Seconded: Cr Hooper

"That the Committee Recommends to Council:

That the arbitratory allocation for the Governance expenditure be done monthly and that a half yearly review be undertaken to rectify any discrepancies in the allocation."

CARRIED: 6/0

Voting Requirements:
Simple Majority Required: Yes

Statement by The Chief Executive Officer:

1. This financial report is properly drawn up to present fairly the financial position of the Shire of York at 30 November 2014, and comply with:
 - * The Local Government Act 1995
 - * The Financial Management Regulations under that Act
 - * The Australian Accounting Standards
2. The Business Activity and PAYG statement has been lodged and paid as and when it has fallen due.
3. Staff superannuation has been paid as and when it has fallen due.
4. The Shire of York is able to pay its accounts as and when they fall due.
5. Grants received are and have been discharged in accordance with their terms and conditions. Where applicable, non-compliant grants are the subject of negotiation with the funding body.

Summary:

The Financial Report for the period ending 30 November 2014 is presented for consideration.

Appendix A includes the following:

- Monthly Statements for the period ended 30 November 2014
- Bank Account Reconciliations
- List of Creditors Payments
- Corporate Credit Card Transaction Listing
- Business Activity Statement

Commentary:

All reports are currently being reviewed and may be modified for following meetings of Council to give greater clarity. It should also be noted that the 2013/14 figures reflected in the following reports are an estimate of the end of year position only and are subject to audit adjustments to the 2013/14 Annual Financial Report.

Pg1. Statement of Financial Position

- Total Equity in the Shire has increased from \$112,691,304 as estimated at 30 June 2014 to \$113,207,729 which is an increase of \$516,261. At the time of preparing of these reports there were adjustments to retained earnings yet to be resolved being \$165.

Pg2. Income and Expenditure Statement by Programme

- General Purpose Funding – Rates and interims raised in July totalled \$4,615,270. The full value of Rates raised was removed from the Profit and Loss Statement and relocated to the Statement of Financial Position as a prepayment. In accordance with the Australian Accounting Standards this income will be apportioned over the financial year and drip fed into the Profit and Loss to provide greater meaning to the statements. As at 30 November \$1,923,029 has been transferred to the Profit and Loss representing 5 months of rate income.
- Community Amenities – Rubbish charges raised through rates totalling \$600,815 were removed from the Profit and Loss and relocated to the Statement of Financial Position as a prepayment. This income will be apportioned over the financial year and drip fed into the Profit and Loss to provide greater meaning to the statements. It can also be noted that due to staff reduction under this schedule Council could see savings totalling approximately \$64,000 of which a portion is required for the use of contract services.
- Recreation and Culture – Lower year to date expenditure on parks, gardens and recreation facilities. Council has employed 2 additional staff members to focus on Parks and Gardens prior to the growing season.

- Transport – Early amendments to the Main Roads works programme meant that progress claims for grant funds could not be made until the final works programme had been confirmed. As a result, revenues are below expected year to date levels and accordingly capital expense has been kept to a minimum. A formal budget variation incorporating the recent amendments to the works programme will be required to cater for the drop in grant funds dependant on new MCA's being approved by Main Roads WA. The funding for Roads to Recovery jobs has been reduced by the Federal government from \$300,000 to \$283,202.
- Other Property and Services – Higher expenditure than expected for this time due to unplanned termination payments which cannot be met by the use of leave reserves.

Pg3. Income and Expenditure Statement by Nature and Type

- This statement is a re-work of Page 2 from a nature and type perspective comparing actuals against the annual budget.
- Employee costs are on par with estimated year to date budget. The number of termination payments processed to date have been offset by reduced staff numbers.
- Materials and Contracts are down on estimated budgets by 4% due to limited funds being available earlier in the year. Assuming all projects are completed prior to 30 June 2015 this timing issue will likely correct itself through the year.
- Depreciation is showing nil to date and will be updated for December reports.

Pg4. Working Capital (Current Assets & Liabilities)

- For the period ending 30 November 2014 there was an estimated surplus of current assets over current liabilities of \$1,361,881.
- Consequently the Shire is able to pay its debts as and when they fall due.

Pg5. Financial Activity Statement

- Capital Programme – Capital works are well underway after receiving confirmation of the amended Roads Programme as approved by Main Roads WA. There will be a spike in expenditure November/December as the road sealing works commence.
- Transfers to/from Reserves – Transfers between council funds are generally held until 30 June in any year.

Statutory Environment:

Local Government Act 1995 (As Amended).

Local Government (Financial Management) Regulations 1996 (As Amended).

Australian Accounting Standards.

Note:

Cr Matthew Reid, proprietor of York Pharmacy supplies goods to the Shire of York.

9. PART 1 - FINANCE

9.1 MATTERS FOR RESOLUTION

9.1.8 Outstanding Rates & Debtors – November 2014

FILE NO: FI.FRP
COMMITTEE DATE: 8 December 2014
REPORT DATE: 1 December 2014
AUTHOR: Tabitha Bateman, Financial Controller
APPENDICES: Nil

REPORT APPROVED BY THE CEO: Graeme Simpson

RESOLUTION
FRAC 131214

Moved: Cr Smythe

Seconded: Yva Kane

"That the Committee Recommends that Council:

Receive the Outstanding Rates, Services and Sundry Debtors report for the month of November."

CARRIED: 6/0

Voting Requirements:
Simple Majority Required: Yes

Summary:

A report detailing outstanding Rates, Services and Sundry Debtors for the period ending 30 November 2014 is presented for consideration.

Commentary:

Outstanding Rates and Services

Total outstanding rates as at 30 November 2014 are \$2,277,474 compared to \$2,683,130 as at 31 October 2014 which is an increase to cash at bank of \$405,657.

3 Years & over	\$ 350,548	15.39% of rates outstanding
2 Years & over	\$ 206,272	9.06% of rates outstanding
1 Years & over	\$ 247,664	10.87% of rates outstanding
Total Prior Years	\$ 804,485	35.32% of rates outstanding

Current rates	\$1,472,989	64.68% of rates outstanding
---------------	-------------	-----------------------------

Of the \$2,277,474 currently outstanding \$689,514 (30.28%) comprises the following assessments;

A6040	\$112,453	4.94% of rates outstanding
A60661	\$174,369	7.66% of rates outstanding
A60513	\$255,868	11.23% of rates outstanding
A14270	\$146,824	6.45% of rates outstanding

In relation to A14270 a resolution was made at the October Ordinary Council Meeting to defer collection of these funds as follows;

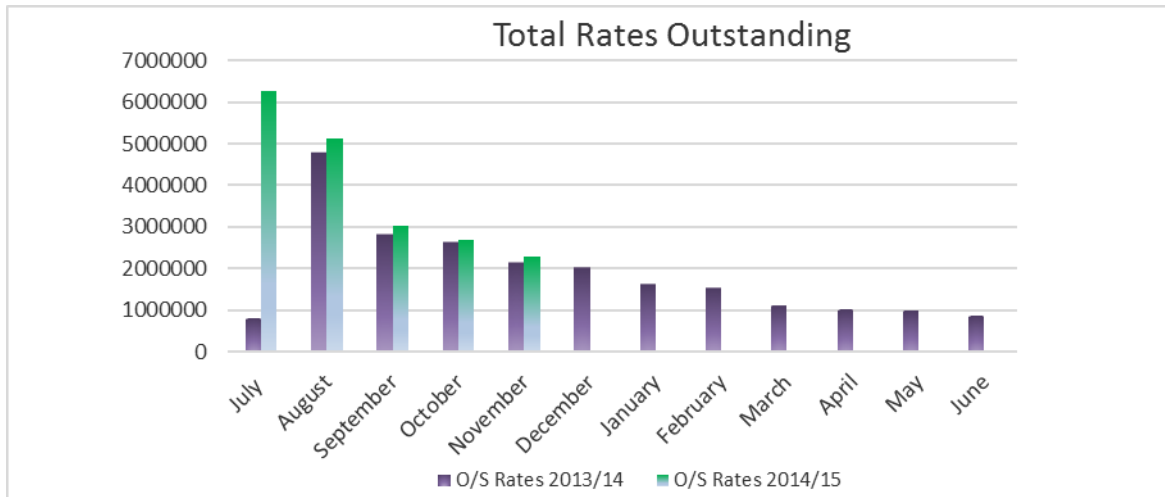
**RESOLUTION
191014**

Moved: Cr Duperouzel

Seconded: Cr Wallace

“That Council:

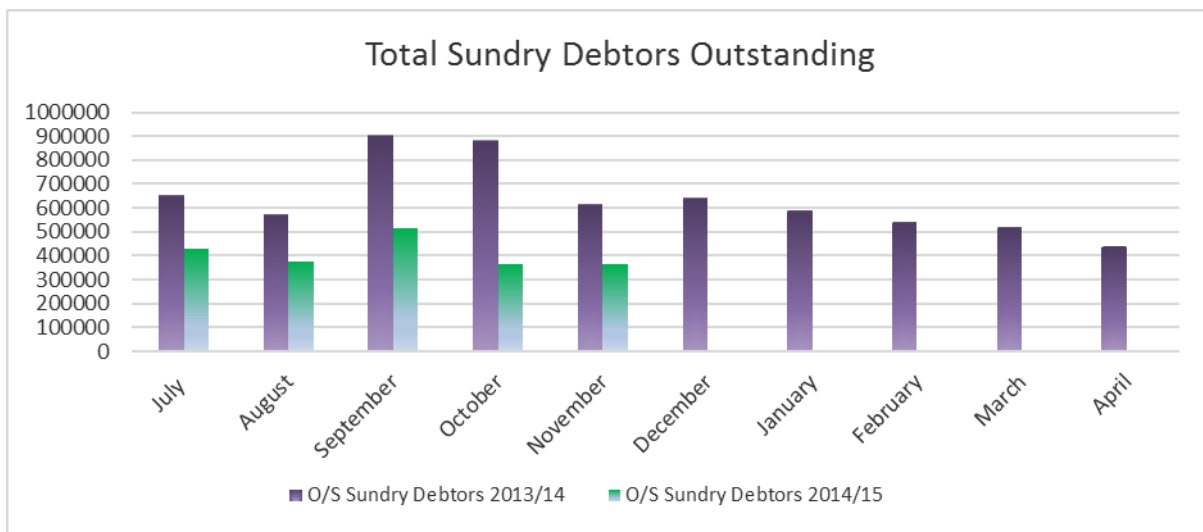
Defer the collection of outstanding rates until conditions are met and then re-present the item to Council at the March 2015 Ordinary Council Meeting.”



Outstanding Sundry Debtors

Total outstanding sundry debtors as at 30 November 2014 are \$364,137 compared to \$367,368 as at 31 October 2014. A total of \$28,051 in revenue was raised during the month and \$31,283 was received from outstanding invoices.

90 days & over	\$335,386	92.10% of sundry debtors outstanding
60 days & over	\$ 1,682	0.46% of sundry debtors outstanding
30 days & over	\$ 11,122	3.05% of sundry debtors outstanding
Current	\$ 15,946	4.39% of sundry debtors outstanding



Council has engaged the services of AMPAC Pty Ltd to collect outstanding rates and sundry debtors. All 1-2 year plus outstanding accounts are currently with the debt collection agency and are currently either in the process of debt collection or under payment arrangements. The remaining debts are current, on instalments or awaiting payment.

Statutory Environment - This report complies with:

Local Government Act 1995 (As Amended).

Local Government (Financial Management) Regulations 1996 (As Amended).

Australian Accounting Standards.

9. PART 1 - FINANCE

9.1 MATTERS FOR RESOLUTION

9.1.9 Monthly Financial Reports – YRCC – November 2014

FILE NO: FI.FRP
COMMITTEE DATE: 8 December 2014
REPORT DATE: 1 December 2014
AUTHOR: Tabitha Bateman, Financial Controller
APPENDICES: Yes – Appendix A as detailed in Summary
REPORT APPROVED BY THE A/CEO: Graeme Simpson

**RESOLUTION
FRAC 141214**

Moved: Cr Hooper

Seconded: Yva Kane

“That the Committee Recommends that Council:

Receive the Monthly Financial Report for the York Recreation and Convention Centre for the month of November 2014.”

CARRIED: 6/0

Voting Requirements:
Simple Majority Required: Yes

Summary:
The Financial Report for the York Recreation and Convention Centre for the period ending 30 November 2014 is presented for consideration.

Commentary:
All reports are currently being reviewed and may be modified for following meetings of Council to give greater clarity.

In the past, a consolidated set of financials for the Shire of York were presented in accordance with the Financial Management Regulations. To provide greater clarity these reports have been broken down by business division.

It is proposed that further reports will be provided in future months incorporating the Residency Museum, Swimming Pool and Police Licensing.

Revenues
Revenues are down 15% on estimated budget for the period ending 30 November 2014. In particular, income from Bar Sales are down 25% and income from Conferences is down 74%.

Cost of Sales
Cost of Sales are down 24% on estimated budget for the period ending 30 November 2014. It should be noted that a full stocktake was carried out in October at which time the YRCC held \$25,778 in stock which was transferred to the Statement of Financial Position. At the time of producing this report stocktake figures for November were not available.

Gross Profit
Gross Profit is up 54% on estimated budget for the period ending 30 November 2014 and is 22% of total revenues. We will endeavour to find industry standards to use for comparable analysis in future months.

Overheads

Overheads are down 12% on estimated budget for the period ending 30 November 2014. While expenditure appears to be down on budgets, overheads account for almost 50% of revenues.

Profit/Loss

The York Recreation and Convention Centre has made a loss of \$48,457 compared to an estimated loss \$73,816 for the period ending 30 November 2014.

Statutory Environment:

Australian Accounting Standards have been applied to construct this report.

9. PART 1 - FINANCE

9.1. MATTERS FOR RESOLUTION

9.1.10 Sponsorship – Local Organisations Assistance Fund (LOAF)

FILE NO: FI.DON
COMMITTEE DATE: 8 December 2014
REPORT DATE: 1 December 2014
AUTHOR: Tyhscha Cochrane – Deputy CEO
APPENDICES: Yes – Funding Guidelines from Shire of Boddington
REPORT APPROVED BY THE CEO: Graeme Simpson

RESOLUTION FRAC 151214

Moved: Cr Smythe

Seconded: Guy Lehmann

“That the Committee Recommends that Council:

1. ***implement a similar funding arrangement as the Shire of Boddington for the 2015/16 budget, and;***
2. ***consider all sponsorships received for 2014/15 budget at the conclusion of the mid year review.”***

CARRIED: 6/0

Voting Requirements:

Simple Majority Required: Yes

Summary:

Each year Council makes a number of contributions by way of donations to various community groups that operate within the York Shire. Some contributions are for ongoing programs that the Shire contributes to each year and others are for “one-off” projects.

The Shire of Boddington has provided their funding guidelines for the Local Government Assistance Funding also known as ‘LOAF’. It is for non profit organisations, incorporated and legally constituted bodies. The grant is to be used solely for the specified purpose approved by the Shire during the grant process.

Background:

Council considered sponsorships at the Ordinary Council Meeting held on 18 August 2014:

OFFICER RECOMMENDATION

“That Council:

1. ***approves payments to groups that have recurrent funding and mentioned within the budget subject to cashflow;***
2. ***refers the sponsorship process to determine the administering and allocating from within the budget funding pools to the Finance, Risk and Audit Committee; and***
3. ***authorise the advertising of the process and how the sponsorships are going to be dealt with, as soon as the process is determined.***

Advice Note:

Those groups or organisations that have already provided requests will be considered as part of any process implemented.”

**RESOLUTION
120814**

Moved: Cr Hooper

Seconded: Cr Duperouzel

“That Council:

- 1. approves payments to groups that have recurrent funding and mentioned within the budget subject to cashflow;*
- 4. refers the sponsorship process to determine the administering and allocating from within the budget funding pools to the Finance, Risk and Audit Committee; and*
- 5. authorise the advertising of the process and how the sponsorships are going to be dealt with, as soon as the process is determined.*

Advice Note:

Those groups or organisations that have already provided requests will be considered as part of any process implemented.”

CARRIED: 5/0

Financial Risk Audit Committee Meeting held on 8 September 2014 resolved as follows:

OFFICER RECOMMENDATION

“That the Committee:

considers the process that should be used to determine how sponsorship is disseminated between groups/organisations and that the process is advertised for public comment for a period of 14 days.”

**RESOLUTION
FRAC 080914**

Moved: Cr Hooper

Seconded: Cr Wallace

“That the Committee considers the process that should be used to determine how sponsorship is disseminated between groups/organisations and that the process is advertised for public comment for a period of 14 days.”

CARRIED: 6/0

Considered at Ordinary Council Meeting held on 15 September 2014.

OFFICER RECOMMENDATION

Moved: Cr Hooper

Seconded: Cr Wallace

“That the Council Endorse and Receive the Recommendation of the FRAC Committee:

That the Committee considers the process that should be used to determine how sponsorship is disseminated between groups/organisations and that the process is advertised for public comment for a period of 14 days.”

AMENDMENT

Moved: Cr Smythe

Seconded: Cr Duperouzel

“That Council Amend the Recommendation of the FRAC Committee to read:

That the Committee considers the process that should be used to determine how sponsorship is disseminated between groups/organisations.”

CARRIED: 6/0

RESOLUTION

190914

Moved: Cr Smythe

Seconded: Cr Duperouzel

The amendment became the motion.

CARRIED: 6/0

Consultation

Nil

Statutory Environment

Financial Regualtions

Financial Implications

Unknown – Council will be in a better position after the mid year review (approx February).

Comments:

Council has had a turbulent year and funds are limited and therefore Council need to consider deferring sponsorships until after the mid year review is completed.

9. PART 1 - FINANCE
9.2 MATTERS FOR CONSIDERATION
9.2.1 Project Coordinator/Purchasing Officer Report

FILE NO: OR.MTG.
COMMITTEE DATE: 8th December 2014
REPORT DATE: 5th December 2014
AUTHOR: Paul West, Project Coordinator/Purchasing Officer
REPORT APPROVED BY THE CEO: Graeme Simpson

RESOLUTION
FRAC 161214

Moved: Cr Wallace

Seconded: Cr Hooper

“That the Committee Recommends that Council:

Receive and note the report prepared by the Project Coordinator/Purchasing Officer.”

CARRIED: 6/0

Voting Requirements:
Simple Majority Required:

Yes

Summary:

This report is a summary of activities of the Project Coordinator/Purchasing Officer for the month of November 2014.

Background:

The need for a dedicated officer to follow through with a list of projects from the 2014-2015 budget was identified. While some of these projects are being completed by various managers and departments within the Shire of York, this resource will identify projects where additional assistance or separate project management is needed to ensure completion.

Of the ninety-five projects, twenty-seven projects have been ordered or completed.

These include;

- the extension of the mirrors in the YRCC Gym,
- ordering the new turnstile for the swimming pool,
- new wireless microphones that comply with 2015 frequency changes for YRCC,
- progressing the construction of the cat pound facility,
- town hall lighting upgrades,
- depot equipment purchases.
- Solar panels have been installation at the YRCC, (with installation at the admin building imminent).
- Air conditioning and the alarm system upgrades at the Residency Museum.

In addition, two further companies have walked through the requirements for CCTV in the main street in the search for a workable bespoke solution that is within the budget. The technology for the original proposal has been superseded.

IT upgrades as per budgeted items are on-going with the major server upgrade to be undertaken during the Christmas shut-down (if approved).

Savings identified globally on completed projects from the list of projects from the 2014-2015 budget assigned to the Project Coordinator amount to \$47,197 thus far. This is after taking into account the Forrest Oval Dam project and the purchase of the new truck, both of which had gone over budget.

The Project Coordinator has been liaising with WACHS staff of various levels of responsibility with regards to Pioneer Memorial Lodge. While the lease is being formalised and a process to identify what can be rectified within the allocated budget is established, WACHS were asked to identify what needed to be rectified immediately. While initially they were not aware of anything, their York based maintenance person later contacted the Project Coordinator regarding dust leaking through from the roof space along the cornice in two residents' rooms and a damp issue arising from issues with the tiles in the shower of one of the same rooms. As a result, tradesmen have been contacted to arrange repairs. The rest of the project will be project managed and undertaken in a coordinated manner.

The Project Coordinator is working with the Rates Officer to develop a business plan for the cemetery niche wall. With so many niches pre-booked, new niches are required. A new gazebo with niche walls is a significant investment that would take more than ten years to recoup the cost. Dignified alternatives that can be delivered within the allocated budget and become self-funding are being investigated and if it seems viable, will be presented to council.

Financial Implications:

Nil. Financial information is provided in the monthly Shire Financial statements and report and is not duplicated here, except to the extent of identifying emerging budget issues.

Strategic Implications:

Nil

Triple Bottom Line Assessment:

Economic Implications:

Nil

Social Implications:

Nil

Comment:

10. PART 2 - RISK

10.1 MATTERS FOR RESOLUTION

10.1.1 Office, Library, Depot, York Information Services, Residency Museum & YRCC Closure – Christmas/New Year Period

FILE NO: OR.CMA
COMMITTEE DATE: 8 December 2014
REPORT DATE: 1 December 2014
AUTHOR: Tyhscha Cochrane – Deputy CEO
APPENDICES: Nil

REPORT APPROVED BY THE CEO: Graeme Simpson

**RESOLUTION
FRAC 171214**

Moved: Cr Smythe

Seconded: Cr Hooper

“That the Committee recommends that Council:

1. *Endorse the closure of the Administration Office to enable the server upgrade to be undertaken over the Christmas/New Year Period, as follows:*

From close of business noon on Wednesday 24th December 2014 and recommence operations on Monday 5th January 2015; and

2. *Endorse the closure of the Depot over the Christmas/New Year Period, skeleton staff will still be present.*

3. *Endorse the closure of the YRCC over the Christmas/New Year Period, as follows:*

Close of trading 21st December 2014 and trading back on 7th January 2015.

4. *Endorse the closure of the York Information Services over the Christmas/New Year Period as follows:*

Close of business noon on Wednesday 24th December 2014 – Friday 26th December 2014, open Saturday 27th-30th December 2014, close Wednesday 31st December – Friday 2nd January 2015 and then re-open as normal on Saturday 3rd January 2015.

5. *Endorse the closure of the York Residency Museum over the Christmas/New Year Period as follows:*

The York Residency Museum will be closed from the close of business Thursday 18th December to Thursday 1st January 2015 and will re-open as normal on the 3rd January 2015.

6. *Advertise the closure on Council’s website and notice boards leading up to Christmas.”*

CARRIED: 6/0

Voting Requirements:
Simple Majority Required: Yes

Council is upgrading the server and this work will be carried out over the Christmas break period.

- Office Closure operating hours are as follows:

Friday 2nd January 2015

- CLOSED Friday 2nd January 2015

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Strategic Implications:

Nil.

Site Inspection:

Site Inspection Undertaken: Not applicable

Triple bottom Line Assessment:**Economic Implications:**

Standard Transport licence renewals can be conducted over the Internet and also via B-Pay.

Social Implications:

Nil

Environmental Implications:

Not applicable.

Comment:

The closure of the office and library will allow staff to have an extended period of leave in addition to the public holidays.

Traditionally the number of inquiries and transactions taken in this period has been low. The Works Crew work on a skeleton staff through this period.

Those business units linked to Council's server being York Information Services, York Residency Museum, YRCC, Depot will not have access to computer systems and therefore will either not operate at all or reduce capacity.

11. PART 3 – AUDIT
11.1 MATTERS FOR RESOLUTION
11.1.1 Meet With Auditors – Annually

FILE: FI.FRP.4
COMMITTEE DATE: 8 December 2014
REPORT DATE: 3 December 2014
LOCATION/ADDRESS: N/A
ACTION OFFICER: Tabitha Bateman, Financial Controller
SENIOR OFFICER: Graeme Simpson, A/CEO
DISCLOSURE OF INTEREST: No
APPENDICES: Nil
DOCUMENTS TABLED: Nil

REPORT APPROVED BY THE CEO: *Graeme Simpson*

RESOLUTION
FRAC 181214

Moved: Cr Hooper

Seconded: Cr Wallace

“That the Committee Recommends that Council:

That it be noted that the Council’s Auditor Macri Partners could not attend the Audit Committee meeting held on the 8 December 2014 and that an invite be extended to attend the next Audit Committee.

Advice Note:

It is likely that an Audit Committee meeting will be held late January/early February when the mid year review is undertaken.”

AMENDMENT

Moved: Cr Hooper

Seconded: Cr Wallace

That the Committee Amend the Officer Recommendation to read:

“That the Committee Recommends that Council:

That it be noted that the Council’s Auditor Macri Partners could not attend the Audit Committee meeting held on the 8 December 2014 and that an invite be extended to attend the next Audit Committee.

Advice Note:

That an Audit Committee Meeting be held on the 9th February, 2015.”

CARRIED: 6/0

RESOLUTION
FRAC 191214

The amendment became the motion.

CARRIED: 6/0

Note: As of 8th December, 2014 the Shire President and Chair of the Finance, Risk & Audit Committee has not received correspondence relating to the Audit in any form from Macri Partners. Mr Graeme Simpson will address this administration issue.

Voting Requirements:

Simple Majority Required: Yes

Summary:

Pursuant to Section 7.12A(2) there is a requirement that the Auditor meets with the Local Government once in every year.

This provision was a requirement listed in the Audit Specifications and confirmed in the proposal received from Council's Auditors, Macri Partners.

Accordingly the Auditor has been invited to meet with the Committee Members.

Background:

In response to an invitation to attend the Audit Committee, Macri Partners advised that due to other engagements they are unable to attend.

Consultation:

Macri Partners

Statutory Environment:

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

Policy Implications:

Nil.

Financial Implications:

Nil at this time.

Strategic Implications:

Nil.

Site Inspection:

Site Inspection Undertaken: Not applicable

Triple bottom Line Assessment:

Economic Implications:

Not applicable.

Social Implications:

Not applicable.

Environmental Implications:

Not applicable.

Comment:

The process has been followed.

11. PART 3 – AUDIT

11.1 MATTERS FOR RESOLUTION

11.1.2 Annual Financial Report For The Year Ended 30 June 2014

FILE: FI.FRP.3
COMMITTEE DATE: 8 December 2014
REPORT DATE: 3 December 2014
LOCATION/ADDRESS: N/A
ACTION OFFICER: Tabitha Bateman, Financial Controller
SENIOR OFFICER: Graeme Simpson, A/CEO
DISCLOSURE OF INTEREST: No
APPENDICES: Appendix A –Audit Completion Report and Annual Financial Report 2013/14
DOCUMENTS TABLED: Nil
REPORT APPROVED BY THE CEO: *Graeme Simpson*

OFFICER RECOMMENDATION

The Motion Lapsed due to a Lack of a Mover and Seconded.

“That the Committee Recommends that Council:

1. *Council receives the Shire of York Annual Financial Report 2013/14;*
2. *The Audit Completion Report provided by Macri Partners be received; and*
3. *Macri Partners be advised of Item 1 and 2.”*

NEW MOTION

RESOLUTION FRAC 201214

Moved: Guy Lehmann

Seconded: Yva Kane

“That the Committee Recommends that Council:

Request that Administration provide all documentation that was presented by Macri Partners so that the Committee are able to fully access the Audit documentation for the year ended June 2014.”

CARRIED: 6/0

Voting Requirements:
Simple Majority Required: Yes

Summary:

To receive the Annual Financial Report 2013/14 and the Audit Completion Report from the Council's Auditors, Macri Partners for the Financial Year ended the 30 June 2014.

Background:

Pursuant to Council's Audit Specifications the Auditor has provided a Management Report for the Audit Committee's consideration.

Consultation:

Dominic Carbone – Consultant
Macri Partners

Statutory Environment:

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

Policy Implications:

Nil.

Financial Implications:

Not applicable to this report.

Strategic Implications:

Nil.

Site Inspection:

Site Inspection Undertaken: Not applicable

Triple bottom Line Assessment:**Economic Implications:**

N/A

Social Implications:

No issues have been reported to management. This can provide the community confidence in the governance of the accounts.

Environmental Implications:

Not applicable.

Comment:

Not applicable.

12. PART 4 – CONTINUOUS REVIEW

Nil

13. ADJOURNMENT OF MEETING

RECOMMENDATION

As the allotted time has expired the Committee will adjourn until:

Date: 9th February, 2015

Place: Council Chambers

Time: 5.00pm

When discussion shall resume.

Moved: Cr Smythe

Seconded: Cr Wallace

CARRIED: 6/0

RESOLUTION

FRAC 211214

Moved: Cr Smythe

Seconded: Cr Wallace

“Motion to Rescind the Previous Motion.”

CARRIED: 6/0

NEW MOTION

RESOLUTION

FRAC 221214

Moved: Cr Wallace

Seconded: Cr Smythe

“That the next Finance, Risk & Audit Committee meeting be held on 9th February, 2015 in Council Chambers at 5.00pm.”

CARRIED: 6/0

Cr Reid thanked everyone for their attendance and declared the meeting closed at 6.41pm

SHIRE OF YORK
MONTHLY STATEMENTS
FOR THE PERIOD ENDED 30 NOVEMBER 2014

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2	INCOME AND EXPENDITURE STATEMENT BY PROGRAMME
3	INCOME AND EXPENDITURE STATEMENT BY NATURE & TYPE
4	STATEMENT OF CURRENT ASSETS AND LIABILITIES (WORKING CAPITAL)
5	FINANCIAL ACTIVITY STATEMENT

SHIRE OF YORK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2014

This section analyses the movements in assets, liabilities and equity between 2013/14 and 2014/15.

	Actual 30/06/2014 \$	Actual 30/11/2014
Current assets		
Cash and cash equivalents	399,774	2,320,477
Restricted Cash Reserves	1,846,494	1,846,831
Rates and Rates-related Receivables	830,880	2,229,770
Trade Debtors and Other Receivables	412,510	328,461
Expense Prepayments	0	101,174
Self Supporting Loan Income	11,860	11,860
Long Services Leave Owed by Others	15,419	15,419
GST Owed	0	36,154
Inventories/Stock	3,869	8,823
Stock on Hand - YRCC	0	25,778
Total current assets	3,520,806	6,924,747
Non-current assets		
Trade and other receivables	47,702	47,702
Trade and other receivables	6,248	6,248
Property, infrastructure, plant and equipment	112,180,069	112,619,868
Total non-current assets	112,234,019	112,673,818
Total assets	115,754,824	119,598,565
Current liabilities		
Trade and other payables	310,923	90,628
ESL Payable	95	123,283
Income Prepayments	0	3,429,264
Provisions - Annual Leave	321,651	321,651
Provisions - Sick Leave	75,355	75,355
Provisions - Long Service Leave	223,371	223,371
Provisions - Long Service Leave Owed to Others	20,092	20,092
Loans - Accrued Interest	13,734	13,734
Interest-bearing loans and borrowings	105,730	53,622
PAYG Payable	0	47,265
Total current liabilities	1,070,952	4,398,266
Non-current liabilities		
Interest-bearing loans and borrowings	1,959,680	1,959,680
Provisions	32,889	32,889
Total non-current liabilities	1,992,569	1,992,569
Total liabilities	3,063,521	6,390,835
Net assets	112,691,304	113,207,730
Equity		
Accumulated surplus	30,785,281	30,784,945
Change in net assets resulting from operations		516,261
Equity Adjustment to be resolved		164
Asset revaluation reserve	80,059,528	80,059,528
Other reserves	1,846,494	1,846,831
Total equity	112,691,304	113,207,729

SHIRE OF YORK
INCOME AND EXPENDITURE STATEMENT
by PROGRAMME
FOR THE PERIOD ENDED 30 NOVEMBER 2014

	2014/15 ANNUAL BUDGET	VAR ANNUAL BUDGET	2014/15 NOV BUDGET	VAR YTD BUDGET	2014/15 NOV ACTUAL
		42%		100%	
REVENUE					
General Purpose Funding	6,317,145	40%	2,632,144	97%	2,544,617
Governance	22,463	108%	9,360	259%	24,243
Law, Order, Public Safety	122,160	43%	50,900	102%	52,012
Health	58,900	24%	24,542	58%	14,347
Education and Welfare	32,226	43%	13,427	104%	13,943
Community Amenities	781,522	36%	325,634	85%	277,445
Recreation and Culture	1,052,890	29%	438,704	69%	302,775
Transport	1,368,927	24%	570,386	57%	325,689
Economic Services	220,820	25%	92,008	61%	55,834
Other Property & Services	96,800	34%	40,333	81%	32,574
	10,073,853		4,197,439		3,643,478
EXPENDITURE	\$				\$
General Purpose Funding	(246,984)	25%	(102,910)	59%	(60,838)
Governance	(974,427)	100%	(406,011)	239%	(972,006)
Law, Order, Public Safety	(548,332)	14%	(228,472)	32%	(74,046)
Health	(302,388)	30%	(125,995)	73%	(91,819)
Education and Welfare	(113,606)	22%	(47,336)	52%	(24,775)
Community Amenities	(1,380,063)	27%	(575,026)	64%	(368,188)
Recreation and Culture	(2,713,942)	24%	(1,130,809)	57%	(639,656)
Transport	(2,132,099)	23%	(888,375)	56%	(498,508)
Economic Services	(872,763)	23%	(363,651)	54%	(197,895)
Other Property and Services	(59,801)	329%	(24,917)	790%	(196,889)
	(9,344,406)		(3,893,502)		(3,124,619)
<i>Increase/(Decrease)</i>	729,447		303,936		518,860
DISPOSAL OF ASSETS					
Plant and Equipment	14,480		4,827		(2,598)
Land	-		-		-
Furniture and Equipment	-		-		-
<i>Gain/(Loss) on Disposal</i>	14,480		4,827		(2,598)
ABNORMAL ITEMS					
Prior Years Adjustment	-		-		-
Rounding	-		-		-
<i>Total Abnormal Items</i>	-		-		-
<i>Change in net assets resulting from operations</i>					
<i>Gain/(Reduction)</i>	743,927		308,763		516,261

SHIRE OF YORK
INCOME AND EXPENDITURE STATEMENT
by NATURE AND TYPE
FOR THE PERIOD ENDED 30 NOVEMBER 2014

	2014/15 ANNUAL BUDGET	YTD BUDGET	2014/15 NOV ACTUAL	% ANNUAL BUDGET
	42%			
REVENUE	\$	\$	\$	
Rates	4,640,349	1,933,479	1,916,170	41%
Operating Grants & Subsidies and Contributions	1,930,648	804,437	652,001	34%
Fees & Charges	1,669,665	695,694	622,819	37%
Interest Earnings	181,431	75,596	75,878	42%
Other Revenue	167,930	69,971	36,949	22%
	8,590,023	3,579,176	3,303,817	38%
EXPENDITURE				
Employee Costs	(3,851,571)	(1,604,821)	(1,654,101)	43%
Materials and Contracts	(2,740,495)	(1,141,873)	(1,035,537)	38%
Utility Charges	(345,143)	(143,809)	(69,845)	20%
Depreciation	(1,720,103)	(716,710)	-	0%
Interest Expense	(139,188)	(57,995)	(60,759)	44%
Insurance	(318,067)	(132,528)	(215,289)	68%
Other Expenditure	(229,841)	(95,767)	(88,855)	39%
	(9,344,407)	(3,893,503)	(3,124,386)	33%
<i>Increase/(Decrease)</i>	(754,384)	(314,327)	179,431	
Non-operating Grants, Subsidies and Contributions	1,483,830	618,263	339,429	23%
Profit on Asset Disposals	23,480	9,783	2,033	9%
Loss on Asset Disposals	(9,000)	(3,750)	(4,631)	51%
<i>Gain/(Loss on Disposal)</i>	1,498,310	624,296	336,831	22%
OTHER INCOME				
Changes on Revaluation of Non-Current Assets	-	-		
<i>Change in net assets resulting from operations</i>				
<i>Gain/(Reduction)</i>	743,926	309,969	516,261	69%

SHIRE OF YORK

SUMMARY OF CURRENT ASSETS AND LIABILITIES
(WORKING CAPITAL)
FOR THE PERIOD ENDED 30 NOVEMBER 2014

CURRENT ASSETS	ACTUAL 30/11/2014
Cash at Bank	\$4,167,308
Sundry Debtors	\$2,722,838
Stock on Hand	\$34,601
SUB-TOTAL	\$6,924,747
LESS CURRENT LIABILITIES	ACTUAL
Sundry Creditors	(\$3,704,174)
Loan Liability	(\$53,622)
Leave Provisions	(\$640,469)
	(\$4,398,266)
Cash Backed Reserves	(\$1,846,831)
Add Back Loan Liability	\$53,622
Add Back Leave Reserve 6	\$640,469
Less Current Assets for Self Supporting Loan Liability	(\$11,860)
SUB-TOTAL	(\$5,562,866)
SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	\$1,361,881

SHIRE OF YORK
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDED 30 NOVEMBER 2014

	2014/15 ANNUAL BUDGET	2014/15 NOV BUDGET	2014/15 NOV ACTUAL	Variance to YTD Budget
OPERATING REVENUE	\$	\$	\$	
General Purpose Funding	6,317,145	2,632,144	2,544,617	-3%
Governance	22,463	9,360	24,243	159%
Law, Order Public Safety	122,160	50,900	52,012	2%
Health	58,900	24,542	14,347	-42%
Education and Welfare	32,226	13,427	13,943	4%
Community Amenities	781,522	325,634	277,445	-15%
Recreation and Culture	1,052,890	438,704	302,775	-31%
Transport	1,368,927	570,386	325,689	-43%
Economic Services	220,820	92,008	55,834	-39%
Other Property and Services	96,800	40,333	32,574	-19%
	10,073,853	4,197,439	3,643,478	-13%
LESS OPERATING EXPENDITURE				
General Purpose Funding	(246,984)	(102,910)	(60,838)	-41%
Governance	(974,427)	(406,011)	(972,006)	139%
Law, Order, Public Safety	(548,332)	(228,472)	(74,046)	-68%
Health	(302,388)	(125,995)	(91,819)	-27%
Education and Welfare	(113,606)	(47,336)	(24,775)	-48%
Community Amenities	(1,380,063)	(575,026)	(368,188)	-36%
Recreation and Culture	(2,713,942)	(1,130,809)	(639,656)	-43%
Transport	(2,132,099)	(888,375)	(498,508)	-44%
Economic Services	(872,763)	(363,651)	(197,895)	-46%
Other Property & Services	(59,801)	(24,917)	(196,889)	690%
	(9,344,406)	(3,893,502)	(3,124,619)	-20%
<i>Increase/(Decrease)</i>	729,447	303,936	518,860	71%
ADD				
Principal Repayment Received - Loans	11,860	11,860	-	-100%
Profit/ Loss on the disposal of assets	14,480	-	8,765	0%
Movement in Non Current Debtors	-	-	-	0%
Net Change in LSL Reserve	-	-	-	0%
Accrued Leave Provisions	-	-	-	0%
Depreciation Written Back	1,720,103	-	-	0%
Book Value of Assets Sold Written Back	282,920	-	71,768	0%
	2,029,363	11,860	80,534	579%
<i>Sub Total</i>	2,758,810	315,796	599,393	90%

SHIRE OF YORK
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDED 30 NOVEMBER 2014

	2014/15 ANNUAL BUDGET	2014/15 NOV BUDGET	2014/15 NOV ACTUAL	Variance to YTD Budget
LESS CAPITAL PROGRAMME				
Purchase Land & Buildings	(727,264)	(303,027)	(252,144)	-17%
Infrastructure Assets - Roads	(2,388,428)	(995,178)	(83,565)	-92%
Infrastructure Assets - Recreation Facilities	(562,943)	(234,560)	(12,954)	-94%
Infrastructure Assets - Other	(72,790)	(30,329)	-	-100%
Purchase Plant and Equipment	(699,635)	(291,515)	(138,012)	-53%
Purchase Furniture and Equipment	(168,080)	(70,033)	(36,256)	-48%
Repayment of Debt - Loan Principal	(176,873)	(73,697)	(52,108)	-29%
Transfer to Reserves	(374,983)	(156,243)	(337)	-100%
	(\$5,170,996)	(\$2,154,582)	(\$575,376)	-73%
ABNORMAL ITEMS				
Plus Rounding	\$0			0%
	(\$5,170,996)	(\$2,154,582)	(\$575,376)	-73%
<i>Sub Total</i>	(\$2,412,187)	(1,838,786)	24,017	-101%
LESS FUNDING FROM				0%
Reserves	483,766	201,569	\$0	0%
Loans Raised	600,000	250,000	\$0	0%
Opening Funds	1,328,420	553,508	1,337,699	0%
Closing Funds	\$0	-	\$0	0%
	2,412,186	603,047	1,337,699	0%
NET SURPLUS/(DEFICIT)	\$0	(1,235,739)	1,361,716	-210%

BANK RECONCILIATION			
NOVEMBER 2014			
		MUNICIPAL	RESERVE
OPENING BALANCE PER SYNERGY		2,074,620.45	1,848,259.56
Receipts as per daily cash book		1,089,343.48	
Muni Interest		1,352.42	
Trust interest received		196.94	
Reserve Interest			436.20
JNL Term Deposit funds		750,000.00	
Rounding		0.13	
TOTAL RECEIPTS		1,840,892.97	436.20
PER SYNERGY GL		1,840,892.97	436.20
DIFFERENCE		0.00	0.00
Payments as per schedule cheques		(17,235.36)	
EFT Direct payments		(1,406,808.82)	
Direct Debit Payroll		(168,933.34)	
Bank fees BendigoTrust		(24.20)	
Bank fees Bendigo Muni		(691.89)	
Bank fees Bendigo Reserve		(0.40)	
Business Cards Bank Fees		(8.00)	
Dishonour Cheque Fee		(10.00)	
Eftpos Bank Fee Trust		(285.77)	
Eftpos Bank Fee Muni		(471.91)	
Eftpos Bank Fee Rec		(107.64)	
TOTAL BANK FEES	(1,599.81)		
Business Card Bendigo - CEO		(3,438.85)	
Business Card Bendigo - DCEO		0.00	
Less PAYMENTS IN ADVANCE - Previous month	(453.93)		
Plus PAYMENTS IN ADVANCE - Current month			
NET PAYMENTS IN ADVANCE	(453.93)		
TOTAL BUSINESS CARDS Direct Debits	2,984.92		
Shell Card		(663.86)	
Fire Messaging Service		(156.64)	
Rounding		(0.04)	
TOTAL EXPENDITURE		(1,598,836.72)	0.00
PER SYNERGY GL		(1,598,836.72)	0.00
DIFFERENCE		0.00	0.00
CLOSING BALANCE - CALCULATED		2,316,676.70	1,848,695.76
CLOSING BALANCE - SYNERGY		2,316,676.70	1,848,695.76
DIFFERENCE		0.00	0.00

BANK RECONCILIATION			
NOVEMBER 2014			
		MUNICIPAL	RESERVE
BALANCES AS PER BANK STATEMENTS			
BENDIGO MUNICIPAL 118630623		320,712.04	
BENDIGO TD 3-MNTH		250,000.00	
WESTPAC TD 3-MNTH		250,000.00	
WESTPAC TD 5-MNTH		250,000.00	
WESTPAC TD 3-MNTH		250,000.00	
WESTPAC TD 5-MNTH		250,000.00	
WESTPAC FLEXI SAVER		100.00	
AMP MUNICIPAL AT CALL		250,402.26	
AMP MUNICIPAL NOTICE		250,000.00	
ME BANK MUNICIPAL TD		250,000.00	
BENDIGO RESERVE 119521748			86,376.45
BENDIGO RESERVE NCD			500,000.00
NAB RESERVE NCD			500,000.00
NAB RESERVE NCD			220,823.87
CBA RESERVE NCD			539,630.85
TOTAL PER BANK STATEMENTS		2,321,214.30	1,846,831.17
RECONCILING ITEMS			
Plus Outstanding Deposits		2,618.96	
Less Outstanding cheques		(5,314.34)	
Less credits to be receipted from Nov		(1,970.65)	
Less Unidentified Direct Credit		(1,352.47)	
Less Outstanding YRCC Eftpos to be receipted		(1,427.00)	
Less Outstanding withdrawal petty cash		(168.20)	
Muni - Reserve Transfers - Interest received		(1,864.59)	1,864.59
Muni - Trust transfers		(520.00)	
Trust - Muni Transfers - Trust EFT pmts		5,451.31	
Plus Underbank 8/9		10.00	
Rounding		(0.02)	
Adjustments		(0.60)	
TOTAL CLOSING BALANCE - CALCULATED		2,316,676.70	1,848,695.76
TOTAL CLOSING BALANCE - PER SYNERGY		2,316,676.70	1,848,695.76
DIFFERENCE		0.00	0.00

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EFT13349	07/11/2014	COUNTRY ARTS WA	PRESENTER'S FEES FOR DUST OF URUZGAN	1		3,850.00
NV 3794	25/08/2014	COUNTRY ARTS WA	PRESENTER'S FEES FOR DUST OF URUZGAN	1	3,850.00	
EFT13350	07/11/2014	DARLENE MERRILL BARRATT	REIMBURSEMENT - FEES PAID FOR LEGAL AGREEMENT RE - (A2490) BUILDING & PLANNING CONDITIONS	1		800.00
NV 28/10/14	28/10/2014	DARLENE MERRILL BARRATT	REIMBURSEMENT - FEES PAID FOR LEGAL AGREEMENT RE - (A2490) BUILDING & PLANNING CONDITIONS	1	800.00	
EFT13351	07/11/2014	GEORGE JOHNSON	RELIEF EHO SERVICES - 13/9-15/10	1		9,504.00
NV 53	16/10/2014	GEORGE JOHNSON	RELIEF EHO SERVICES - 13/9-15/10	1	9,504.00	
EFT13352	07/11/2014	MARKET CREATIONS	WEBSITE TRAINING 25/8/14	1		2,379.05
NV BJ95-1	29/08/2014	MARKET CREATIONS	WEBSITE TRAINING 25/8/14	1	2,379.05	
EFT13353	07/11/2014	TALIS CONSULTANTS	PROVISION OF ASSET MANAGEMENT SVS - SHIRE ROAD & FOOTPATH	1		48,590.30
NV 13543	22/10/2014	TALIS CONSULTANTS	PROVISION OF ASSET MANAGEMENT SVS - 26/9/14	1	3,850.00	
NV 13464	05/08/2014	TALIS CONSULTANTS	PROVISION OF ASSET MANAGEMENT SVS - SHIRE ROAD & FOOTPATH	1	44,740.30	
EFT13354	07/11/2014	YORK PHOTOGRAPHY	RE-FRAMING SHIRE PRINTS	1		89.00
NV 8/10/14	08/10/2014	YORK PHOTOGRAPHY	RE-FRAMING SHIRE PRINTS	1	89.00	
EFT13355	10/11/2014	FEINAUER COMMERCIAL LAWYERS	LEGAL FEES	1		8,598.60
NV 64	15/10/2014	FEINAUER COMMERCIAL LAWYERS	LEASE PREPARATION - WOMENS HEALTH HUB	1	720.40	
NV 63	15/10/2014	FEINAUER COMMERCIAL LAWYERS	LEASE PREPARATION - WOMENS HEALTH HUB	1	2,945.80	
NV 66	15/10/2014	FEINAUER COMMERCIAL LAWYERS	LEGAL FEES - FITZGERALD REPORT	1	4,422.00	
NV 65	15/10/2014	FEINAUER COMMERCIAL LAWYERS	LEGAL FEES - FITZGERALD REPORT	1	510.40	
EFT13356	10/11/2014	LOCAL GOVERNMENT MANAGERS AUSTRALIA	LGMA MEMBERSHIP 2014/15	1		480.00
NV 208408	07/07/2014	LOCAL GOVERNMENT MANAGERS AUSTRALIA	LGMA MEMBERSHIP 2014/15	1	480.00	
EFT13357	10/11/2014	NIGHTSKY BUSINESS SERVICES PTY LTD	FINANCIAL REPORTING SERVICE - NOV 14	1		1,375.00

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INV 124	01/11/2014	NIGHTSKY BUSINESS SERVICES PTY LTD	FINANCIAL REPORTING SERVICE - NOV 14	1	1,375.00	
EFT13358	12/11/2014	BUILDING COMMISSION	BSL REIMBURSEMENT FOR OCTOBER 2014	2		1,234.89
INV T6	05/11/2014	BUILDING COMMISSION	BSL REIMBURSEMENT FOR OCTOBER 2014		1,234.89	
EFT13359	12/11/2014	CONSTRUCTION TRAINING FUND	CTF COLLECTION FOR OCTOBER 2014	2		2,174.14
INV T9	05/11/2014	CONSTRUCTION TRAINING FUND	CTF COLLECTION FOR OCTOBER 2014		2,174.14	
EFT13360	12/11/2014	ERROL JAMES SMITH	REFUND CANCELLED BUILDING APP # 2002647 AT 82 YORK RD, COLD HARBOUR - BRB LEVY	2		40.50
INV T6	06/11/2014	ERROL JAMES SMITH	REFUND CANCELLED BUILDING APP # 2002647 AT 82 YORK RD, COLD HARBOUR - BRB LEVY		40.50	
EFT13361	12/11/2014	SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR OCTOBER 2014	2		127.82
INV T9	05/11/2014	SHIRE OF YORK	CTF COLLECTION - AGENCY FEE FOR SEPTEMBER 2014		57.75	
INV T6	05/11/2014	SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR OCTOBER 2014		70.07	
EFT13362	18/11/2014	AVON EXPRESS	FREIGHT - OCT 14	1		467.50
INV 4827	31/10/2014	AVON EXPRESS	FREIGHT - OCT 14	1	467.50	
EFT13363	18/11/2014	AVON FENZING	FENCING REPAIRS - RE-USE DAM	1		800.00
INV 79	10/11/2014	AVON FENZING	FENCING REPAIRS - RE-USE DAM	1	800.00	
EFT13364	18/11/2014	BORAL CONSTRUCTION MATERIALS GROUP	HOTMIX - 2M ² WORKS PATCHING GILMAC	1		331.54
INV 105061911/09/2014		BORAL CONSTRUCTION MATERIALS GROUP	HOTMIX - 2M ² WORKS PATCHING GILMAC	1	331.54	
EFT13365	18/11/2014	COLONIAL CLYDESDALES	SPONSORSHIP - CLYDESDALE HIRE - MELBOURNE CUP PARADE 2014	1		700.00
INV 27/201407/11/2014		COLONIAL CLYDESDALES	SPONSORSHIP - CLYDESDALE HIRE - MELBOURNE CUP PARADE 2014	1	700.00	
EFT13366	18/11/2014	MAL AUTOMOTIVES	SERVICE 25,000KM - Y6555	1		380.40
INV 17318	13/11/2014	MAL AUTOMOTIVES	SERVICE 25,000KM - Y6555	1	247.40	
INV 17320	13/11/2014	MAL AUTOMOTIVES	SMALL MOTOR REPAIRS - SWIMMING POOL	1	133.00	

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EFT13367	18/11/2014	MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES - PLANNING/ANIMAL CONTROL	1		10,166.05
INV 83393	30/10/2014	MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES	1	199.30	
INV 83269	30/10/2014	MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES	1	3,007.35	
INV 81381	30/06/2014	MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES	1	6,959.40	
EFT13368	18/11/2014	PERTH ENERGY	YRCC - ELECTRICITY 5/10 - 4/11	1		3,102.35
INV 205131505	11/2014	PERTH ENERGY	YRCC - ELECTRICITY 5/10 - 4/11	1	3,102.35	
EFT13369	18/11/2014	PETTY CASH	PETTY CASH RECOUP	1		80.50
INV 13/10/14	13/10/2014	PETTY CASH	PETTY CASH RECOUP	1	80.50	
EFT13370	18/11/2014	RSA WORKS	MANAGEMENT & WORKS SERVICES 28/10 - 7/1 - ENGINEERING	1		8,800.00
INV 1404	10/11/2014	RSA WORKS	MANAGEMENT & WORKS SERVICES 28/10 - 7/1 - ENGINEERING	1	8,800.00	
EFT13371	18/11/2014	SHIRE OF NORTHAM	BUILDING & CONSULTANCY FEES - 22/10 & 3/11	1		1,870.00
INV 13643	04/11/2014	SHIRE OF NORTHAM	BUILDING & CONSULTANCY FEES - 22/10 & 3/11	1	1,870.00	
EFT13372	18/11/2014	SHIRE OF YORK (PAYROLL ONLY)	PAYROLL DEDUCTIONS	1		2,814.66
INV DEDUC28	18/10/2014	SHIRE OF YORK (PAYROLL ONLY)	PAYROLL DEDUCTIONS		720.00	
INV DEDUC28	18/10/2014	SHIRE OF YORK (PAYROLL ONLY)	PAYROLL DEDUCTIONS		800.00	
INV DEDUC28	18/10/2014	SHIRE OF YORK (PAYROLL ONLY)	PAYROLL DEDUCTIONS		74.66	
INV DEDUC11	11/2014	SHIRE OF YORK (PAYROLL ONLY)	PAYROLL DEDUCTIONS		720.00	
INV DEDUC11	11/2014	SHIRE OF YORK (PAYROLL ONLY)	PAYROLL DEDUCTIONS		500.00	
EFT13373	18/11/2014	SMITHS SHELL SERVICE	CHAINS AW BAR & ADJUST KIT - P122	1		244.00
INV 1800373	13/10/2014	SMITHS SHELL SERVICE	GAS 45KG X 1 - TOWN HALL	1	89.00	
INV 1800377	13/10/2014	SMITHS SHELL SERVICE	CHAINS AW BAR & ADJUST KIT - P122	1	155.00	
EFT13374	18/11/2014	T-QUIP	JOHN DEERE RIDE-ON MOWER - SHARPEN CUTTING BARS - P130	1		217.20

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INV 49893	21/10/2014	T-QUIP	JOHN DEERE RIDE-ON MOWER - SHARPEN CUTTING BARS - P130	1	217.20	
EFT13375	18/11/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS	1		79,171.28
INV 62	17/11/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS		59,372.55	
INV 63	17/11/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS		7,734.30	
INV 64	17/11/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS		12,064.43	
EFT13376	18/11/2014	YORK AUTO ELECTRICS	SUPPLY & FIT - UHF RADIO P139 & P136	1		1,750.10
INV 8455	15/10/2014	YORK AUTO ELECTRICS	SUPPLY & FIT - UHF RADIO P139 & P136	1	1,750.10	
EFT13377	18/11/2014	YORK BUILDING SUPPLIES	SUPPLIES - OCT 14	1		556.67
INV 31/10/1431/10/2014	18/11/2014	YORK BUILDING SUPPLIES	SUPPLIES - OCT 14	1	556.67	
EFT13378	18/11/2014	YORK CHRISTMAS STREET PARTY	SPONSORSHIP - 2014 CHRISTMAS STREET PARTY	1		6,000.00
INV 659314	11/11/2014	YORK CHRISTMAS STREET PARTY	SPONSORSHIP - 2014 CHRISTMAS STREET PARTY	1	6,000.00	
EFT13379	21/11/2014	JOHN HAYDN COLES	REFUND BOND 38 FRASER ST, YORK	2		700.00
INV T3	20/11/2014	JOHN HAYDN COLES	REFUND BOND 38 FRASER ST, YORK	2	700.00	
EFT13380	21/11/2014	LYN KAY	REFUND REC KEYS #173551	2		100.00
INV T8	20/11/2014	LYN KAY	REFUND REC KEYS #173551	2	100.00	
EFT13381	21/11/2014	MALCOLM JOHN JONES	REFUND BOND ON UNIT 3, 40 MACARTNEY ST, YORK PD 10.03.14. REC #147476	2		280.00
INV T3	18/11/2014	MALCOLM JOHN JONES	REFUND BOND ON UNIT 3, 40 MACARTNEY ST, YORK PD 10.03.14. REC #147476	2	280.00	
EFT13382	21/11/2014	MEL FITNESS	REFUND KEY BOND # 157904	2		100.00
INV T8	20/11/2014	MEL FITNESS	REFUND KEY BOND # 157904	2	100.00	
EFT13383	21/11/2014	OLIVER JOHN PRICE	REFUND BUS BOND # 187078	2		200.00
INV T33	20/11/2014	OLIVER JOHN PRICE	REFUND BUS BOND # 187078	2	200.00	

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EFT13384	21/11/2014	PETER JOHN MOLD	REFUND CAT TRAP BOND # 191523	2		80.00
INV T1	20/11/2014	PETER JOHN MOLD	REFUND CAT TRAP BOND # 191523	2	80.00	
EFT13385	21/11/2014	RIVER CONSERVATION SOCIETY INC	REFUND HALL BOND# 191680	2		125.00
INV T83	20/11/2014	RIVER CONSERVATION SOCIETY INC	REFUND HALL BOND# 191680	2	105.00	
INV T8	20/11/2014	RIVER CONSERVATION SOCIETY INC	REFUND KEY BOND # 191680	2	20.00	
EFT13386	21/11/2014	ROBERT GARTON SMITH & JENNY GAYE MALIKA GARROUN	REFUND HALL BOND #185054	2		520.00
INV T8	20/11/2014	ROBERT GARTON SMITH & JENNY GAYE MALIKA GARROUN	KEY BOND REFUND YORK BZZAAR # 191675	2	20.00	
INV T83	20/11/2014	ROBERT GARTON SMITH & JENNY GAYE MALIKA GARROUN	REFUND HALL BOND #185054	2	500.00	
EFT13387	21/11/2014	SHIRE OF YORK	2WKS RENT FROM BOND OF 38 FRASER ST, YORK	2		300.00
INV T3	20/11/2014	SHIRE OF YORK	2WKS RENT FROM BOND OF 38 FRASER ST, YORK	2	300.00	
EFT13388	21/11/2014	SIDS AND KIDS	RAFFLE TICKETS DRAW 28 NOV 14	2		40.00
INV T24	20/11/2014	SIDS AND KIDS	RAFFLE TICKETS DRAW 28 NOV 14	2	40.00	
EFT13389	21/11/2014	AUSTRALIAN TAXATION OFFICE	BAS - OCTOBER 2014	1		11,062.00
INV 21/11/14	21/11/2014	AUSTRALIAN TAXATION OFFICE	BAS - OCTOBER 2014	1	11,062.00	
EFT13390	21/11/2014	WA CONTRACT RANGER SERVICES PTY LTD	RELIEF RANGER SERVICES	1		1,452.00
INV 124	01/11/2014	WA CONTRACT RANGER SERVICES PTY LTD	RELIEF RANGER SERVICES - 2 X DAYS 30-31/10/14	1	968.00	
INV 103	07/10/2014	WA CONTRACT RANGER SERVICES PTY LTD	RELIEF RANGER SERVICES - 3/9	1	484.00	
EFT13391	21/11/2014	FUEL DISTRIBUTORS	DISTILLATE X 5000L, UNLEADED X 400L	1		7,380.70
INV 324141	20/11/2014	FUEL DISTRIBUTORS	DISTILLATE X 5000L, UNLEADED X 400L	1	7,380.70	
EFT13392	25/11/2014	4 FARMERS	WEED SPRAYING CHEMICALS 20L X 2 - DEPOT	1		715.00
INV 08605	16/09/2014	4 FARMERS	WEED SPRAYING CHEMICALS 20L X 2 - DEPOT	1	594.00	
INV 08582	15/08/2014	4 FARMERS	ROUND UP X 20LT - PARKS	1	121.00	

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EFT13393	25/11/2014	ACE TECHNOLOGY SERVICES	SUPPLY & INSTALL TV ANTENNA - ADMIN	1		450.00
INV 5842	16/11/2014	ACE TECHNOLOGY SERVICES	SUPPLY & INSTALL TV ANTENNA - ADMIN	1	450.00	
EFT13394	25/11/2014	ALL-WAYS FOODS	FOOD PURCHASES - YRCC	1		442.03
INV 12898	16/10/2014	ALL-WAYS FOODS	FOOD PURCHASES - YRCC	1	442.03	
EFT13395	25/11/2014	AMP FLEXIBLE LIFETIME SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		423.72
INV SUPER 28/10/2014	28/10/2014	AMP FLEXIBLE LIFETIME SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS		211.86	
INV SUPER 11/11/2014	11/11/2014	AMP FLEXIBLE LIFETIME SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS		211.86	
EFT13396	25/11/2014	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT COLLECTION X 132 PROPERTIES	1		30,776.87
INV 21481	31/10/2014	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT COLLECTION - SUNDRY DEBTORS	1	12.47	
INV 21480	31/10/2014	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT COLLECTION X 132 PROPERTIES	1	30,764.40	
EFT13397	25/11/2014	ANALYTICAL REFERENCE LABORATORY (WA) PTY LTD	SOIL ANALYSIS - 72 NEWCASTLE ST	1		94.60
INV 103822	20/10/2014	ANALYTICAL REFERENCE LABORATORY (WA) PTY LTD	SOIL ANALYSIS - 72 NEWCASTLE ST	1	94.60	
EFT13398	25/11/2014	ANIMAL ARK PTY LTD	SNAKE RESISTANT GAITERS X 2 - RANGER	1		260.00
INV 1037-1406/11/2014	11/2014	ANIMAL ARK PTY LTD	SNAKE RESISTANT GAITERS X 2 - RANGER	1	260.00	
EFT13399	25/11/2014	ARROW BRONZE	NICHE WALL PLAQUES,VASES	1		83.98
INV 605335	16/10/2014	ARROW BRONZE	NICHE WALL PLAQUES,VASES	1	83.98	
EFT13400	25/11/2014	AUSTRAL MERCANTILE COLLECTIONS PTY LTD	DEBT COLLECTION FEES	1		1,147.10
INV 50590	09/11/2014	AUSTRAL MERCANTILE COLLECTIONS PTY LTD	DEBT COLLECTION FEES	1	1,147.10	
EFT13401	25/11/2014	AUSTRALIA POST	POSTAGE - OCT 14	1		1,332.88
INV 100346303/11/2014	11/2014	AUSTRALIA POST	POSTAGE - OCT 14	1	1,332.88	
EFT13402	25/11/2014	AUSTRALIAN SAFETY ENGINEERS WA	BA SERVICE POOL - SWIMMING POOL	1		747.60

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NV	24/10/2014	AUSTRALIAN SAFETY ENGINEERS WA	BA SERVICE POOL - SWIMMING POOL	1	747.60	
EFT13403	25/11/2014	AUSTRALIAN SERVICES UNION	UNION FEES	1		351.40
NV	28/10/2014	AUSTRALIAN SERVICES UNION	UNION FEES		175.70	
NV	11/11/2014	AUSTRALIAN SERVICES UNION	UNION FEES		175.70	
EFT13404	25/11/2014	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1		755.99
NV	28/10/2014	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS		79.97	
NV SUPER	28/10/2014	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS		326.16	
NV	11/11/2014	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS		79.97	
NV SUPER	11/11/2014	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS		269.89	
EFT13405	25/11/2014	AV ENGINEERING PTY LTD	REFIT REAR OF RANGERS VEHICLE - RANGER	1		4,543.00
NV 1874649	13/10/2014	AV ENGINEERING PTY LTD	REFIT REAR OF RANGERS VEHICLE - RANGER	1	4,543.00	
EFT13406	25/11/2014	AVON FENZING	REPAIR FENCING - SWIMMING POOL	1		308.00
NV 77	06/11/2014	AVON FENZING	REPAIR FENCING - SWIMMING POOL	1	308.00	
EFT13407	25/11/2014	AVON MIDLAND COUNTRY ZONE WA LGA	MEMBERSHIP 2014/15	1		2,750.00
NV 258	28/10/2014	AVON MIDLAND COUNTRY ZONE WA LGA	MEMBERSHIP 2014/15	1	2,750.00	
EFT13408	25/11/2014	AVON TOURISM	SUPPORT FUNDING 2014/15 - AVON TOURISM	1		11,330.00
NV	03/10/2014	AVON TOURISM	ADVERTISING - 2 X UNITS HOLIDAY PLANNER 2015 AVON VALLEY - INFO SVS	1	330.00	
NV	01/07/2014	AVON TOURISM	SUPPORT FUNDING 2014/15 - AVON TOURISM	1	11,000.00	
EFT13409	25/11/2014	AVON VALLEY TYRE SERVICE	REPAIR HYDRAULIC HOSE - Y600, SUPPLY & INSTALL TYRE - GREENHILLS FIRE TRUCK, REPAIR TYRE - Y000	1		1,425.72
NV 7595	21/10/2014	AVON VALLEY TYRE SERVICE	REPAIR TYRE - Y86	1	35.00	
NV 7612	23/10/2014	AVON VALLEY TYRE SERVICE	SUPPLY & FIT WINDOW DRIVER SIDE - Y6947	1	330.00	
NV 7756	04/11/2014	AVON VALLEY TYRE SERVICE	REPAIR HYDRAULIC HOSE - Y600, SUPPLY & INSTALL TYRE - GREENHILLS FIRE TRUCK, REPAIR TYRE - Y000	1	1,060.72	

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EFT13410	25/11/2014	AVON WASTE	RUBBISH/ RECYCLING COLLECTION - 31/10/14	1		29,973.66
INV 14272	17/10/2014	AVON WASTE	RUBBISH/ RECYCLING COLLECTION - 17/10/14	1	9,737.18	
INV 14328	31/10/2014	AVON WASTE	RUBBISH/ RECYCLING COLLECTION - 31/10/14	1	20,236.48	
EFT13411	25/11/2014	BIBBY FINANCIAL SERVICES - ROAD SIGNS AUSTRALIA	MAINTENANCE SUPPLIES - DEPOT	1		1,154.56
INV 25339	23/10/2014	BIBBY FINANCIAL SERVICES - ROAD SIGNS AUSTRALIA	ROAD SIGNS - VARIOUS	1	161.70	
INV 25446	03/11/2014	BIBBY FINANCIAL SERVICES - ROAD SIGNS AUSTRALIA	STREET SIGNS - VARIOUS	1	99.66	
INV 25558/203/11/2014		BIBBY FINANCIAL SERVICES - ROAD SIGNS AUSTRALIA	MAINTENANCE SUPPLIES - DEPOT	1	526.90	
INV 25138	15/10/2014	BIBBY FINANCIAL SERVICES - ROAD SIGNS AUSTRALIA	ROAD SIGNS - VARIOUS	1	366.30	
EFT13412	25/11/2014	BRENT EDESELL HUMPHREY	SUPPLY GRAVEL 432M ³ - PENNY RD & FORREST OVAL DAM	1		950.40
INV 23/10/1423/10/2014		BRENT EDESELL HUMPHREY	SUPPLY GRAVEL 432M ³ - PENNY RD & FORREST OVAL DAM	1	950.40	
EFT13413	25/11/2014	BT SUPER FOR LIFE - CHRISTOPHER ADAMS	SUPERANNUATION CONTRIBUTIONS	1		393.20
INV SUPER 28/10/2014		BT SUPER FOR LIFE - CHRISTOPHER ADAMS	SUPERANNUATION CONTRIBUTIONS		196.60	
INV SUPER 11/11/2014		BT SUPER FOR LIFE - CHRISTOPHER ADAMS	SUPERANNUATION CONTRIBUTIONS		196.60	
EFT13414	25/11/2014	BT SUPER FOR LIFE - MICHAEL BECTON	SUPERANNUATION CONTRIBUTIONS	1		291.76
INV SUPER 28/10/2014		BT SUPER FOR LIFE - MICHAEL BECTON	SUPERANNUATION CONTRIBUTIONS		201.34	
INV SUPER 11/11/2014		BT SUPER FOR LIFE - MICHAEL BECTON	SUPERANNUATION CONTRIBUTIONS		90.42	
EFT13415	25/11/2014	BUSH CONTRACTING PTY LTD	FLOAT MULTITYRE ROLLER, WARDING RD - DEPOT	1		996.00
INV 4336	07/10/2014	BUSH CONTRACTING PTY LTD	WET HIRE - CHERRY PICKER	1	300.00	
INV 4336	07/10/2014	BUSH CONTRACTING PTY LTD	WEED SPRAYING - TENTH RD	1	300.00	
INV 4336	07/10/2014	BUSH CONTRACTING PTY LTD	FLOAT MULTITYRE ROLLER, WARDING RD - DEPOT	1	396.00	
EFT13416	25/11/2014	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	1		817.92
INV DEDUC28/10/2014		CARE SUPER	SUPERANNUATION CONTRIBUTIONS		104.86	

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INV SUPER 28/10/2014		CARE SUPER	SUPERANNUATION CONTRIBUTIONS		304.10	
INV DEDUC11/11/2014		CARE SUPER	SUPERANNUATION CONTRIBUTIONS		104.86	
INV SUPER 11/11/2014		CARE SUPER	SUPERANNUATION CONTRIBUTIONS		304.10	
EFT13417	25/11/2014	CARLTON UNITED BREWERS	ALCOHOL PURCHASES - YRCC	1		4,645.07
INV 750019	20/11/2014	CARLTON UNITED BREWERS	ALCOHOL PURCHASES - YRCC	1		4,645.07
EFT13418	25/11/2014	CELLARBRACTIONS DUKE OF YORK	ALCOHOL PURCHASES - OCT 14	1		475.88
INV 13	31/10/2014	CELLARBRACTIONS DUKE OF YORK	ALCOHOL PURCHASES - OCT 14	1		475.88
EFT13419	25/11/2014	CINDY REA KEEBLE	REIMBURSEMENT - BOOK PURCHASES - LIBRARY	1		958.72
INV 21/10/14	21/10/2014	CINDY REA KEEBLE	REIMBURSEMENT - BOOK PURCHASES - LIBRARY	1		958.72
EFT13420	25/11/2014	CLAW ENVIRONMENTAL	PROCESSING CHEMICAL DRUMS - DRUMMUSTER OCT 2014	1		1,082.68
INV 12910	23/10/2014	CLAW ENVIRONMENTAL	PROCESSING CHEMICAL DRUMS - DRUMMUSTER OCT 2014	1		1,082.68
EFT13421	25/11/2014	COCA-COLA AMATIL	YRCC - DRINK SUPPLIES	1		2,369.14
INV 207492	30/11/2014	COCA-COLA AMATIL	YRCC - DRINK SUPPLIES	1		2,369.14
EFT13422	25/11/2014	COOL CLEAR WATER GROUP LIMITED	WATER FILTRATION UNIT - OCT 14	1		66.00
INV 840819	01/11/2014	COOL CLEAR WATER GROUP LIMITED	WATER FILTRATION UNIT - OCT 14	1		66.00
EFT13423	25/11/2014	COUNTRY ARTS WA	ANNUAL SUBSCRIPTION - 14/15	1		110.00
INV 3949	01/10/2014	COUNTRY ARTS WA	ANNUAL SUBSCRIPTION - 14/15	1		110.00
EFT13424	25/11/2014	COURIER AUSTRALIA	FREIGHT - 30/10 - 7/11	1		255.94
INV 173	24/10/2014	COURIER AUSTRALIA	FREIGHT - EHO - PATHWEST 21/10	1		22.74
INV 172	17/10/2014	COURIER AUSTRALIA	FREIGHT - ADMIN - STAPLES 10/10/14	1		71.50
INV 175	07/11/2014	COURIER AUSTRALIA	FREIGHT - 30/10 - 7/11	1		161.70
EFT13425	25/11/2014	CREATIVE SPACES	SECOND INSTALMENT CULTURE HERITAGE INTERPRETATION MASTER PLAN	1		10,346.60

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INV 627	04/11/2014	CREATIVE SPACES	SECOND INSTALMENT CULTURE HERITAGE INTERPRETATION MASTER PLAN	1	10,346.60	
EFT13426	25/11/2014	CRIMEA GROWERS MARKET	YRCC - FRESH PRODUCE	1		875.06
INV 12086	29/10/2014	CRIMEA GROWERS MARKET	YRCC - FRESH PRODUCE	1	241.90	
INV 11769	15/10/2014	CRIMEA GROWERS MARKET	YRCC - FRESH PRODUCE	1	124.20	
INV 11924	22/10/2014	CRIMEA GROWERS MARKET	YRCC - FRESH PRODUCE	1	162.98	
INV 12253	05/11/2014	CRIMEA GROWERS MARKET	YRCC - FRESH PRODUCE	1	177.09	
INV 12424	12/11/2014	CRIMEA GROWERS MARKET	YRCC - FRESH PRODUCE	1	168.89	
EFT13427	25/11/2014	DARRY'S PLUMBING AND GAS	GREASE ARRESTOR CLEANING - YRCC	1		385.00
INV 3682	21/10/2014	DARRY'S PLUMBING AND GAS	GREASE ARRESTOR CLEANING - YRCC	1	385.00	
EFT13428	25/11/2014	DOMINIC CARBONE	CONSULTANCY FEES - ANNUAL FINANCIALS 2013/14	1		3,069.00
INV 35	16/10/2014	DOMINIC CARBONE	CONSULTANCY FEES - ANNUAL FINANCIALS 2013/14	1	3,069.00	
EFT13429	25/11/2014	E & M J ROSHER	KEYSWITCH - SEWEL TOW BEHIND ROAD SWEEPER - MINOR PLANT P122	1		326.60
INV 108578207/10/2014		E & M J ROSHER	KEYSWITCH - SEWEL TOW BEHIND ROAD SWEEPER - MINOR PLANT P122	1	326.60	
EFT13430	25/11/2014	EMFERT PTY LTD	SUPPLY FERTILISER X 2 TONNE	1		1,456.40
INV Y4730	23/10/2014	EMFERT PTY LTD	SUPPLY FERTILISER X 2 TONNE	1	1,456.40	
EFT13431	25/11/2014	ERIC DAVID ROUS	ANNUAL SMOKE ALARM TEST, REPLACE BATTERIES & REPAIRS - CENT UNITS	1		906.95
INV 5999	31/10/2014	ERIC DAVID ROUS	ANNUAL SMOKE ALARM TEST, REPLACE BATTERIES & REPAIRS - CENT UNITS	1	466.40	
INV 5997	23/10/2014	ERIC DAVID ROUS	REPAIR COOL ROOM LIGHTS - YRCC	1	440.55	
EFT13432	25/11/2014	ERROL JAMES SMITH	REFUND - CANCELLED BUILDING APPLICATION #2002647	1		92.00
INV 20/10/1420/10/2014		ERROL JAMES SMITH	REFUND - CANCELLED BUILDING APPLICATION #2002647	1	92.00	
EFT13433	25/11/2014	EXTERIA STREET & PARK OUTFITTERS	STAINLESS STEEL CHILLED WATER UNIT - SWIMMING POOL	1		1,617.00

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INV 5476	19/11/2014	EXTERIA STREET & PARK OUTFITTERS	STAINLESS STEEL CHILLED WATER UNIT - SWIMMING POOL	1	1,617.00	
EFT13434	25/11/2014	FUJI XEROX AUSTRALIA PTY LTD	PHOTOCOPY CHARGES 1/10 - 31/10	1		2,201.44
INV CN210031	10/2014	FUJI XEROX AUSTRALIA PTY LTD	PHOTOCOPY CHARGES 1/10 - 31/10	1	2,201.44	
EFT13435	25/11/2014	FULTON HOGAN INDUSTRIES PTY LTD	COLAS DRUMS 5 X 200L	1		1,430.00
INV 82285906	11/2014	FULTON HOGAN INDUSTRIES PTY LTD	COLAS DRUMS 5 X 200L	1	1,430.00	
EFT13436	25/11/2014	GHD PTY LTD	PLANNING & ENGINEERING CONSULTANCY SEPT/ OCT 14	1		4,376.90
INV 610023403	10/2014	GHD PTY LTD	PLANNING & ENGINEERING CONSULTANCY SEPT/ OCT 14	1	4,376.90	
EFT13437	25/11/2014	GLENWARRA DEVELOPMENT SERVICES	PLANNING CONSULTANCY FEES OCT 14 - PLANNING	1		4,455.00
INV 2014/5	04/11/2014	GLENWARRA DEVELOPMENT SERVICES	PLANNING CONSULTANCY FEES OCT 14 - PLANNING	1	4,455.00	
EFT13438	25/11/2014	GREENHILLS INN	REFUND LODGING HOUSE LICENCE NOT REQ'D	1		200.00
INV 24/10/14	24/10/2014	GREENHILLS INN	REFUND LODGING HOUSE LICENCE NOT REQ'D	1	200.00	
EFT13439	25/11/2014	H J SCHAUER & J S SCHAUER (CHRIS CLEAN)	CLEANING - OCT 14	1		1,683.00
INV YC111401	11/2014	H J SCHAUER & J S SCHAUER (CHRIS CLEAN)	CLEANING - OCT 14	1	1,683.00	
EFT13440	25/11/2014	HENDERSON, PJ & KD	REPAIR HOT WATER SYSTEM - SWIMMING POOL	1		301.62
INV 3498	17/11/2014	HENDERSON, PJ & KD	REPAIR HOT WATER SYSTEM - SWIMMING POOL	1	301.62	
EFT13441	25/11/2014	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1		1,859.89
INV 129710	27/10/2014	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1		365.23
INV 129302	13/10/2014	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1		451.08
INV 129515	21/10/2014	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1		448.05
INV 129895	03/11/2014	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1		114.00

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INV 130135	10/11/2014	HILLSEAFOOD WHOLESALE FOOD MERCHANTS	YRCC - FOOD PURCHASES	1	481.53	
EFT13442	25/11/2014	HISCO	YRCC - KITCHEN EQUIPMENT	1		157.77
INV 18938	11/11/2014	HISCO	YRCC - KITCHEN EQUIPMENT	1	157.77	
EFT13443	25/11/2014	HORIZON SURVEYS PTY LTD	SURVEY & PLAN PREPARATION - EMMET PLACE & LOT 500	1		3,080.00
INV 130105-28/10/2014		HORIZON SURVEYS PTY LTD	SURVEY & PLAN PREPARATION - EMMET PLACE & LOT 500	1	3,080.00	
EFT13444	25/11/2014	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	1		1,516.68
INV DEDUC28/10/2014		HOSTPLUS	SUPERANNUATION CONTRIBUTIONS		154.85	
INV SUPER 28/10/2014		HOSTPLUS	SUPERANNUATION CONTRIBUTIONS		699.52	
INV DEDUC11/11/2014		HOSTPLUS	SUPERANNUATION CONTRIBUTIONS		154.85	
INV SUPER 11/11/2014		HOSTPLUS	SUPERANNUATION CONTRIBUTIONS		507.46	
EFT13445	25/11/2014	IMAGE POSTCARDS	SUPPLY POSTCARDS/ MAGNETS - INFO SVS	1		345.00
INV 03	25/10/2014	IMAGE POSTCARDS	SUPPLY POSTCARDS/ MAGNETS - INFO SVS	1	345.00	
EFT13446	25/11/2014	ING CORPORATE SUPER	SUPERANNUATION CONTRIBUTIONS	1		1,102.62
INV SUPER 28/10/2014		ING CORPORATE SUPER	SUPERANNUATION CONTRIBUTIONS		409.95	
INV DEDUC28/10/2014		ING CORPORATE SUPER	SUPERANNUATION CONTRIBUTIONS		141.36	
INV DEDUC11/11/2014		ING CORPORATE SUPER	SUPERANNUATION CONTRIBUTIONS		141.36	
INV SUPER 11/11/2014		ING CORPORATE SUPER	SUPERANNUATION CONTRIBUTIONS		409.95	
EFT13447	25/11/2014	IOOF LIFETRACK SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		486.74
INV SUPER 28/10/2014		IOOF LIFETRACK SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS		243.37	
INV SUPER 11/11/2014		IOOF LIFETRACK SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS		243.37	
EFT13448	25/11/2014	IT VISION	OUTSOURCED PAYROLL IMPLEMENTATION & SERVICE YEAR 1 COST - QTR 1	1		13,255.00
INV 24614	31/10/2014	IT VISION	OUTSOURCED PAYROLL IMPLEMENTATION & SERVICE YEAR 1 COST - QTR 1	1	12,375.00	

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INV 24303	01/07/2014	IT VISION	TEMPLATE CHANGES - CAT RENEWAL	1	880.00	
EFT13449	25/11/2014	JASON SIGNMAKERS	PVC GUIDE POSTS DELINEATED - ROAD MAINTENANCE X 125	1		1,728.93
INV 156126	06/11/2014	JASON SIGNMAKERS	PVC GUIDE POSTS DELINEATED - ROAD MAINTENANCE X 125	1	1,505.63	
INV 156191	10/11/2014	JASON SIGNMAKERS	ROAD SIGNS - VARIOUS	1	223.30	
EFT13450	25/11/2014	JR & A HERSEY	GUIDE POSTS	1		1,402.50
INV 33819	03/11/2014	JR & A HERSEY	GUIDE POSTS	1	1,402.50	
EFT13451	25/11/2014	KATHRYN BROWN	REIMBURSEMENT - FOOD SUPPLIES & LAWN FERTILISER - YRCC	1		140.52
INV 22/10/14	22/10/2014	KATHRYN BROWN	REIMBURSEMENT - FOOD SUPPLIES & LAWN FERTILISER - YRCC	1	108.92	
INV 3/11/14	03/11/2014	KATHRYN BROWN	REIMBURSEMENT - MELBOURNE CUP FOOD SUPPLIES - YRCC	1	31.60	
EFT13452	25/11/2014	KEEBLE SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1		3,296.16
INV SUPER 28/10/2014	28/10/2014	KEEBLE SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		945.42	
INV DEDUC28/10/2014	28/10/2014	KEEBLE SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		700.92	
INV SUPER 11/11/2014	11/11/2014	KEEBLE SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		947.42	
INV DEDUC11/11/2014	11/11/2014	KEEBLE SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		702.40	
EFT13453	25/11/2014	KLEENHEAT GAS	BULK GAS X 332L - GWAMBY, FACILITY FEES - 31 GLEBE ST	1		578.38
INV 670865	31/10/2014	KLEENHEAT GAS	BULK GAS X 332L - GWAMBY, FACILITY FEES - 31 GLEBE ST	1	578.38	
EFT13454	25/11/2014	KLEENWEST DISTRIBUTORS	CLEANING ITEMS, STORAGE - SNAKE CONTROL	1		2,033.31
INV 10958	24/10/2014	KLEENWEST DISTRIBUTORS	CLEANING ITEMS - TOWN HALL	1	165.72	
INV 11055	29/10/2014	KLEENWEST DISTRIBUTORS	CLEANING ITEMS - VARIOUS, DISPOSABLE CUPS - ADMIN	1	189.64	
INV 11238	10/11/2014	KLEENWEST DISTRIBUTORS	CLEANING ITEMS, STORAGE - SNAKE CONTROL	1	1,116.91	
INV 11242	10/11/2014	KLEENWEST DISTRIBUTORS	CLEANING ITEMS - YRCC	1	529.25	

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INV 11333	19/11/2014	KLEENWEST DISTRIBUTORS	CLEANING ITEMS - YRCC	1	31.79	
EFT13455	25/11/2014	LANDGATE	LAND ENQUIRIES SEPT 14 - LEASES	1		84.55
INV 304179-29/10/2014	29/10/2014	LANDGATE	MINING TENEMENTS SCHEDULE M2014/7	1	36.55	
INV 583406 01/10/2014	01/10/2014	LANDGATE	LAND ENQUIRIES SEPT 14 - LEASES	1	48.00	
EFT13456	25/11/2014	LANDMARK	FIRE HOSE REEL & FITTINGS - P122	1		573.10
INV 96045222/10/2014	22/10/2014	LANDMARK	FIRE HOSE REEL & FITTINGS - P122	1	573.10	
EFT13457	25/11/2014	LAWN DOCTOR	VERTIMOWING & VERTIDRAINING TREATMENT LAWNS - FORREST OVAL	1		9,603.00
INV 716387 18/11/2014	18/11/2014	LAWN DOCTOR	VERTIMOWING & VERTIDRAINING TREATMENT LAWNS - FORREST OVAL	1	9,603.00	
EFT13458	25/11/2014	LEISURE INSTITUTE OF WESTERN AUSTRALIA	LIWA MEMBERSHIP/ ACCREDITATION 2014/15 - W.LIVINGSTONE	1		110.00
INV 201372929/09/2014	09/2014	LEISURE INSTITUTE OF WESTERN AUSTRALIA	LIWA MEMBERSHIP/ ACCREDITATION 2014/15 - W.LIVINGSTONE	1	110.00	
EFT13459	25/11/2014	LGIS RISK MANAGEMENT	REGIONAL RISK CO-ORDINATOR FEES - JULY/DEC 2014	1		4,693.70
INV 156-01128/10/2014	28/10/2014	LGIS RISK MANAGEMENT	REGIONAL RISK CO-ORDINATOR FEES - JULY/DEC 2014	1	4,693.70	
EFT13460	25/11/2014	LGIS WA	INSURANCE 14/15 VARIOUS - SECOND INSTALMENT	1		133,787.73
INV 100-11916/10/2014	16/10/2014	LGIS WA	PUBLIC LIABILITY - INSURANCE 14/15 SECOND INSTALMENT	1	24,659.60	
INV 100-11916/10/2014	16/10/2014	LGIS WA	WORKERS COMPENSATION INSURANCE 14/15 - SECOND INSTALMENT	1	58,177.72	
INV 100-11916/10/2014	16/10/2014	LGIS WA	PROPERTY INSURANCE 14/15 - SECOND INSTALMENT	1	50,950.41	
EFT13461	25/11/2014	LIQUID MIX (WA) PTY LTD	YRCC - ALCOHOL PURCHASES	1		3,730.01
INV 151226 15/10/2014	15/10/2014	LIQUID MIX (WA) PTY LTD	ALCOHOL PURCHASES - YRCC	1	1,534.29	
INV 154870 05/11/2014	05/11/2014	LIQUID MIX (WA) PTY LTD	YRCC - ALCOHOL PURCHASES	1	2,195.72	
EFT13462	25/11/2014	MAL AUTOMOTIVES	VEHICLE SERVICING - INCL. PRE FIRE SEASON	1		12,624.85
INV 17190 21/10/2014	21/10/2014	MAL AUTOMOTIVES	COMMUNITY BUS SERVICE - PER SCHEDULE	1	895.80	

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INV 17221	1/27/10/2014	MAL AUTOMOTIVES	BURGES FIRE TRUCK SERVICE & MALBELLING FIRE TRUCK SERVICE - PRE FIRE SEASON	1	3,194.33	
INV 17219	27/10/2014	MAL AUTOMOTIVES	GREENHILLS FIRE TRUCK SERVICE & TALBOT FIRE TRUCK SERVICE - PRE FIRE SEASON	1	8,194.12	
INV 17130	07/10/2014	MAL AUTOMOTIVES	JOHN DEERE LOADER Y600 - MAINTENANCE - CUTTING EDGE	1	65.00	
INV 17183	20/10/2014	MAL AUTOMOTIVES	SERVICE 42,000KM - Y86	1	275.60	
EFT13463	25/11/2014	MARKET CREATIONS	SSL CERTIFICATE 2014/15	1		231.00
INV DH6-1	19/09/2014	MARKET CREATIONS	SSL CERTIFICATE 2014/15	1	231.00	
EFT13464	25/11/2014	MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES - PLANNING	1		1,043.82
INV 82973	24/10/2014	MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES - PLANNING	1	1,043.82	
EFT13465	25/11/2014	MCLERNONS	OFFICE CHAIRS X 3 - ADMIN	1		447.00
INV 70357	10/11/2014	MCLERNONS	OFFICE CHAIRS X 3 - ADMIN	1	447.00	
EFT13466	25/11/2014	MELISSA DIANNE WELSH	CROSSOVER SUBSIDY LOT 2 - 5 CHAMBERLIN ST, YORK	1		575.00
INV 10/11/14	10/11/2014	MELISSA DIANNE WELSH	CROSSOVER SUBSIDY LOT 2 - 5 CHAMBERLIN ST, YORK	1	575.00	
EFT13467	25/11/2014	METAL ARTWORK CREATIONS	ALUMINIUM DOOR PLATE - SHIRE PRESIDENT	1		19.25
INV 45572	14/11/2014	METAL ARTWORK CREATIONS	ALUMINIUM DOOR PLATE - SHIRE PRESIDENT	1	19.25	
EFT13468	25/11/2014	MRS MACS	FOOD PURCHASES - YRCC	1		62.20
INV 3543362	16/10/2014	MRS MACS	FOOD PURCHASES - YRCC	1	62.20	
EFT13469	25/11/2014	NORM REYNOLDS ELECTRICAL & FURNITURE	VEHICLE PHONE CHARGER - DEPOT	1		14.00
INV 103465	25/08/2014	NORM REYNOLDS ELECTRICAL & FURNITURE	VEHICLE PHONE CHARGER - DEPOT	1	14.00	
EFT13470	25/11/2014	OFFICEWORKS	OFFICE SUPPLIES - ADMIN	1		410.59
INV 30015700	1/10/2014	OFFICEWORKS	OFFICE SUPPLIES - ADMIN	1	410.59	
EFT13471	25/11/2014	OPUS INTERNATIONAL CONSULTANTS	ROMAN II - CONSULTANCY & DATA UPDATE	1		792.00

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INV 45872	24/10/2014	OPUS INTERNATIONAL CONSULTANTS	ROMAN II - CONSULTANCY & DATA UPDATE	1	792.00	
EFT13472	25/11/2014	ORICA AUSTRALIA PTY LTD	2 X 70KG CYLINDERS CHLORINE GAS - SWIMMING POOL	1		870.28
INV 54159363	1/10/2014	ORICA AUSTRALIA PTY LTD	CHLORINE SERVICE FEE OCT 14 - SWIMMING POOL	1	80.48	
INV 541794005	1/1/2014	ORICA AUSTRALIA PTY LTD	2 X 70KG CYLINDERS CHLORINE GAS - SWIMMING POOL	1	789.80	
EFT13473	25/11/2014	PARAGON SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1		382.24
INV SUPER 28	10/2014	PARAGON SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		191.12	
INV SUPER 11	11/2014	PARAGON SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		191.12	
EFT13474	25/11/2014	PARS RURAL PTY LTD	WEED SPRAYING CHEMICALS - DEPOT, NEWCASTLE ST	1		833.00
INV D534	30/09/2014	PARS RURAL PTY LTD	WEED SPRAYING CHEMICALS - DEPOT, NEWCASTLE ST	1	833.00	
EFT13475	25/11/2014	PERFECT COMPUTER SOLUTIONS PTY LTD	COMPUTER SUPPORT - SEPT/OCT 14	1		2,915.00
INV 20157	28/08/2014	PERFECT COMPUTER SOLUTIONS PTY LTD	COMPUTER SUPPORT - AUG 14	1	467.50	
INV 20277	23/10/2014	PERFECT COMPUTER SOLUTIONS PTY LTD	SUPPLY LASER PRINTER X 2 - CEO SEC/ HR OFFICER	1	790.00	
INV 20259	16/10/2014	PERFECT COMPUTER SOLUTIONS PTY LTD	COMPUTER SUPPORT - SEPT/OCT 14	1	850.00	
INV 20199	16/09/2014	PERFECT COMPUTER SOLUTIONS PTY LTD	COMPUTER SUPPORT - AUG/ SEPT 14	1	340.00	
INV 20327	13/11/2014	PERFECT COMPUTER SOLUTIONS PTY LTD	COMPUTER SUPPORT 3-7/11/14	1	467.50	
EFT13476	25/11/2014	PERTH SCIENTIFIC EQUIPMENT	DRAINAGE DYE	1		78.10
INV 14379	04/11/2014	PERTH SCIENTIFIC EQUIPMENT	DRAINAGE DYE	1	78.10	
EFT13477	25/11/2014	PETTY CASH	PETTY CASH RECOUP	1		168.20
INV 19/11/14	19/11/2014	PETTY CASH	PETTY CASH RECOUP	1	168.20	
EFT13478	25/11/2014	PFD FOOD SERVICES PTY LTD	FOOD PURCHASES - YRCC	1		1,401.85
INV JT5027831	1/10/2014	PFD FOOD SERVICES PTY LTD	YRCC - FOOD PUCHASES	1	262.10	
INV JT3774617	10/2014	PFD FOOD SERVICES PTY LTD	FOOD PURCHASES - YRCC	1	515.05	
INV JT4396124	10/2014	PFD FOOD SERVICES PTY LTD	FOOD PURCHASES - YRCC	1	196.85	

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INV JT5662607	11/2014	PFD FOOD SERVICES PTY LTD	YRCC - FOOD PURCHASES	1	314.90	
INV JT6297814	11/2014	PFD FOOD SERVICES PTY LTD	YRCC - FOOD PURCHASES	1	112.95	
EFT13479	25/11/2014	PORTNER PRESS PTY LTD	HEALTH & SAFETY 2014 - UPDATE 7	1		77.00
INV D1611261	10/2014	PORTNER PRESS PTY LTD	HEALTH & SAFETY 2014 - UPDATE 7	1	77.00	
EFT13480	25/11/2014	QUAIRADING EARTHMOVING CO	DOZER HIRE - PUSH UP GRAVEL - HAMERSLEY SIDING RD	1		13,398.00
INV 17507	20/08/2014	QUAIRADING EARTHMOVING CO	DOZER HIRE - PUSH UP GRAVEL - HAMERSLEY SIDING RD	1	7,128.00	
INV 17507	20/08/2014	QUAIRADING EARTHMOVING CO	DOZER HIRE - PUSH UP GRAVEL - CAMERON RD	1	6,270.00	
EFT13481	25/11/2014	RESULTS SALES PROMOTION PTY LTD	AUSTRALIA DAY 2015 SACHETS X 250	1		386.75
INV 10688	06/11/2014	RESULTS SALES PROMOTION PTY LTD	AUSTRALIA DAY 2015 SACHETS X 250	1	386.75	
EFT13482	25/11/2014	RETAIL EMPLOYEES SUPERANNUATION TRUST	SUPERANNUATION CONTRIBUTIONS	1		676.70
INV SUPER 28/10/2014		RETAIL EMPLOYEES SUPERANNUATION TRUST	SUPERANNUATION CONTRIBUTIONS		338.35	
INV SUPER 11/11/2014		RETAIL EMPLOYEES SUPERANNUATION TRUST	SUPERANNUATION CONTRIBUTIONS		338.35	
EFT13483	25/11/2014	SCREAIGHS	FREIGHT - ALCOHOL YRCC - 16/10/14	1		440.50
INV 306047	21/10/2014	SCREAIGHS	FREIGHT - ALCOHOL YRCC - 16/10/14	1	149.33	
INV 306092	10/11/2014	SCREAIGHS	FREIGHT - ALCOHOL YRCC - 6/11/14	1	117.92	
INV 306108	18/11/2014	SCREAIGHS	FREIGHT - DEPOT - 14/11/14	1	107.25	
INV 306107	18/11/2014	SCREAIGHS	FREIGHT - YRCC -13/11/14	1	66.00	
EFT13484	25/11/2014	SENSIS PTY LTD	YELLOW PAGES ONLINE LISTING - INFO SVS INSTALMENT 1&2 OF 12	1		15.73
INV 028870120	10/2014	SENSIS PTY LTD	YELLOW PAGES ONLINE LISTING - INFO SVS INSTALMENT 1&2 OF 12	1	15.73	
EFT13485	25/11/2014	SHIRE OF BROOKTON	POLICY DEVELOPMENT TRAINING & REFRESHMENTS 5/9 X 4	1		1,635.20
INV 4109	23/10/2014	SHIRE OF BROOKTON	POLICY DEVELOPMENT TRAINING & REFRESHMENTS 5/9 X 4	1	1,635.20	

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EFT13486	25/11/2014	SHIRE OF NORTHAM	TIPPING FEES - SEPT/OCT 14	1		17,228.20
INV 13553	22/10/2014	SHIRE OF NORTHAM	TIPPING FEES - SEPT 14	1	8,351.20	
INV 13722	14/11/2014	SHIRE OF NORTHAM	TIPPING FEES - OCT 14	1	8,877.00	
EFT13487	25/11/2014	SHIRE OF YORK	SENIORS APPRECIATION DAY - SPONSORSHIP 2014, TOWN HALL HIRE & SET UP FEES 20-21/10/14	1		3,514.22
INV 23/10/1423/10/2014		SHIRE OF YORK	SUPPLY GRAVEL - VARIOUS	1	369.60	
INV 22/10/1422/10/2014		SHIRE OF YORK	SENIORS APPRECIATION DAY - SPONSORSHIP 2014, TOWN HALL HIRE & SET UP FEES 20-21/10/14	1	2,316.00	
INV 5298	14/07/2014	SHIRE OF YORK	STANDPIPE WATER USE - APRIL/JUNE 14 - VARIOUS	1	828.62	
EFT13488	25/11/2014	SIGMA CHEMICALS	LANE ROPES & STEPS - SWIMMING POOL	1		1,888.00
INV 67853/027/10/2014		SIGMA CHEMICALS	SWIMMING POOL CHEMICALS & TESTING STRIPS	1	233.00	
INV 67661/024/10/2014		SIGMA CHEMICALS	LANE ROPES & STEPS - SWIMMING POOL	1	1,655.00	
EFT13489	25/11/2014	SLIDE & RIDE CONTRACTING	TRANSPORT MOWERS - DEPOT - ABERNETHY RD BELMONT 93KM @ \$3 PER KM	1		306.90
INV 93	23/10/2014	SLIDE & RIDE CONTRACTING	TRANSPORT MOWERS - DEPOT - ABERNETHY RD BELMONT 93KM @ \$3 PER KM	1	306.90	
EFT13490	25/11/2014	SPECIALISED TREE SERVICE	PALM TREE REMOVAL X 10 - SWIMMING POOL	1		1,980.00
INV 1742	04/11/2014	SPECIALISED TREE SERVICE	PALM TREE REMOVAL X 10 - SWIMMING POOL	1	1,980.00	
EFT13491	25/11/2014	STAPLES	OFFICE SUPPLIES - ENGINEERING & STATIONERY - ADMIN	1		896.64
INV 901309504/11/2014		STAPLES	OFFICE SUPPLIES - ENGINEERING & STATIONERY - ADMIN	1	896.64	
EFT13492	25/11/2014	STATE LIBRARY OF WESTERN AUSTRALIA	LOST/ DAMAGED LIBRARY ITEMS X 1	1		90.20
INV RI0062429/10/2014		STATE LIBRARY OF WESTERN AUSTRALIA	LOST/ DAMAGED LIBRARY ITEMS X 1	1	40.70	
INV RI0060615/10/2014		STATE LIBRARY OF WESTERN AUSTRALIA	LOST/ DAMAGED LIBRARY ITEMS X 1	1	22.00	
INV RI0061722/10/2014		STATE LIBRARY OF WESTERN AUSTRALIA	LOST/ DAMAGED LIBRARY ITEMS X 1	1	19.80	
INV RI0052627/08/2014		STATE LIBRARY OF WESTERN AUSTRALIA	LOST/ DAMAGED LIBRARY ITEMS X 2	1	7.70	

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EFT13493	25/11/2014	T-QUIP	VERTICUTTER - SUPPLY & SERVICE BLADES - MINOR PLANT P122	1		1,771.70
INV 49270	26/09/2014	T-QUIP	VERTICUTTER - SUPPLY & SERVICE BLADES - MINOR PLANT P122	1	1,771.70	
EFT13494	25/11/2014	TEXTILE TRADERS	CURTAIN FABRIC SUPPLIES - RESIDENCY MUSEUM	1		90.00
INV 9912	05/11/2014	TEXTILE TRADERS	CURTAIN FABRIC SUPPLIES - RESIDENCY MUSEUM	1	90.00	
EFT13495	25/11/2014	THE FARM SHOP (YORK)	CAT FOOD - CAT POUND	1		55.00
INV 890020014	11/2014	THE FARM SHOP (YORK)	CAT FOOD - CAT POUND	1	55.00	
EFT13496	25/11/2014	THE NOSH & NOD	ACCOMMODATION - A. BROOKS EXCAVATOR DRIVER	1		880.00
INV Z1277529	10/2014	THE NOSH & NOD	ACCOMMODATION - A. BROOKS EXCAVATOR DRIVER	1	880.00	
EFT13497	25/11/2014	THE PERTH MINT AUSTRALIA	2015 AUSTRALIAN \$1 CITIZENSHIP COINS X 10	1		67.71
INV SI-135019	11/2014	THE PERTH MINT AUSTRALIA	2015 AUSTRALIAN \$1 CITIZENSHIP COINS X 10	1	67.71	
EFT13498	25/11/2014	THE WORKWEAR GROUP	UNIFORM SUPPLIES - P.LAW	1		224.40
INV 087627714	11/2014	THE WORKWEAR GROUP	UNIFORM SUPPLIES - P.LAW	1	224.40	
EFT13499	25/11/2014	THE YORK SOCIETY (INC)	SHIRE ART PURCHASE 2014	1		1,216.00
INV 0104	04/10/2014	THE YORK SOCIETY (INC)	SHIRE ART PURCHASE 2014	1	820.00	
INV 64	24/10/2014	THE YORK SOCIETY (INC)	SUPPLY BOOK X 25 - INFO SVS	1	148.50	
INV 65	05/11/2014	THE YORK SOCIETY (INC)	SUPPLY BOOKS X 27 - RESIDENCY MUSEUM	1	247.50	
EFT13500	25/11/2014	TOTAL EDEN MIDLAND	SPRINKLER PARTS - DEPOT	1		3,283.26
INV 723647122	08/2014	TOTAL EDEN MIDLAND	SPRINKLER PARTS - DEPOT	1	3,256.63	
INV 735224107	11/2014	TOTAL EDEN MIDLAND	RETIC SUPPLIES - AVON PARK	1	26.63	
EFT13501	25/11/2014	TREASURY WINE ESTATES AUSTRALIA LTD	ALCOHOL PURCHASES - YRCC	1		356.60
INV 524505504	11/2014	TREASURY WINE ESTATES AUSTRALIA LTD	ALCOHOL PURCHASES - YRCC	1	356.60	
EFT13502	25/11/2014	VANGUARD PRESS	WINDOW FACED ENVELOPES X 9000 - ADMIN OFFICE	1		1,034.00

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INV 7563	22/10/2014	VANGUARD PRESS	WINDOW FACED ENVELOPES X 9000 - ADMIN OFFICE	1	1,034.00	
EFT13503	25/11/2014	VISIMAX SAFETY PRODUCTS	INFRINGEMENT BOOKS X 5 - RANGER	1		88.20
INV 4464	12/11/2014	VISIMAX SAFETY PRODUCTS	INFRINGEMENT BOOKS X 5 - RANGER	1	88.20	
EFT13504	25/11/2014	WA SUPER	SUPERANNUATION CONTRIBUTIONS	1		24,154.50
INV SUPER 28/10/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		8,841.60	
INV DEDUC28/10/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		38.71	
INV DEDUC28/10/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		106.46	
INV DEDUC28/10/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		890.00	
INV DEDUC28/10/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		176.73	
INV DEDUC28/10/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		112.78	
INV DEDUC28/10/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		1,752.01	
INV DEDUC28/10/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		96.83	
INV DEDUC28/10/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		64.49	
INV DEDUC28/10/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		128.97	
INV SUPER 11/11/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		8,573.57	
INV DEDUC11/11/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		38.71	
INV DEDUC11/11/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		106.46	
INV DEDUC11/11/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		890.00	
INV DEDUC11/11/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		176.73	
INV DEDUC11/11/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		112.78	
INV DEDUC11/11/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		1,757.38	
INV DEDUC11/11/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		96.83	
INV DEDUC11/11/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		64.49	
INV DEDUC11/11/2014		WA SUPER	SUPERANNUATION CONTRIBUTIONS		128.97	
EFT13505	25/11/2014	WATERMAN IRRIGATION	MAINTENANCE - BURGESS SIDING STANDPIPE	1		638.00

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 11738	21/10/2014	WATERMAN IRRIGATION	MAINTENANCE - BURGESS SIDING STANDPIPE	1	638.00	
EFT13506	25/11/2014	WEST AUSTRALIAN NEWSPAPERS	ADVERT - DEATH NOTICES	1		83.50
INV 100600131	10/2014	WEST AUSTRALIAN NEWSPAPERS	ADVERT - DEATH NOTICE - R.HEAD 14/10/14	1	41.75	
INV 100600131	10/2014	WEST AUSTRALIAN NEWSPAPERS	ADVERT - DEATH NOTICE - R.CARTER 17/10	1	41.75	
EFT13507	25/11/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	INTRANET DEVELOPMENT & SETUP - ADMIN	1		7,857.89
INV I30464224	10/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	ADVERTISING - TENDER REQUEST FOR SUPPLY & APPLICATION BITUMINOUS SURFACES	1	1,526.18	
INV I30464224	10/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	ADVERTISING - DRAFT EVENTS POLICY	1	111.32	
INV I30464224	10/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	ADVERTISING - MANAGER WORKS & SERVICES 6/9/14	1	1,117.82	
INV I30471907	11/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	ADVERTISING - PUBLIC NOTICE FIREBREAK REMINDER	1	121.35	
INV I30472007	11/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	ADVERTISING - EMPLOYMENT	1	302.56	
INV I30458115	10/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	INTRANET DEVELOPMENT & SETUP - ADMIN	1	4,647.01	
INV I30472218	11/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	2014 LOCAL GOVERNMENT DIRECTORY - DEPOT	1	31.65	
EFT13508	25/11/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS	1		3,713.18
INV 65	17/11/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS		3,713.18	
EFT13509	25/11/2014	WESTSCHEME SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	1		391.81
INV SUPER 28	10/2014	WESTSCHEME SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS		194.89	
INV SUPER 11	11/2014	WESTSCHEME SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS		196.92	
EFT13510	25/11/2014	WH & B MARWICK	SUPPLY BOOK X 8 MARWICKS OF YORK - INFO SVS	1		120.00
INV 22117	25/10/2014	WH & B MARWICK	SUPPLY BOOK X 8 MARWICKS OF YORK - INFO SVS	1	120.00	
EFT13511	25/11/2014	WHEATBELT SAFETYWEAR	PROTECTIVE GEAR/WORKS UNIFORMS	1		677.00
INV 5613	15/10/2014	WHEATBELT SAFETYWEAR	PROTECTIVE GEAR/WORKS UNIFORMS	1	138.00	

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INV 5644	30/10/2014	WHEATBELT SAFETYWEAR	PROTECTIVE GEAR/WORKS UNIFORMS	1	120.00	
INV 5614	15/10/2014	WHEATBELT SAFETYWEAR	PROTECTIVE GEAR/WORKS UNIFORMS	1	79.00	
INV 5677	13/11/2014	WHEATBELT SAFETYWEAR	PROTECTIVE GEAR/WORKS UNIFORMS	1	180.00	
INV 5675	12/11/2014	WHEATBELT SAFETYWEAR	PROTECTIVE GEAR/WORKS UNIFORMS	1	160.00	
EFT13512	25/11/2014	WORMALD	ANNUAL FIRE EXTINGUISHER SERVICE - 2014/15	1		1,622.50
INV 149037	124/09/2014	WORMALD	ANNUAL FIRE EXTINGUISHER SERVICE - 2014/15	1		1,622.50
EFT13513	25/11/2014	WRIGHT EXPRESS FUEL CARDS AUST (MOTORCHARGE)	GULL CARD	1		1,348.27
INV 137079031	1/10/2014	WRIGHT EXPRESS FUEL CARDS AUST (MOTORCHARGE)	GULL CARD	1		1,320.27
INV 141718331	1/10/2014	WRIGHT EXPRESS FUEL CARDS AUST (MOTORCHARGE)	GULL CARD	1		28.00
EFT13514	25/11/2014	YORK & DISTRICTS COMMUNITY MATTERS	ADVERTISING	1		1,304.00
INV 7893	29/10/2014	YORK & DISTRICTS COMMUNITY MATTERS	ADVERTISING	1		1,304.00
EFT13515	25/11/2014	YORK AUTO ELECTRICS	SUPPLY & FIT ELECTRIC WINDOW SWITCHES - FUSO TRUCK Y4099	1		500.50
INV 8503	14/11/2014	YORK AUTO ELECTRICS	SUPPLY & FIT ELECTRIC WINDOW SWITCHES - FUSO TRUCK Y4099	1		500.50
EFT13516	25/11/2014	YORK COMMUNITY RADIO INC.	SPONSORSHIP 14/15 - RATES, INSURANCE & LEASE FEES	1		2,662.68
INV 27/10/14	27/10/2014	YORK COMMUNITY RADIO INC.	VOICE OF THE AVON - SPONSORSHIP 14/15	1		1,000.00
INV 30/10/14	30/10/2014	YORK COMMUNITY RADIO INC.	SPONSORSHIP 14/15 - RATES, INSURANCE & LEASE FEES	1		1,662.68
EFT13517	25/11/2014	YORK COMMUNITY RESOURCE CENTRE INC	YORK CALENDARS 2015 - INFO SVS	1		72.00
INV 2730	31/10/2014	YORK COMMUNITY RESOURCE CENTRE INC	YORK CALENDARS 2015 - INFO SVS	1		72.00
EFT13518	25/11/2014	YORK HOME HARDWARE	SUPPLIES - OCT 14	1		880.26
INV MUSEU31	10/2014	YORK HOME HARDWARE	MAINTENANCE SUPPLIES - RESIDENCY MUSEUM	1		189.00
INV 31/10/14	31/10/2014	YORK HOME HARDWARE	SUPPLIES - OCT 14	1		691.26

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EFT13519	25/11/2014	YORK IGA	SUPPLIES OCT 14 - YRCC	1		1,194.38
INV 6412013	1/10/2014	YORK IGA	SUPPLIES OCT 14 - RESIDENCY MUSEUM	1	65.52	
INV 6412045	1/10/2014	YORK IGA	SUPPLIES OCT 14 - YRCC	1	672.06	
INV 6412023	1/10/2014	YORK IGA	SUPPLIES OCT 14 - SHIRE OF YORK	1	456.80	
EFT13520	25/11/2014	YORK NEWSAGENCY	PAPERS - OCT 14	1		74.00
INV 10844	27/10/2014	YORK NEWSAGENCY	PAPERS - OCT 14	1	74.00	
EFT13521	25/11/2014	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1		1,329.95
INV 656245	23/10/2014	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1	211.88	
INV 656246	30/10/2014	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1	249.10	
INV 656247	07/11/2014	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1	317.39	
INV 656248	12/11/2014	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1	176.68	
INV 656243	16/10/2014	YORK QUALITY BUTCHERS	YRCC - MEAT SUPPLIES	1	374.90	
EFT13522	25/11/2014	CELLARBRATIONS DUKE OF YORK	REFRESHMENTS - CELLARBRATIONS - SENIORS APPRECIATION DAY 2014	2		24.95
INV T41	19/11/2014	CELLARBRATIONS DUKE OF YORK	REFRESHMENTS - CELLARBRATIONS - SENIORS APPRECIATION DAY 2014		24.95	
EFT13523	25/11/2014	CRACKAJACK PARTY HIRE	TRESTLE TABLE CLOTH HIRE - CRACKAJACK PARTY HIRE - SENIORS APPRECIATION DAY 2014	2		158.40
INV T41	19/11/2014	CRACKAJACK PARTY HIRE	TRESTLE TABLE CLOTH HIRE - CRACKAJACK PARTY HIRE - SENIORS APPRECIATION DAY 2014		158.40	
EFT13524	25/11/2014	SHIRE OF YORK	CATERING - YRCC - SENIORS APPRECIATION DAY 2014	2		1,680.00
INV T41	19/11/2014	SHIRE OF YORK	CATERING - YRCC - SENIORS APPRECIATION DAY 2014		1,680.00	
EFT13525	25/11/2014	YORK & DISTRICTS COMMUNITY MATTERS	ADVERTISING	2		170.00
INV T41	19/11/2014	YORK & DISTRICTS COMMUNITY MATTERS	ADVERTISING		170.00	
EFT13526	25/11/2014	YORK IGA	GROCERY SUPPLIES - YORK IGA - SENIORS APPRECIATION DAY 2014	2		357.20
INV T41	19/11/2014	YORK IGA	GROCERY SUPPLIES - YORK IGA - SENIORS APPRECIATION DAY 2014		357.20	

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EFT13527	26/11/2014	AMP BANKING	MUNICIPAL AT CALL DEPOSIT @ 3.15%, MUNICIPAL NOTICE ACCOUNT DEPOSIT @ 3.30%	1	500,000.00	500,000.00
INV 26/11/14	26/11/2014	AMP BANKING	MUNICIPAL AT CALL DEPOSIT @ 3.15%, MUNICIPAL NOTICE ACCOUNT DEPOSIT @ 3.30%	1	500,000.00	
EFT13528	26/11/2014	CINDY REA KEEBLE	REIMBURSEMENT - BOOK PURCHASES - LIBRARY	1		424.63
INV 18/11/14	18/11/2014	CINDY REA KEEBLE	REIMBURSEMENT - BOOK PURCHASES - LIBRARY	1	424.63	
EFT13529	26/11/2014	ME BANK	MUNICIPAL TERM DEPOSIT @ 3.45% - 90 DAYS	1	250,000.00	
INV 26/11/14	26/11/2014	ME BANK	MUNICIPAL TERM DEPOSIT @ 3.45% - 90 DAYS	1	250,000.00	
EFT13530	26/11/2014	NORTHAM HOLDEN	Y837 - INSURANCE & PLATE FEES	1		235.60
INV 1ENI9601/10	26/11/2014	NORTHAM HOLDEN	Y837 - INSURANCE & PLATE FEES	1	235.60	
EFT13531	28/11/2014	COACH ACCOMMODATION SPECIALISTS	ANNUAL MEMBERSHIP CAS MARKETING & PROMOTION SERVICE 1/1/14 - 31/10/15	1	275.00	
INV 92355	13/11/2014	COACH ACCOMMODATION SPECIALISTS	ANNUAL MEMBERSHIP CAS MARKETING & PROMOTION SERVICE 1/1/14 - 31/10/15	1	275.00	
31305	25/11/2014	ASGARD	SUPERANNUATION CONTRIBUTIONS	1		2,151.89
INV SUPER 28/10/2014	28/10/2014	ASGARD	SUPERANNUATION CONTRIBUTIONS		222.95	
INV DEDUC28/10/2014	28/10/2014	ASGARD	SUPERANNUATION CONTRIBUTIONS		885.00	
INV SUPER 11/11/2014	11/11/2014	ASGARD	SUPERANNUATION CONTRIBUTIONS		158.94	
INV DEDUC11/11/2014	11/11/2014	ASGARD	SUPERANNUATION CONTRIBUTIONS		885.00	
31306	25/11/2014	BUNNINGS MIDLAND	WASH SHED - CAT POUND	1		499.00
INV 2180/9921/10/2014	25/11/2014	BUNNINGS MIDLAND	WASH SHED - CAT POUND	1	499.00	
31307	25/11/2014	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	1		406.72
INV SUPER 28/10/2014	28/10/2014	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS		203.36	
INV SUPER 11/11/2014	11/11/2014	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS		203.36	
31308	25/11/2014	COLIN JOHN DWYER	CROSS OVER SUBSIDY FOR LOT 116 - 12 DURABLE ST, YORK	1		500.00

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INV 22/08/1422/08/2014		COLIN JOHN DWYER	CROSS OVER SUBSIDY FOR LOT 116 - 12 DURABLE ST, YORK	1	500.00	
31309	25/11/2014	HESTA	SUPERANNUATION CONTRIBUTIONS	1		58.76
INV SUPER 28/10/2014		HESTA	SUPERANNUATION CONTRIBUTIONS		58.76	
31310	25/11/2014	MEAT INDUSTRY EMPLOYEES SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1		392.78
INV SUPER 28/10/2014		MEAT INDUSTRY EMPLOYEES SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		196.39	
INV SUPER 11/11/2014		MEAT INDUSTRY EMPLOYEES SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		196.39	
31311	25/11/2014	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	1		39.16
INV SUPER 28/10/2014		PRIME SUPER	SUPERANNUATION CONTRIBUTIONS		39.16	
31312	25/11/2014	SYNERGY	ELECTRICITY 25/9 - 24/10 - STREETLIGHTS	1		7,337.05
INV 430153724/10/2014		SYNERGY	ELECTRICITY 9/8 - 23/10 OLD CEMETERY	1	32.55	
INV 696999024/10/2014		SYNERGY	ELECTRICITY 5/8 - 23/10 - PEACE PARK	1	368.35	
INV 785488331/10/2014		SYNERGY	ELECTRICITY 1/10 - 31/10 POWERWATCH LIGHTING	1	772.70	
INV 467568303/11/2014		SYNERGY	ELECTRICITY 25/9 - 24/10 - STREETLIGHTS	1	6,163.45	
31313	25/11/2014	TELSTRA	TELEPHONE/ INTERNET 25/9 - 2/10	1		4,758.97
INV 943428202/10/2014		TELSTRA	TELEPHONE/ INTERNET 25/9 - 2/10	1	3,397.38	
INV 270527030/10/2014		TELSTRA	PHONE/ INTERNET ACCESS 22/10 - 22/11 - INFO SVS	1	167.77	
INV 943672308/11/2014		TELSTRA	TELEPHONE/ INTERNET 8/10 - 7/11 - RESIDENCY MUSEUM	1	89.73	
INV 333486411/11/2014		TELSTRA	MOBILE PHONES 11/10-10/11	1	1,091.88	
INV 406257411/11/2014		TELSTRA	MOBILE WORKS - 11/10-10/11	1	12.21	
31314	25/11/2014	TOWER SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	1		1,091.03
INV SUPER 28/10/2014		TOWER SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		432.83	
INV DEDUC28/10/2014		TOWER SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		149.25	
INV SUPER 11/11/2014		TOWER SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		378.45	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV DEDUC	11/11/2014	TOWER SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS		130.50	

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,424,044.18
2	TRUST FUND BANK	8,412.90
TOTAL		1,432,457.08

Bendigo e-banking

Account History - Results

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Account History **Interest & Charges**

Account: 690774575 - MasterCard Account - CEO - \$1,930.35 ▼

Period: All days in previous month ▼

30-Oct-2014	CARD FEE; 1 @ \$4.00	\$4.00		\$2,988.92
22-Oct-2014	2010 AUD0000000274400; RETAIL PURCHASE; AUSTIN COMPUTERS, MIDLAND	\$2,744.00		\$2,984.92
22-Oct-2014	2010 USD0000000008900; RETAIL PURCHASE; FOXIT CORPORATION, 05104389090	\$103.77		\$240.92
08-Oct-2014	0610 AUD0000000052430; RETAIL PURCHASE; JB HI FI, CHADSTONE	\$524.30		\$137.15
02-Oct-2014	2909 AUD0000000006678; RETAIL PURCHASE; CALTEX WOOLWORTHS MI, MIDVALE	\$66.78		\$387.15-

Total purchases October 2014 \$3438.85

1. Laptop/Software Purchase
2. Software Subscriptions – Admin
3. Tablet Covers – Crs
4. Fuel Purchase 0Y

Bendigo e-banking

Account History - Results

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Account History **Interest & Charges**

Account: 691046619 - MasterCard Account - DCEO - \$4,996.00 ▼

Period: All days in previous month ▼

30-Oct-2014	CARD FEE; 1 @ \$4.00	\$4.00		\$4.00
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Total purchases October 2014 \$0.00



Business Portal

21 Nov 2014 15:02:28 (EDST)

Current client SHIRE OF YORK	TFN 46017327	ABN 55315676247
Account name SHIRE OF YORK	Number 55315676247	Description Integrated Client Account

View activity statement

This activity statement has been finalised and cannot be revised online. To make changes, request a revision by phoning 13 28 66.

Main Name: SHIRE OF YORK
ABN: 55 315 676 247

Activity statement status: New
Document ID: 29 383 337 982
Lodgment Due Date: 21 November 2014
Payment Due Date: 21 November 2014
BPay Biller Code: 75556
Reference Number: 55315 676 247 8060

Goods and services tax (GST)

for the month of October 2014

GST accounting method: Non-cash (accruals)

G1 Total sales	\$	153989
Does the amount shown at G1 include GST?		Y
G2 Export sales	\$	
G3 Other GST-free sales	\$	1039
G10 Capital purchases	\$	275120
G11 Non-capital purchases	\$	248174

PAYG Income Tax Withholding (ITW)

for the month of October 2014

W1 Total salary, wages and other payments	\$	230611
W2 Amount withheld from payments shown at W1	\$	47436
W4 Amount withheld where no ABN is quoted	\$	
W3 Other amounts withheld (excluding any amount shown at W2 or W4)	\$	

Amounts you owe the Tax Office (Debits)

1A GST on sales or GST instalment	\$	13905
4 PAYG tax withheld	\$	47436
7C Fuel tax credit over claim	\$	0
8A Total amount you owe the Tax Office	\$	61341

Amounts the Tax Office owes you (Credits)

1B GST on purchases	\$	46525
7D Fuel tax credit	\$	3754
8B Total amount the Tax Office owes you	\$	50279

Activity Statement Net Amount

9 Your payment amount	\$	11062
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**YORK RECREATION AND CONVENTION CENTRE
OPERATING STATEMENT
FOR THE PERIOD ENDED 30 NOVEMBER 2014**

2014/15 ADOPTED BUDGET	2014/15 NOV BUDGET	2014/15 NOV ACTUAL	Variance to YTD Budget
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REVENUES

1 113220	REIMBURSEMENTS	\$0	\$0	\$12	0%
1 113235	FORREST OVAL LIGHTS - INC	\$2,060	\$858	\$132	15%
1 113242	YRCC INCOME - HIRE	\$5,150	\$2,146	\$3,250	51%
1 113243	YRCC INCOME - GYM	\$20,600	\$8,583	\$11,445	33%
1 113244	YRCC INCOME - CONFERENCES	\$92,700	\$38,625	\$9,862	-74%
1 113245	YRCC INCOME - BAR	\$231,750	\$96,563	\$72,318	-25%
1 113246	YRCC INCOME - CAFE/RESTAURANT	\$93,000	\$38,750	\$66,561	72%
1 113247	YRCC INCOME - CANTEEN	\$30,900	\$12,875	\$6,132	-52%
1 113248	YRCC INCOME - GREEN FEES - BOWLS	\$8,000	\$3,333	\$1,890	-43%
1 113249	YRCC INCOME - GREEN FEES - TENNIS	\$2,000	\$833	\$562	-33%
		\$486,160	\$202,567	\$172,164	-15%

COST OF SALES

2 113135	YRCC EXPENDITURE FORREST OVAL LIGHTS - EXP	\$2,000	\$833	\$0	-100%
2 113143	YRCC EXPENDITURE - GYM	\$12,563	\$5,235	\$3,863	-26%
2 113144	YRCC EXPENDITURE - CONFERENCES	\$65,421	\$27,259	\$10,326	-62%
2 113145	YRCC EXPENDITURE - BAR	\$179,805	\$74,919	\$48,193	-36%
2 113146	YRCC EXPENDITURE - CAFE/RESTAURANT	\$111,853	\$46,605	\$53,983	16%
2 113147	YRCC EXPENDITURE - CANTEEN	\$21,856	\$9,107	\$7,928	-13%
2 113148	YRCC EXPENDITURE - BOWLS	\$31,959	\$13,316	\$10,345	-22%
2 113149	YRCC EXPENDITURE - TENNIS	\$2,224	\$927	\$0	-100%
		\$427,681	\$178,200	\$134,639	-24%

GROSS PROFIT

\$58,479	\$24,366	\$37,524	54%
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OVERHEADS

3 113141	FORREST OVAL CONVENTION CENTRE	\$129,513	\$53,964	\$69,543	29%
3 113142	YRCC MARKETING & PROMOTIONS	\$3,423	\$1,426	\$0	-100%
3 113160	RECREATION - SALARIES	\$34,785	\$14,494	\$6,497	-55%
3 113161	RECREATION - SUPERANNUATION	\$37,917	\$15,799	\$9,941	-37%
3 113166	YRCC OPERATIONAL & MARKETING PLAN	\$30,000	\$12,500	\$0	-100%
		\$235,638	\$98,183	\$85,981	-12%

PROFIT/(LOSS)

(\$177,159)	(\$73,816)	(\$48,457)	-34%
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09.8 LOCAL ORGANISATIONS' ASSISTANCE FUND (LOAF)

Policy Statement:

Financial support for not for profit local services, community groups and sporting organisations in the form of Local Organisation Assistance Funding (LOAF), which shall be on a one third (LOAF)/two thirds (applicant) basis.

LOAF to contribute up to one third of the application to a maximum of \$1,500 per financial year per applicant.

LOAF applications will be accepted three times a year by the Shire, ranked and submitted to Council for approval, with closing dates being 31st March, 31st July and 30th November.

The Applicant to contribute:

- a) A minimum of one third in cash (i.e. \$'s equal to the amount requested from LOAF),
- b) In-Kind works of up to one third of the application may be considered by Council as part of the applicant contribution.
- c) The balance of the Applicant's two thirds contribution, after consideration of a) and b), in cash.

Eligible Applications:

- Capital projects that have an anticipated life span of over 5 years, and/or
- Events that are open to participation of the community as a whole.
- Any other project approved by Council that befits the "Spirit" of LOAF.
- Applicants may be granted more than one LOAF application within a financial year but these are not to exceed \$1,500.00 in total.

Non Eligible applications:

- consumables,
- general maintenance,
- disposable items, and/or
- retrospective funding
- Council reserves the right to reject any application it considers is not in the "Spirit" of LOAF

Application:

Applicants for assistance from the Fund shall complete the LOAF application form, and submit the application to Council prior to the cut off dates for intakes.

Acquittal:

At the project completion a LOAF acquittal form must be completed to finalise the funding agreement. Projects must be completed within 12 months of funding being granted. Acquittals must be lodged with the Shire within 3 months of the event/project being completed, failure to do so will result in monies not being paid, and may restrict the group from applying for future funding.

Objective:

To establish guidelines for the distribution of funds received from the annual lease payments received from the Boddington Community Club, to local service and sporting organisations.

ABOUT OUR GRANT

Who is eligible?

- Not for profit organisations
- Incorporated and legally constituted bodies

Who is not eligible?

- Individuals
- Private or for-profit organisations
- Government bodies

Funding is not available for

- Salaries
- Consumables
- Disposable items
- Retrospective funding

Funding will only be provided to support initiatives that provide capital projects that have a lifespan over 5 years, events or projects that are open to participation by the community as a whole or those that are considered to be in the Spirit of LOAF. We encourage you to contact the Shire to discuss your project to see if it may be eligible for funding.

What is a not for profit organisation?

- Uses all monetary surplus solely for the purpose of its objectives and not to financially benefit its members in any way; and
- Has a wind up clause in its constitution or memorandum of articles of association that provides for assets to be distributed to a 'like' organisation and not to its own members. (For an organisation that is incorporated under the Association's Inc Act but has no wind up clause in its constitution, satisfaction of this may be assumed as the Act prevails).

GRANT CONDITIONS

- The grant is to be used solely for the specified purpose approved by the Shire during the grant process;
- Any part of the funds not used in accordance with the grant conditions must be repaid to the Shire unless written approval is obtained;
- The applicant must comply with all Council policies, conditions and local laws relating to the project;
- Applications will not be considered where costs are fully reimbursed by another body;
- Funds will not be available for projects that commence before approval is given;
- If a breach occurs relating to any of these terms and conditions for each grant program the Shire can terminate the grant arrangement at any time and without giving any prior notice;
- The amount funded will be dependent on total event/project budget and the amount of funds set aside in the Shire's annual budget for each grant program, grants will be prioritized against other applications;
- Grants will not be made available for salary purposes
- Grants will not be available for the development of educational institutions;

To successfully prioritise funding applications on a fair and equitable basis the following selection criteria and project ratings have been developed to assess applications received under the funding programs within this policy;

SELECTION CRITERIA

1. Strongly supports the strategic and community development plan for the Shire
 - Support community initiated and owned projects
 - Support community events and activities
 - Develop new recreation and leisure opportunities
 - Work in partnership with community groups
2. Grants will be based on a one third basis, LOAF will supply up to one third of the project, with community groups/organisations supplying at least a third of the cash required and the other third to be made of cash or in-kind donation.
3. New initiatives or innovative ideas for one-off establishment grants or the purchase of new minor equipment to support an existing service; and the project will enhance the provision of new or improved local facilities.
4. Sustainable project and sustainable benefits for the community.
5. The organisation has not received previous funding through this program.
6. Previous funding has been satisfactorily acquitted.
7. Project meets general grant conditions and those specific to their funding program.
8. Relevant grant application form has been satisfactorily completed.

PROJECT RATING

The selection criteria is the basis for the project rating and would be assessed as follows

high recommendation	meets a minimum of 7 of the 8 selection criteria	100% of funds requested are allocated
medium/high recommendation	meets a minimum of 6 of the 8 selection criteria	75% of funds requested are allocated
medium recommendation	meets a minimum of 5 of the 8 selection criteria	50% of funds requested are allocated
not recommended	meets less than 4 of the 8 selection criteria	0% of funds requested are allocated

Council reserves the right to make the final allocation of funds.

GRANT PROCESS

Developing an application

The Shire of Boddington aims to meet grant requests wherever possible. We endeavour to work with applicants to help make their proposals "fundable". This often involves working with a particular group to guide and shape their project. We also encourage organisations to

form partnerships with other groups and funding sources to make the best use of available resources and maximise the benefits to the local community.

When can I apply?

LOAF applications are open for applications twice yearly. Open and closing dates are advertised prior on the Shire website, Facebook page and through local publications such as Bodd News.

How much can I apply for?

LOAF grants are for up to one third of the total cost of a project/event, this cannot exceed \$1500. A minimum of one third in cash is required from the applicant. The final third can be either cash or in-kind donations or a combination of both. The total amount funded will be dependent on the number of criteria met and the number funding applications the Shire receives at each intake.

How do I apply?

A grant application form is to be completed for all our grants. The relevant application form is available online at www.boddington.wa.gov.au or through the contact details provided at the end of this document. Along with the application form, you will be required to provide additional information in relation to your event/project.

How are grants assessed?

The Shire's Community Services Department will coordinate the assessment of your application based on the various selection criteria outlined in your application form.

How long is the process?

The process takes approximately 8-10 weeks from the call for submissions to the recommendation and endorsement made by Council.

GRANT RECIPIENT INFORMATION

This section provides you with information about what happens and what is required if your application is approved.

If your application is approved you will receive a grant approval letter advising:

- what has been approved;
- how your grant will be paid; and
- any special grant conditions.

Grant payment

Grant recipients will not be paid the funded amount until post event/project, the applicant will be required to complete the grant acquittal form. It is required that this happens within 3 months of the event/project being completed.

Goods and Services Tax (GST)

The Shire of Boddington's LOAF grant is GST exempt.

Acquitting your grant

Your organisation will be required to submit a written evaluation within twelve weeks after the conclusion of the project. The evaluation should be in the prescribed format, which will be included as an attachment to your project approval advice.

Acknowledgment

Organisations that obtain a grant from the Shire are to acknowledge the support they receive. This not only helps people appreciate the benefits that our grants are achieving in the community, but can also inspire other organisations to undertake their own projects

- Any publications or publicity material associated with the funded project should include the Shire's logo - Use of the Shire's logo must be approved by the Shire's Administration.
- Shire banners shall be required to be displayed at events.
- Acknowledgement of the Shire's contribution may be required to be made on capital works.

IMPORTANT NOTES

Please make sure you submit your application by the closing date of the application period, applications received after this time will not be considered for funding.

Please make sure you include all the required supporting documents requested in the application form, insufficient documentation may delay your application or result in a refusal to fund by the Council.

WHO TO CONTACT

To discuss ideas for your project please contact:

Community Development Officer - Gardenia Pepworth
T 08 9883 4999.
E cdo2@boddington.wa.gov.au
W www.boddington.wa.gov.au
Shire of Boddington
39 Bannister Road
BODDINGTON WA 6390

Our reference: ADM

Please read the Community Groups/Organisations Funding Policy before completing this application. Appropriate supporting documentation must be attached with this application.

Queries should be directed to:

Community Development on 9883 4999 or
Email cdo2@boddington.wa.gov.au

The policy can be downloaded from the Shires website at www.boddington.wa.gov.au

Fax 9883 8347 postal PO Box 4, BODDINGTON, WA 6390

Applications will be accepted from:

- Not-for-profit organisations that are based in the Shire of Boddington
- Other applicants who have a proven track record in community support and events

Applications will not be accepted from:

- Individuals seeking support
- Fundraising for third parties
- Academic studies and conference registrations
- Religious and political purposes
- Commercial or advertising requests
- Salaries or overheads
- Activities that contribute to the financial gain of an individual or a business
- Activities considered hazardous or dangerous
- Multi-year activities
- Activities that cannot demonstrate broader community support and participation or required approvals

Due to the high number of applications received, adherence to the guidelines above does not guarantee support from the Shire of Boddington. The Shire retains absolute discretion over its community support program.

Please ensure you have provided information relating to each question. Any unanswered may result in your application not being assessed or a delay in the process.

Any applications received after the due date will not be eligible for consideration.

APPLICANT DETAILS		
Community Group/Organisation		
Contact person for project		
Position held		
Postal address		
Office Hours Telephone	Mobile	
Email address		
Incorporation status	Incorporated/Not Incorporated	
Australian Business Number	ABN	
Are you registered for GST?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
If no ABN a Statement by Supplier Form must be completed	Yes <input type="checkbox"/> No <input type="checkbox"/>	
Total amount requested		
Community Development Officer Contacted		Date contacted

FUNDING SUMMARY

Applicant Cash Contribution	\$
Applicant In Kind Contribution	\$
Other Cash contribution (specify)	\$
SUB TOTAL	\$
REQUEST FROM COUNCIL	\$
TOTAL PROJECT COST	\$

Please ensure that you have filled the Budget Breakdown located on the last page of this document out correctly prior to returning your application to the Shire of Boddington for assessment. Failure to do so may result in your application being unsuccessful in this funding round.



BACKGROUND	Please provide some background information on your group/organisation and your event/project. Please include group/organisation membership numbers, growth of club, current projects.
PROJECT OUTLINE	Please give a detailed outline of your event/project.
PROJECT BENEFITS	Please provide a summary of who will benefit from your project.



How has the need for your project been identified?	
Who is your target market? <input type="checkbox"/> Children/Youth <input type="checkbox"/> Seniors <input type="checkbox"/> Aboriginal/ Torres Straight Islanders <input type="checkbox"/> Culturally diverse backgrounds <input type="checkbox"/> People with a disability <input type="checkbox"/> No specific group <input type="checkbox"/> Other	Please explain.
Have you developed a management plan for your event/project? If so please attach a copy with this application.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Have you considered the needs of the whole community of Boddington? For example, does the event not clash with other events occurring, are the selected times best meeting the needs of your identified group ect.	Please explain.
How will your event/project positively impact on the community of Boddington? <ul style="list-style-type: none">• Socially• Economically	Please explain
Has your group received funding from the Shire in the last 3 years?	Please give details
Who will be responsible for deficient funding, and how will it be funded?	



Please provide details of funding applications made to other organisations and their response.	
How does your group propose to acknowledge the Shire of Boddington for their contribution?	

Supporting Documentation

The following must be included with this application:

- Locality, site and design specifications for projects
- Program/ Advertising for events
- An itemised project cost
- Confirmation of financial commitments applied for from other sources

Declaration by applicant

I, the undersigned, certify that I have been authorised to submit this application and that the information contained herein is to the best of my knowledge true and correct. I understand that I will be required to lodge an acquittal before funds can be paid to my organisation, and that this must happen within 3 months of my event/project.

Name:

Position:

Date:

Signature:

**In Kind –the monetary value of the in-kind contributions. That is a non cash input to the project which can be given a dollar value such as unpaid volunteer time, the use of club equipment not being charged back to the club, free use of facility etc.*

BUDGET

INCOME	\$		EXPENDITURE	\$
Applicant Contribution				
Sponsorship				
Other Grants (please list)				
Other Income (please list)				
In-kind				

LOAF AMOUNT REQUESTED

TOTAL EXPENDITURE

TOTAL INCOME

Shire of Boddington-LOAF Acquittal

Applicant's Name:

Project Name:

Please complete the following budget breakdown with your final costs post project.

INCOME	\$		EXPENDITURE	\$
Applicant contribution				
Grants received				
Profit from event				
Other				

Please attach copies of your invoices and receipts.



Please supply us with a summary of your project/event.
Including successes and things you would do differently next time.

How was the Shire recognised for their contribution to the project/event?
Please provide copies of publications, advertising or relevant photographs.

Please feel free to attach photos of your project/event.

Declaration by applicant

I, the undersigned, certify that I am authorized to submit this acquittal and that the information given is to the best of my knowledge true and correct.

Name:

Position:

Date:

SHIRE OF YORK



Audit Completion Report to the
Audit Committee
For the Year Ended 30 June 2014

DECEMBER 2014

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1. Executive Summary

Under the requirements of Australian Auditing Standard ASA 260: “*Communication with Those Charged with Governance*”, we are required to communicate audit matters arising from the audit of financial statements to those charged with governance of an entity. This Annual Audit Completion Report together with our previous External Audit Plan reported to the Audit Committee.

This report has been prepared for the Audit Committee to summarise the significant matters that have arisen from our year-end audit of the Shire of York for the year ended 30 June 2014.

1.1 Status of Audit

Our audit field work at the Shire of York for the financial year ended 30 June 2014 has been completed.

Before our Independent Auditor's Report is signed off and issued to the Council, the following outstanding matter is required to be attended to:

- Completion of audit procedures relating to Auditing Standard ASA 560 *Subsequent Events* to be performed up to the date of signing the Independent Auditor's Report.

1.2 Deliverables

Output	Timing
External Audit Plan	March 2014
Interim Audit Management Letter	13 August 2014
Present the Audit Completion Report to the Audit Committee	December 2014
Provide Independent Auditor's Report on the Financial Report	December 2014

2. Financial Statements and Audit Opinion

Audit Opinion

We have completed the audit of the Shire of York's accounts in line with current Australian Auditing Standards and will give an **Unqualified Opinion**.

- (a) gives a true and fair view of the financial position of the Shire of York as at 30 June 2014 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.

Refer to **Appendix 1** for our Proposed Draft Independent Auditor's Report

3. Current Year Areas of Audit Focus

Our audit procedures were focused on those areas of Shire of York's activities that are considered to represent the key audit risks identified in our external audit plan and through discussions with management during the course of our audit.

	Risk Area	Audit Response
1	Land & Buildings and Infrastructure Assets	<p>Shire of York's Infrastructure Assets were valued at fair value from the historical cost and management valuation basis during the year ended 30 June 2014 and verified and test checked by Independent valuer, Tailis Asset Management.</p> <p>Audit procedures tested on a sample basis:</p> <ul style="list-style-type: none"> • Capital asset additions on a sample basis for accuracy to supporting documentation. • Valuation to fair value from cost on the Shire of York's Property, Plant and Equipment and Infrastructure assets. <p>We have relied upon the values adopted by management / independent valuer and other external sources where appropriate.</p> <p>Asset reconciliation schedules were verified against trial balance reported amounts.</p> <p>Audit evaluated the professional competence and objectivity of the expert and the adequacy of the scope of the expert's work.</p>

		<p>Audit also obtained a signed "Management Evaluation" letter which was critical in providing with the necessary understanding of how management has approached with the fair valuation exercise and the evaluation of the valuation results.</p> <p>Results of the audit procedures conducted did not note any material misstatement of the asset classes.</p>
2	Revenue (Fees and Charges and Grant Revenue)	<p>Audit procedures were tailored to ascertain the completeness and accuracy of revenue:</p> <ul style="list-style-type: none"> ➤ Control testing on fees and charges ➤ Test a sample of revenue transactions to supporting documentation ➤ Substantive analytical procedures <p>For the year ended 30 June 2014, these amounts appear to be reasonably accounted for and recognised appropriately.</p>
3	Purchasing and Payments	<p>Audit procedures were performed to review and assess the processes and policies in the purchasing and payments area. Discussions were held with the relevant personnel involved in this area to gain an understanding of the processes and procedures, followed by an assessment of the overall controls in place. Testing was performed during our interim audit on this key operating cycle.</p> <p>Additionally, analytical procedures were performed on expenditure items to assess items for reasonableness and to ensure that fluctuations from prior year balances were consistent with our expectations.</p>
4	Payroll Expenditure	<p>Discussions were held with the relevant payroll staff. This procedure undertaken facilitated the understanding of the processes and policies in place for payroll.</p> <p>Substantive audit procedures were also performed to verify completeness and accuracy of payroll for the year ended 30 June 2014. Analytical procedures tested payroll and statutory superannuation balances, comparing budgeted results to actual results and highlighting fluctuations in fortnightly payments which were then subject to further examination.</p>

5	Provisions for Annual and Long Service Leave	<p>We examined the annual and long service leave provisions and tested a few employees on a sample basis.</p> <p>The assumptions used by Shire of York for the provisions with respect to discount and bond rates were compared to the equivalent assumptions provided by Macri Partners. All assumptions were within the acceptable ranges.</p> <p>Our sample testing of annual leave and long service leave balances noted no variances.</p>
6	Contingent Liabilities	<p>Audit procedures included discussions with management and reviewing the solicitor's representation letter. We also are in the process of obtaining a management representation letter to confirm that there are no other contingent liabilities apart from the issue that has been disclosed in the accounts.</p>

We are satisfied that these key areas of focus have been addressed appropriately based on our audit procedures and are properly reflected in the Shire of York's financial report.

4. Assessment of Internal Controls

Our interim phase of the audit indicated that the current internal control systems and processes are reasonable. They are designed adequately for Shire of York's current business operations.

However, a separate Interim Audit Management Letter has been provided to management following our interim audit which provides details of the internal control and compliance matters raised.

We will be following up on the implementation of the management comments during our next interim audit visit. The result of our follow-up will be reported within our next Interim Audit Management Letter.

5. Key Findings During Final Phase of Audit

During our audit planning procedures and risk identification process, we identified a number of key focus areas as outlined in Section 3 above. During the course of our year-end fieldwork, there were no accounting and audit issues noted.

6. Specific Required Communications

The Australian Auditing Standard ASA 260: “*Communication with Those Charged with Governance*” requires the auditor to communicate certain matters to the Audit Committee that may assist them in overseeing management’s financial reporting and disclosure process. Below we summarise these required communications as they apply to your organisation.

Reporting Requirement	Detailed Comments
Changes to Audit Approach Outlined in External Audit Plan	<ul style="list-style-type: none"> ➤ There were no changes to the audit approach outlined in the External Audit Plan.
Significant accounting policies	<ul style="list-style-type: none"> ➤ Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Shire of York including new pronouncements adopted during the year, are described in Note 1 to the financial statements. ➤ There were no significant changes in the application of existing policies during the year ended 30 June 2014, other than the fair value measurement of the Council’s assets and liabilities in accordance with AASB 13 <i>Fair Value Measurement</i>. The accounting policies adopted in the financial statements are appropriately disclosed.
Sensitive Accounting Estimates and Disclosures	Refer to “Current Year of Audit Focus” section
Misstatements and significant audit adjustments	<ul style="list-style-type: none"> ➤ We are required to report to you all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature. In the context of the Shire of York, we consider that amounts of a value less than \$8,750 should be considered trivial. This represents approximately 5% of materiality. ➤ A number of disclosure adjustments to the financial statements have been discussed and amended during the course of our audit.
Significant Weaknesses in Internal Controls	<ul style="list-style-type: none"> ➤ No significant weaknesses in internal control were identified.
Disagreements with management	<ul style="list-style-type: none"> ➤ There have been no significant disagreements with management during the course of the audit.

<p>Serious Difficulties Encountered in Dealing with Management when Performing the Audit such as:</p> <ul style="list-style-type: none"> • Significant delays in management providing required information • An unnecessarily brief time within which to complete the audit • Extensive unexpected effort required to obtain sufficient appropriate audit evidence • The unavailability of expected information • Restrictions imposed on the auditor by management 	<ul style="list-style-type: none"> ➤ There were no serious difficulties encountered in dealing with management when performing the audit.
Fraud and Illegal Acts	<ul style="list-style-type: none"> ➤ We are not aware of any matters that require communication. ➤ We would request that the Audit Committee members raise with us any areas of risk not addressed in our communications and that they inform us of their knowledge of any actual or suspected fraud.
Compliance with laws and regulations	<ul style="list-style-type: none"> ➤ In performing our audit procedures, we have not become aware of any non-compliance with applicable laws or regulations that would have an impact on the determination of material amounts and disclosures in the financial report. ➤ We have also received representations from management confirming that the Council is in compliance with all laws and regulations that impact the Council.
Books and records and conduct of the audit	<ul style="list-style-type: none"> ➤ We have been presented with all the necessary books and explanations requested of management to support the amounts and disclosures contained in the financial statements in a timely and efficient manner. ➤ We take this opportunity to thank Ms. Tyhscha Cochrane, Ms. Tabitha Bateman and their staff for the assistance and courtesy during our audit.
Other Information in Documents Containing Audited Financial Statements	<ul style="list-style-type: none"> ➤ Our financial statement audit opinion relates only to the financial statements and accompanying notes. However, we will also review other information in the Annual Report, such as Management's Discussion and Analysis, for consistency with the audited financial statements.
Related Party Transactions	<ul style="list-style-type: none"> ➤ None of which we are aware.

Major Issues Discussed with Management in Connection with Initial or Recurring Retention	<ul style="list-style-type: none"> ➤ None.
Going concern	<ul style="list-style-type: none"> ➤ As part of our audit, we have assessed and agreed with the conclusions reached by the management concerning the application of the going concern concept.
Independence	<ul style="list-style-type: none"> ➤ We confirm that, as the date of this report, we are independent having regard to Macri Partners' policies, professional rules and relevant statutory requirements regarding auditor independence. ➤ During the year ended 30 June 2014, Macri Partners has not provided any non-audit services to the Shire of York.

7. Disclaimer

This report has been prepared for the Audit Committee and management of Shire of York Council only. It should not be quoted or referred to, in whole or in part, without our prior written consent. No warranty is given to, and no liability will be accepted from, any party other than the Shire of York.

8. Appendix 1 - Proposed Audit Opinion

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 2014 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 2014 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 2014 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 BURSWOOD ROAD
BURSWOOD WA 6100**

**A MACRI
PARTNER**

**PERTH
DATED THIS DAY OF DECEMBER 2014.**



SHIRE OF YORK

ANNUAL FINANCIAL REPORT

2013-14



SHIRE OF YORK
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

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FINANCIAL REPORT
FOR THE YEAR ENDED 30th JUNE 2014
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 2014 are in my opinion properly drawn up to present fairly the financial position of the Shire of York at 30th June 2014 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 17th day of November 2014.

Graeme Simpson
Acting Chief Executive Officer



SHIRE OF YORK
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2014

2012/13 ACTUAL		NOTES	2013/14 BUDGET	2013/14 ACTUAL
\$	EXPENSES EXCLUDING FINANCE COSTS		\$	\$
(174,155)	General Purpose Funding		(239,556)	(147,028)
(828,073)	Governance		(2,683,675)	(1,133,014)
(446,219)	Law, Order, Public Safety		(592,362)	(491,649)
(260,780)	Health		(310,678)	(284,779)
(100,150)	Education and Welfare		(86,122)	(67,754)
(1,024,343)	Community Amenities		(1,297,043)	(1,053,300)
(2,161,414)	Recreation and Culture		(2,300,489)	(2,118,564)
(3,041,301)	Transport		(3,222,405)	(2,618,133)
(495,080)	Economic Services		(759,360)	(579,318)
(293,051)	Other Property and Services		(200,863)	(344,141)
(8,824,566)			(11,692,553)	(8,837,680)
	REVENUE			
5,382,343	General Purpose Funding		4,985,487	5,003,792
203,126	Governance		2,012,937	478,867
571,941	Law, Order, Public Safety		216,780	139,162
74,027	Health		100,800	62,585
65,410	Education and Welfare		631,787	39,249
685,052	Community Amenities		829,898	790,157
746,040	Recreation and Culture		3,094,481	490,201
1,306,815	Transport		2,846,291	903,987
142,959	Economic Services		224,803	163,998
76,899	Other Property & Services		98,490	97,952
9,254,612			15,041,754	8,169,950
	FINANCE COSTS			
(2,386)	Community Amenities		(1,880)	(1,622)
(128,271)	Recreation and Culture		(124,008)	(123,427)
(130,657)		6	(125,888)	(125,049)
	ASSET DISPOSALS			
(10,307)	Governance		24,000	6,727
(3,097)	Law, Order, Public Safety		0	0
(9,864)	Health		28,000	(4,050)
(8,593)	Community Amenities		8,000	974
(285)	Recreation and Culture		0	0
0	Transport		86,300	(38,176)
0	Economic Services		34,000	3,509
14,721	Other Property & Services		1,008,000	192,314
(17,425)		5	1,188,300	161,298
281,964	NET RESULT		4,411,613	(631,481)
	Other Comprehensive Income			
6,050,831	Changes on Revaluation of Non-Current Assets	7.31	0	21,357,135
6,050,831	Total Other Comprehensive Income		0	21,357,135
6,332,795	TOTAL COMPREHENSIVE INCOME		4,411,613	20,725,654

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 2014

2012/13 ACTUAL		NOTES	2013/14 BUDGET	2013/14 ACTUAL
\$	REVENUE		\$	\$
3,753,025	Rates		3,999,532	3,983,247
1,589,644	Operating Grants & Subsidies	32	2,814,192	1,252,106
710,843	Contributions		0	169,257
1,248,821	Fees and Charges		1,736,222	1,593,851
268,732	Interest Earnings		201,000	253,009
95,666	Other Revenue		201,019	95,268
7,666,731			8,951,965	7,346,737
	EXPENSES			
(2,832,982)	Employee Costs		(3,622,114)	(3,180,371)
(2,795,719)	Materials and Contracts		(5,596,375)	(2,876,699)
(2,454,547)	Depreciation on Non-Current Assets	18	(1,685,255)	(1,975,192)
(316,571)	Utility Charges (gas, electricity, water. etc)		(357,341)	(342,754)
(283,955)	Insurance Expenses		(295,435)	(292,367)
(130,656)	Interest Expenses		(125,889)	(125,049)
(147,732)	Other Expenditure		(136,033)	(170,297)
(8,962,162)			(11,818,442)	(8,962,730)
(1,295,431)			(2,866,477)	(1,615,993)
1,594,820	Non-Operating Grants, Subsidies and Contributions	32	6,089,789	823,213
19,779	Profit on Asset Disposals	5.1	1,188,300	209,346
(37,205)	Loss on Asset Disposals	5.1	0	(48,049)
281,963	NET RESULT		4,411,612	(631,482)
	Other Comprehensive Income			
6,050,831	Changes on Revaluation of Non-Current Assets	7.31	0	21,357,135
6,050,832	Total Other Comprehensive Income		0	21,357,136
6,332,795	TOTAL COMPREHENSIVE INCOME		4,411,612	20,725,654

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



SHIRE OF YORK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2014

	Notes	Actual 2012/13 \$	Actual 2013/14 \$
Current assets			
Cash and cash equivalents	4	3,455,777	2,246,268
Trade and other receivables	27	1,463,404	1,302,915
Inventories	28	11,285	3,869
Total current assets		4,930,466	3,553,051
Non-current assets			
Trade and other receivables	27	57,662	53,949
Property, plant and equipment	5	7,396,691	12,088,932
Infrastructure	5	83,126,785	100,091,137
Total non-current assets		90,581,138	112,234,018
Total assets		95,511,604	115,787,070
Current liabilities			
Trade and other payables	29	726,394	356,998
Borrowings	6	99,845	105,730
Provisions	30	634,125	640,469
Total current liabilities		1,460,364	1,103,197
Non-current liabilities			
Borrowings	6	2,065,410	1,959,680
Provisions	30	20,178	32,889
Total non-current liabilities		2,085,588	1,992,569
Total liabilities		3,545,952	3,095,766
Net assets		91,965,652	112,691,303
Equity			
Retained surplus		31,657,898	30,785,281
Asset revaluation surplus	7.31	58,702,393	80,059,528
Reserves	7.30	1,605,361	1,846,494
Total equity		91,965,652	112,691,303

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 2014

	NOTES	RETAINED SURPLUS	RESERVES	ASSET REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 30 June 2012	7.31	31,676,961	1,304,333	52,651,562	85,632,856
Correction of Errors	35	(194,524)	0	0	(194,524)
Net Result		476,487	0	0	476,487
Correction of Errors	35	0	0	194,524	194,524
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		31,657,896	1,605,361	58,702,394	91,965,651
Net Result		(631,482)	0	0	(631,482)
Total Other Comprehensive Income		0	0	21,357,135	21,357,135
Reserve Transfers		(241,133)	241,133	0	0
Balance as at 30 June 2014		30,785,281	1,846,494	80,059,529	112,691,304

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 2014**

2012/13 ACTUAL		NOTES	2013/14 BUDGET	2013/14 ACTUAL
\$			\$	\$
	Cash Flows from Operating Activities			
	EXPENDITURE			
(2,840,709)	Employee Costs		(3,600,082)	(3,126,923)
(3,141,471)	Materials & Contracts		(5,649,295)	(3,826,620)
(316,571)	Utilities		(357,341)	(342,754)
(283,955)	Insurance		(295,435)	(292,367)
(131,440)	Interest Expenses		(125,889)	(125,887)
(147,722)	Other Expenditure		(136,033)	(170,297)
(6,861,868)			(10,164,075)	(7,884,849)
	REVENUE			
3,659,846	Rates		3,999,532	3,937,346
1,589,644	Operating Grants and Subsidies		2,420,919	1,252,106
724,054	Contributions and Donations Reimbursements		393,273	374,208
1,504,813	Fees and Charges		1,767,753	1,593,851
268,732	Interest Received		201,000	253,009
250,875	GST		0	543,342
95,666	Other Revenue		201,019	100,403
8,093,630			8,983,496	8,054,265
1,231,762	Net Cash flows from Operating Activities	8.2	(1,180,579)	169,417
	Cash flows from investing activities			
	Payments			
(137,624)	Purchase Land and Buildings		(3,517,660)	(570,819)
(1,395,379)	Purchase Infrastructure Assets- Roads		(2,658,458)	(1,142,566)
(278,197)	Purchase Infrastructure Assets - Recreational Facilities		(433,645)	(31,540)
0	Purchase Infrastructure Assets - Other		(61,000)	(4,199)
(509,893)	Purchase Plant and Equipment		(1,177,227)	(790,736)
(64,474)	Purchase Furniture and Equipment		(129,600)	(76,934)
(2,385,567)			(7,977,590)	(2,616,794)
	Receipts			
0	Proceeds from Sale of Land	5.1	1,030,000	204,418
155,215	Proceeds from Sale of Plant and Equipment	5.1	551,500	299,022
1,594,820	Non-operating Grants & Subsidies		6,089,789	823,213
1,750,035			7,671,289	1,326,653
(635,532)	Net cash flows from investing activities		(306,301)	(1,290,141)
	Cash flows from financing activities			
(94,293)	Loan Repayments - Principal	6.3	(99,847)	(99,845)
10,313	Principal Repayments Received		11,060	11,060
(83,980)	Net cash flows from financing activities		(88,787)	(88,785)
512,250	Net (decrease)/increase in cash held		(1,575,667)	(1,209,509)
2,943,525	Cash at the Beginning of Reporting Period		3,455,777	3,455,777
3,455,777	Cash at the End of Reporting Period	8.1	1,880,110	2,246,268

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



**SHIRE OF YORK
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

2012/13 ACTUAL		NOTES	2013/14 BUDGET	2013/14 ACTUAL
\$	REVENUE		\$	\$
1,629,318	General Purpose Funding		985,955	1,020,546
203,126	Governance		2,012,937	478,867
571,941	Law, Order Public Safety		216,780	139,162
74,027	Health		100,800	62,585
65,410	Education and Welfare		631,787	39,249
685,052	Community Amenities		829,898	790,157
746,040	Recreation and Culture		3,094,481	490,201
1,306,815	Transport		2,846,291	903,987
142,959	Economic Services		224,803	163,998
76,899	Other Property and Services		98,490	97,952
5,501,587			11,042,222	4,186,704
	EXPENSES			
(174,155)	General Purpose Funding		(239,556)	(147,028)
(828,073)	Governance		(2,683,675)	(1,133,014)
(446,219)	Law, Order, Public Safety		(592,362)	(491,649)
(260,780)	Health		(310,678)	(284,779)
(100,150)	Education and Welfare		(86,122)	(67,754)
(1,026,729)	Community Amenities		(1,298,923)	(1,054,922)
(2,289,685)	Recreation and Culture		(2,424,497)	(2,241,991)
(3,041,301)	Transport		(3,222,405)	(2,618,133)
(495,080)	Economic Services		(759,360)	(579,319)
(293,050)	Other Property & Services		(200,863)	(344,140)
(8,955,222)			(11,818,441)	(8,962,729)
(3,259,112)	<i>Net Operating Result Excluding Rates</i>		(776,219)	(4,776,025)
	Adjustments for Cash Budget Requirements			
10,313	Principal Repayment Received - Loans		11,060	11,060
(17,426)	(Profit)/Loss on the disposal of assets		1,188,300	161,298
81,639	Increase/(Decrease) in LSL - Cash at Bank		0	361,367
(7,774)	Increase/(Decrease) in Accrued Leave Provisions		0	12,712
2,400	(Increase)/Decrease in Non-Current Debtors		0	(8,147)
2,454,547	Depreciation Written Back		1,685,255	1,975,192
172,640	Book Value of Assets Sold/Written Back		393,200	342,142
2,501,817			3,277,815	2,855,624
(757,295)	<i>Sub Total</i>		2,501,596	(1,920,401)
	LESS CAPITAL EXPENDITURE AND REVENUE			
(137,624)	Purchase Land & Buildings		(3,517,660)	(570,819)
(1,395,379)	Infrastructure Assets - Roads		(2,658,458)	(1,142,566)
(278,197)	Infrastructure Assets - Recreation Facilities		(433,645)	(31,540)
0	Infrastructure Assets - Other		(61,000)	(4,199)
(509,893)	Purchase Plant and Equipment		(1,177,227)	(790,736)
(64,474)	Purchase Furniture and Equipment		(129,600)	(76,933)
(94,293)	Repayment of Debt - Loan Principal	6.3	(99,847)	(99,845)
(409,773)	Transfer to Reserves (Restricted Assets)		(1,705,480)	(909,634)
108,745	Transfer from Reserves (Restricted Assets)		1,054,563	668,501
(2,780,887)			(8,728,354)	(2,957,771)
(3,538,183)	<i>Sub Total</i>		(6,226,758)	(4,878,172)
2,017,785	ADD: Opening Funds Surplus/(Deficit)		2,227,226	2,232,626
(2,232,626)	LESS: Closing Funds (Surplus)/Deficit		0	(1,337,699)
(3,753,025)	Amount Required to be Raised from Rates	10	(3,999,532)	(3,983,246)

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



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

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 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. 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.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Cash and Cash Equivalents

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

Bank overdrafts are reported 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.

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

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 Sale

Land held for development and sale 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 profit or loss 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 sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.



**SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.7 Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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 equipment; 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.

In 2013, Council 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 was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

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

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 will be revalued along with other items of Land and Buildings at 30 June 2015.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.7 Fixed Assets (Continued)

1.7.3 Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

1.7.4 Revaluation

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

1.7.5 Transitional Arrangements

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 only becomes applicable for the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology in the previous reporting period (year ended 30 June 2013) 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 the previous reporting period (year ended 30 June 2013).



**SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.7 Fixed Assets (Continued)

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 AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

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

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

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



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.7 Fixed Assets (Continued)

1.7.8 Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or

Major depreciation periods used for each class of depreciable asset 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 in the period in which they arise.

When revalued assets are disposed of, 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.



**SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.8 Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

1.8.1 Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

1.8.2 Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

1.8.3 Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.8 Fair Value of Assets and Liabilities (Continued)

1.8.4 Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

1.8.5 Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

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 (i.e. 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.

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 and any reduction for impairment; and
- (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.

The effective interest 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.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.9 Financial Instruments (Continued)

1.9.2 Classification and Subsequent Measurement (Continued)

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

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market 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 that the Council 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 non-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 payments.

They are subsequently measured at fair value with changes in such fair value (i.e. 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 that 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.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.9 Financial Instruments (Continued)

1.9.3 Impairment

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 (a "loss event") 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 assets, 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 to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

1.9.4 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 continual involvement in the risks and benefits associated with the asset.

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

1.10 Impairment of Assets

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 (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

For non-cash generating 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.



**SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.12 Employee Benefits

1.12.1 Short-Term Employee Benefits

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

1.12.2 Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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 until such time as the asset is substantially ready for its intended use or sale.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.14 Provisions

Provisions are recognised when the Council has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

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 Investment in Associates

An associate is an entity over which the Council has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. 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. In addition, the Council's share of the profit or loss of the associate is included in the Council's profit or loss.

The carrying amount of the investment includes, where applicable, 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.

When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.



**SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.17 Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 21.

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 operations 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.

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 sale where it is held as non-current based on the 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.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

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 REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

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 pronouncements that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 – Financial Instruments	December 2013	1 January 2017	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 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 2013	1 January 2017	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).

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.24 New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iii) AASB 2011 - 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [Not-For-Profit entities]	December 2012	1 January 2014	Consequential changes to various standards arising from the issuance of AASB 10, 11, 12, 127 and 128.
[AASB 1, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 131, 132, 133, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]			It is not expected to have a significant impact on Council.
(iv) AASB 2012-3: Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities	June 2012	1 January 2014	This Standard adds application guidance to AASB 132: Financial Instruments: Presentation 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.
[AASB 132]			This Standard is not expected to significantly impact the Council's financial statements.

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.24 New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(v) AASB 2013 - 3: Amendments to AASB 136 - Recoverable Amount Disclosures for Non-Financial Assets	June 2013	1 January 2014	This standard makes amendments to AASB 136 and includes requirements to disclose additional information when present value techniques are used to measure the recoverable amount of impaired assets. It is not expected to have a significant impact on Council.
(vi) AASB 2013-8: Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities [AASB 10, 12 & 1049]	October 2013	1 January 2014	This standard adds Appendix E to AASB 10 to provide implementation guidance for Not-for-Profit entities regarding control criteria from the perspective of not-for-profit entities. It is not expected to have a significant impact on Council.
(vii) AASB 2013-9: Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments [Operative dates: Part A Conceptual Framework – 20 December 2013; Part B Materiality – 1 January 2014; Part C Financial Instruments – 1 January 2015]	December 2013	Refer Title column	Part A of this standard makes various editorial corrections to Australian Accounting Standards. Part B of this standard deletes references to AASB 1031 in various Australian Accounting Standards in advance of the withdrawal of AASB 1031. Part C of this standard makes consequential amendments to AASB 9 and numerous other standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value. As the bulk of changes related either to editorial or reference changes it is not expected to have a significant impact on Council.

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.25 Adoption of New and Revised Accounting Standards

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

These new and revised standards were:

AASB 10	AASB 128	AASB 2012 - 2
AASB 11	AASB 2011 - 7	AASB 2012 - 3
AASB 12	AASB 2011 - 9	AASB 2012 - 5
AASB 119	AASB 2011 - 10	AASB 2012 - 10
AASB 127		

Most of the standards adopted had a minimal effect on the accounting and reporting practices of the Council as they did not have a significant impact on the accounting or reporting practices or were either not applicable, 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.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

2. REVENUES AND EXPENSES

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

Actual 2012/13		Actual 2013/14
\$		\$
	Charging as Expenses	
194,523	Impairment of Assets	0
2,260,024	Depreciation on Non-Current Assets	1,975,192
<u>2,454,547</u>		<u>1,975,192</u>
4500	Acquittal Audits	6500
9117	Interim and Annual Audits	21060
<u>13,617</u>	Auditors Remuneration	<u>27,560</u>
	Crediting as Revenue	
	Profit (Loss) on Sale of Non-Current Assets	
0	Land	194,338
(14,359)	Plant and Equipment	(33,040)
(3,066)	Furniture and Equipment	0
<u>(17,425)</u>		<u>161,298</u>

3. DESCRIPTION OF FUNCTIONS/ACTIVITIES

Description of Programs

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

GOVERNANCE

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

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

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

EDUCATION & WELFARE

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

HOUSING

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

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.



4.1 Actual 2012/13

	\$		\$
Cash on Hand	2,550		3,800
Cash at Bank	496,318		395,974
Investments	2,956,909		1,846,494
Total Cash	3,455,777		2,246,268
Represented by:-			
Restricted Cash*	2,776,075		2,062,076
Unrestricted Cash	679,702		184,192
	3,455,777		2,246,268

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-13	Received 2013/14	Expended 2013/14	Closing Bal 30-Jun-14
WWALGGC General Purpose Grant Advance Payments	383,635		(383,635)	0
WWALGGC Roads Grant Advance Payments	316,921		(316,921)	0
DLG Long Term Financial Plan Funding	74,615		(74,615)	0
DLG/ Member Local Government Connecting Local Governments Funding	71,736	50	(11,557)	60,229
DLG Workforce Plan Funding	37,028	6,304	(25,146)	18,186
DLG Regional Cat Pound	149,210		(134,199)	15,011
DLG Cat Sterilisation Program	0	15,000	(1,464)	13,536
RRG (Unspent York - Tammin Road Cfwd)	18,709		(18,709)	0
RRG Spencers-Brook Road	0	78,447	(28,264)	50,183
WWALGGC Talbot West Bridge	-	60,000	(14,681)	45,319
MMRWA Bridge Grant (Warding \$72,000 and York /Tammin \$22,000)	94,000		(94,000)	0
Wheatbelt Development Commission - Business Case Grant Funds	24,860		(11,742)	13,118
	1,170,714	159,801	(1,114,933)	215,582



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

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:

Asset by Class	Proceeds Sale of Assets		Written Down Value		Gain(Loss) on Disposal	
	2013/14	2013/14	2013/14	2013/14	2013/14	2013/14
	Budget	Actual	Budget	Actual	Budget	Actual
	\$	\$	\$	\$	\$	\$
Plant and Equipment	551,500	299,022	393,200	332,062	158,300	(33,040)
Land and Buildings	1,030,000	204,418	-	10,080	1,030,000	194,338
TOTAL BY CLASS OF ASSETS	1,581,500	503,440	393,200	342,142	1,188,300	161,298

5.2 Disposal of Assets by Program

	Proceeds Sale of Assets		Written Down Value		Gain(Loss) on Disposal	
	2013/14	2013/14	2013/14	2013/14	2013/14	2013/14
	Budget	Actual	Budget	Actual	Budget	Actual
	\$	\$	\$	\$	\$	\$
Governance	120,000	76,386	96,000	69,659	24,000	6,727
Law, Order & Public Safety	0	0	0	0	0	0
Health	60,000	34,273	32,000	38,323	28,000	(4,050)
Education & Welfare	0	0	0	0	0	0
Housing	0	0	0	0	0	0
Community Amenities	40,000	18,636	32,000	17,662	8,000	974
Recreation & Culture	0	0	0	0	0	0
Transport	271,500	137,227	185,200	175,404	86,300	(38,177)
Economic Services	50,000	20,000	16,000	16,491	34,000	3,509
Other Property & Services	1,040,000	216,918	32,000	24,603	1,008,000	192,315
TOTAL BY PROGRAM	1,581,500	503,440	393,200	342,142	1,188,300	161,298

5.3 Fixed Assets according to Class

Actual 2012/13			Actual 2013/14	
\$	\$		\$	\$
774,041	774,041	Property, Plant & Equipment	819,987	819,987
		Land (at cost)		
6,634,174		Buildings (at cost)	11,524,684	
(2,167,573)	4,466,601	Less Accumulated Depreciation	(2,609,425)	8,915,259
919,127		Furniture and Fittings (at management valuation)	996,060	
(617,387)	301,740	Less Accumulated Depreciation	(680,780)	315,280
2,332,921		Plant and Equipment (at management valuation)	2,768,811	
(478,612)	1,854,309	Less Accumulated Depreciation	(730,406)	2,038,405
7,396,691		Total Property, Plant & Equipment	12,088,931	
		Infrastructure Assets		
91,746,872		Roads (at independent valuation 2014)	97,895,797	
(18,718,179)	73,028,693	Less Accumulated Depreciation	(16,256,780)	81,639,017
617,989		Drainage (at management valuation)	617,989	
(89,569)	528,420	Less Accumulated Depreciation	(97,197)	520,792
825,988		Parks/Reserves (at management valuation)	825,988	
(517,825)	308,163	Less Accumulated Depreciation	(541,573)	284,415
2,499,290		Bridges (at independent valuation 2014)	31,782,000	
(203,814)	2,295,476	Less Accumulated Depreciation	(17,820,500)	13,961,500
592,672		Footpaths (at independent valuation 2014)	2,027,982	
(78,064)	514,608	Less Accumulated Depreciation	(787,806)	1,240,176
7,028,982		Other Structures (at independent/management valuation)	2,980,313	
(577,557)	6,451,425	Less Accumulated Depreciation	(535,075)	2,445,238
83,126,785		Total Infrastructure	100,091,138	



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

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.

Property, Plant & Equipment	Land	Buildings	Furniture and Equipment	Plant and Equipment	Total
	Level 2 \$	Level 2 \$	Level 3 \$	Level 3 \$	
Asset Balance at the beginning of the year	774,041	6,634,174	919,127	2,332,921	10,660,263
Transfer Between Asset Classes during the year	0	4,361,187	0	0	4,361,187
Assets Acquired during the year	45,946	545,811	76,933	790,735	1,459,425
Assets Disposed during the year	0	(16,488)	0	(354,845)	(371,333)
Asset Balance at the end of the year	819,987	11,524,684	996,060	2,768,811	16,109,542
Depreciation at the beginning of the year	0	(2,167,573)	(617,387)	(478,611)	(3,263,571)
Depreciation Expense Raised	0	(217,378)	(63,393)	(274,578)	(555,349)
Depreciation Expense Written Back on Disposals	0	6,408	0	22,783	29,191
Transfer Between Asset Classes during the year	0	(230,882)	0	0	(230,882)
Depreciation at the End of Year	0	(2,609,425)	(680,780)	(730,406)	(4,020,611)
Net Asset Values at the end of year	819,987	8,915,259	315,280	2,038,405	12,088,931



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

5.4 Movements in Carrying Amounts

Infrastructure	Drainage \$	Parks/Reserves \$	Bridges \$	Footpaths \$	Other Items \$	Roads \$	Total \$
Asset Balance at the beginning of the year	617,989	825,988	2,499,290	592,672	7,028,982	91,746,873	103,311,793
Transfer Between Asset Classes during the year	0	0	0	0	(4,361,187)	0	(4,361,187)
Assets Acquired during the year	0	0	231,434	10,433	4,199	911,300	1,157,365
Revaluation Increments/(Decrements)	0	0	29,051,276	1,424,877	308,319	5,237,625	36,022,097
Asset Balance at the end of the year	617,989	825,988	31,782,000	2,027,982	2,980,313	97,895,797	136,130,068
Depreciation at the beginning of the year	(89,569)	(517,825)	(203,814)	(78,064)	(346,675)	(18,718,180)	(19,954,125)
Depreciation Expense Raised	(7,628)	(23,749)	(33,523)	(12,528)	(188,400)	(1,154,015)	(1,419,842)
Revaluation Increments/(Decrements)	0	0	(17,583,164)	(697,214)	0	3,615,415	(14,664,963)
Depreciation at the End of Year	(97,197)	(541,573)	(17,820,500)	(787,806)	(535,075)	(16,256,780)	(36,038,931)
Net Asset Values at the end of year	520,792	284,414	13,961,500	1,240,176	2,445,238	81,639,017	100,091,138



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

6. BORROWINGS INFORMATION

6.1 Loan Borrowings

Actual 2012/2013 \$		Actual 2013/2014 \$
	Current Borrowings	
99,845	Loan Debentures	105,730
99,845	BALANCE AS AT 30TH JUNE	105,730
	Non Current Borrowings	
2,065,410	Loan Debentures	1,959,680
2,065,410	BALANCE AS AT 30TH JUNE	1,959,680
2,165,255	TOTAL BORROWINGS AS AT 30TH JUNE	2,065,410

6.2 Loans Raised during the Financial Year

No new loans were raised during the 2013/2014 Financial Year

6.3 Loan Repayments

Council's Loan Liability is summarised as:

Program	Principal 30/06/2013 \$	Loans Raised 2013/14 \$	Interest		Loan Repayment		Principal 30/06/2014 \$
			Budget 2013/14 \$	Actual 2013/14 \$	Budget 2013/14 \$	Actual 2013/14 \$	
Community Amenities							
(*) Water Supply - Loan 60	29,168	0	1,880	1,622	11,060	11,060	18,108
Recreation & Culture							
Archive Facility - Loan 65	104,806	0	5,001	4,963	9,853	9,852	94,954
Forrest Oval - Loan 62	1,258,993	0	79,525	79,283	39,221	39,220	1,219,773
Forrest Oval - Loan 63	301,691	0	15,424	15,309	15,514	15,514	286,177
Forrest Oval - Loan 64	470,597	0	24,059	23,873	24,199	24,199	446,398
PLUS Change in Net Accrual				837			
TOTAL	2,165,255	0	125,889	125,887	99,847	99,845	2,065,410
Loan Repayments to be financed by Council			124,009	124,265	88,787	88,785	
Loan Repayments reimbursed from external sources			1,880	1,622	11,060	11,060	
TOTAL			125,889	125,887	99,847	99,845	

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

All other loan repayments were financed by general purpose income.

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



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

7. RESERVES

The transactions of the Reserve Funds are summarised as follows:

Actual 2012/13 \$		Budget 2013/14 \$	Actual 2013/14 \$
7.1 Plant Replacement Reserve (Cash Backed)			
Purpose - Acquisition of plant and major capital repairs for plant			
128,411	Balance brought forward 1st July	338,002	338,002
	Plus Transfer from Accumulated Surplus		
6,657	- Interest Received	13,196	13,633
261,072	- Other	270,007	245,249
	Less Transfer To Accumulated Surplus		
(58,138)	- Other Plant Purchases	(453,000)	(477,144)
<u>338,002</u>	BALANCE AS AT 30th JUNE	<u>168,205</u>	<u>119,740</u>
7.2 Avon River Reserve (Cash Backed)			
Purpose - Maintain and protect Avon River and its environs			
21,876	Balance brought forward 1st July	23,009	23,009
	Plus Transfer from Accumulated Surplus		
1,133	- Interest Received	898	928
	Less Transfer To Accumulated Surplus		
0	- Other swing bridge entrance	(23,340)	(10,600)
<u>23,009</u>	BALANCE AS AT 30th JUNE	<u>567</u>	<u>13,337</u>
7.3 Recreation Complex Reserve (Cash backed)			
Purposes - Provide for multi-purpose community centre and ongoing development of recreation facilities			
596	Balance brought forward 1st July	2,916	2916
	Plus Transfer from Accumulated Surplus		
31	- Interest Received	114	118
2,289	- Other YRCC membership fees	14,000	1,186
0	- Other land sales proceeds	500,000	0
	Less Transfer To Accumulated Surplus		
0	- Other function centre IT and kitchen utensils	(35,000)	0
0	- Other outdoor gym equipment	(5,000)	0
<u>2,916</u>	BALANCE AS AT 30th JUNE	<u>477,030</u>	<u>4,220</u>
7.4 Town Planning Reserve (Cash backed)			
Purpose - Develop and review York Town Planning Schemes and amendments			
14,159	Balance brought forward 1st July	14,892	14,892
	Plus Transfer from Accumulated Surplus		
733	- Interest Received	581	601
	Less Transfer To Accumulated Surplus		
<u>14,892</u>	BALANCE AS AT 30th JUNE	<u>15,473</u>	<u>15,493</u>
7.5 Refuse Site Development Reserve (Cash Backed)			
Purpose - Ongoing maintenance and development of Council's waste management facilities			
181,091	Balance brought forward 1st July	185,524	185,524
	Plus Transfer from Accumulated Surplus		
9,377	- Interest Received	9,000	7,483
0	- Other	7,243	0
	Less Transfer To Accumulated Surplus		
0	- Other - Operating Loss	0	(20,214)
(4,944)	- Other - Fencing to transfer station	(27,118)	0
<u>185,524</u>	BALANCE AS AT 30th JUNE	<u>174,649</u>	<u>172,793</u>
7.6 Industrial Land Reserve (Cash backed)			
Purpose - Development and expansion of an industrial subdivision within the Shire			
105,882	Balance brought forward 1st July	111,364	111,364
	Plus Transfer from Accumulated Surplus		
5,482	- Interest Received	4,348	4,492
	Less Transfer To Accumulated Surplus		
<u>111,364</u>	BALANCE AS AT 30th JUNE	<u>115,712</u>	<u>115,856</u>



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

7. RESERVES

The transactions of the Reserve Funds are summarised as follows:

	Actual 2012/13 \$		Budget 2013/14 \$		Actual 2013/14 \$
7.7 Residency Museum Reserve (Cash Backed)					
Purpose - Fund capital expenditure and maintenance of the historical museum					
10,313 Balance brought forward 1st July		10,847		10,847	
534 Plus Transfer from Accumulated Surplus					
- Interest Received		423		437	
Less Transfer To Accumulated Surplus					
10,847 BALANCE AS AT 30th JUNE		11,270		11,284	
7.8 Pioneer Memorial Lodge Reserve (Cash Backed)					
Purpose - Finance capital improvements and extensions to seniors village (from operational surpluses of the Lodge)					
133,207 Balance brought forward 1st July		117,800		117,800	
6,897 Plus Transfer from Accumulated Surplus					
- Interest Received		4,599		4,751	
Less Transfer To Accumulated Surplus					
(21,704) - Other - Storm water sump pit		0		0	
(600) - Other - Sewer Connection and operating loss		0		0	
117,800 BALANCE AS AT 30th JUNE		122,399		122,551	
7.9 Public Open Space Reserve (Cash Backed)					
Purpose - Expansion and development of passive recreation areas within the Shire					
360 Balance brought forward 1st July		378		378	
19 Plus Transfer from Accumulated Surplus					
- Interest Received		15		15	
Less Transfer To Accumulated Surplus					
379 BALANCE AS AT 30th JUNE		393		393	
7.10 Community Bus Reserve (Cash Backed)					
Purpose - Finance the changeover of the Community Bus (funded from operational surpluses of the Community Bus)					
55,278 Balance brought forward 1st July		62,298		62,298	
2,862 Plus Transfer from Accumulated Surplus					
4,158 - Interest Received		2,432		2,513	
- Other		1,300		4,230	
Less Transfer To Accumulated Surplus					
0 - Other		(50,000)		0	
62,298 BALANCE AS AT 30th JUNE		16,030		69,041	
7.11 Centennial Gardens Reserve (Cash Backed)					
Purpose - Further expansion and capital repairs of the existing units					
103,423 Balance brought forward 1st July		100,814		100,814	
5,355 Plus Transfer from Accumulated Surplus					
1,976 - Interest Received		3,936		4,066	
- Other		5,000		13,003	
Less Transfer To Accumulated Surplus					
(9,940) - Other - operating loss		(11,000)		0	
100,814 BALANCE AS AT 30th JUNE		98,750		117,883	
7.12 Car Parking Reserve (Cash Backed)					
Purpose - The Management and control of parking facilities in accordance with Council's Parking Plan					
14,714 Balance brought forward 1st July		15,476		15,476	
762 Plus Transfer from Accumulated Surplus					
0 - Interest Received		604		624	
- Other		218,580		0	
Less Transfer To Accumulated Surplus					
0 - Other		(50,000)		0	
15,476 BALANCE AS AT 30th JUNE		184,660		16,100	
7.13 Archives Reserve (Cash Backed)					
Purpose - To provide a secure building for the safe storage of Council's archival records					
18,216 Balance brought forward 1st July		19,159		19,159	
943 Plus Transfer from Accumulated Surplus					
- Interest Received		748		773	
Less Transfer To Accumulated Surplus					
0 - Other compactus and safe		(10,000)		0	
19,159 BALANCE AS AT 30th JUNE		9,907		19,932	



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

7. RESERVES

The transactions of the Reserve Funds are summarised as follows:

	Actual 2012/13 \$		Budget 2013/14 \$	Actual 2013/14 \$
7.14 Disaster Reserve (Cash Backed)				
Purpose - To help fund recover from a natural disaster				
27,390		Balance brought forward 1st July	28,808	28,808
1,418		Plus Transfer from Accumulated Surplus		
		- Interest Received	1,124	1,162
		Less Transfer To Accumulated Surplus		
<u>28,808</u>		BALANCE AS AT 30th JUNE	<u>29,932</u>	<u>29,970</u>
7.15 Water Supply Reserve (Cash Backed)				
Purpose - To hold funds raised through water supply charge until loan repayment is due				
6,778		Balance brought forward 1st July	6,778	6,778
<u>6,778</u>		BALANCE AS AT 30th JUNE	<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				
72,064		Balance brought forward 1st July	61,689	61,689
		Less Transfer To Accumulated Surplus		
(4,375)		- Other SEAVROC	(11,374)	0
(6,000)		- Other Regional Waste Management Strategy	0	0
0		- Other You're Welcome	(11,866)	(264)
0		- Other YAC leadership program	(1,500)	0
0		- Other Mannavale, Qualan, West and Spencers Brook Bridges	(30,830)	0
<u>61,689</u>		BALANCE AS AT 30th JUNE	<u>6,119</u>	<u>61,425</u>
7.17 Staff Leave Reserve (Cash Backed)				
Purpose - To fund annual and long service leave requirements				
197,463		Balance brought forward 1st July	279,102	279,102
		Plus Transfer from Accumulated Surplus		
10,225		- Interest Received	10,896	11,257
71,414		- Other	63,993	350,110
		Less Transfer To Accumulated Surplus		
<u>279,102</u>		BALANCE AS AT 30th JUNE	<u>353,991</u>	<u>640,469</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				
42,019		Balance brought forward 1st July	44,194	44,194
		Plus Transfer from Accumulated Surplus		
2,176		- Interest Received	1,725	1,783
		Less Transfer To Accumulated Surplus		
0		- Other	(44,000)	0
<u>44,195</u>		BALANCE AS AT 30th JUNE	<u>1,919</u>	<u>45,977</u>
7.19 Buildings Reserve (Cash Backed)				
Purpose - To provide for the construction and major capital improvements to all Council buildings				
3,010		Balance brought forward 1st July	975	975
		Plus Transfer from Accumulated Surplus		
156		- Interest Received	38	40
		Less Transfer To Accumulated Surplus		
(2,191)		- Other Town Hall Plans	0	0
<u>975</u>		BALANCE AS AT 30th JUNE	<u>1,013</u>	<u>1,015</u>
7.20 Strategic Planning Reserve (Cash Backed)				
Purpose - To provide for the preparation, ongoing replacement, amendment & printing costs associated with the Strategic Plan				
13,343		Balance brought forward 1st July	14,034	14,034
		Plus Transfer from Accumulated Surplus		
691		- Interest Received	548	566
		Less Transfer To Accumulated Surplus		
0		- Other	0	(7,244)
<u>14,034</u>		BALANCE AS AT 30th JUNE	<u>14,582</u>	<u>7,356</u>



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

7. RESERVES

The transactions of the Reserve Funds are summarised as follows:

	Actual 2012/13 \$		Budget 2013/14 \$		Actual 2013/14 \$
7.21 Cemetery Reserve (Cash Backed)					
Purpose - To provide for ongoing development of the York Cemetery or development of a new cemetery site					
22,172 Balance brought forward 1st July		23,320		23,320	
Plus Transfer from Accumulated Surplus					
1,148 - Interest Received		910		941	
Less Transfer To Accumulated Surplus					
0 - Other Cemetery Upgrades		(21,800)		0	
23,320		2,430		24,261	
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					
26,617 Balance brought forward 1st July		27,995		27,995	
Plus Transfer from Accumulated Surplus					
1,378 - Interest Received		1,093		1,129	
Less Transfer To Accumulated Surplus					
- Other Town Hall Lift Awning		(10,000)		(10,000)	
27,995		19,088		19,124	
7.23 Youth Capital Works Reserve (Cash Backed)					
Purpose - To provide for youth related infrastructure					
812 Balance brought forward 1st July		0		0	
Plus Transfer from Accumulated Surplus					
42 - Interest Received		0		0	
Less Transfer To Accumulated Surplus					
(854) - Other		0		0	
0		0		0	
7.24 Roads Reserve (Cash Backed)					
Purpose - To provide for future road resealing requirements					
68,454 Balance brought forward 1st July		71,999		71,999	
Plus Transfer from Accumulated Surplus					
3,544 - Interest Received		2,811		2,904	
Less Transfer To Accumulated Surplus					
71,998		74,810		74,903	
7.25 Land & Infrastructure Development Reserve (Cash Backed)					
Purpose - To provide for the purchase of land and/or buildings or the construction of buildings					
627 Balance brought forward 1st July		660		660	
Plus Transfer from Accumulated Surplus					
33 - Interest Received		26		27	
0 - Other Muni Contribution		25,000		25,000	
0 - Other land sales		530,000		204,418	
Less Transfer To Accumulated Surplus					
0 - Admin Air Conditioning Units		(132,235)		(132,235)	
0 - Admin Solar Panels		(8,000)		(7,264)	
0 - Admin Air Conditioning Enclosure		(15,000)		(3,537)	
0 - Relocate Talbot Fire Shed		(20,000)		0	
0 - Cemetery Infrastructure		(30,000)		0	
0 - Purchase Easement Lot 51		(25,000)		0	
0 - Car Park Upgrade		(6,000)		0	
660		319,451		87,069	
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					
24,891 Balance brought forward 1st July		26,180		26,180	
Plus Transfer from Accumulated Surplus					
1,289 - Interest Received		1,022		1,056	
Less Transfer To Accumulated Surplus					
0 - Other		(22,500)		0	
26,180		4,702		27,236	



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

7. RESERVES

The transactions of the Reserve Funds are summarised as follows:

	Actual 2012/13 \$		Budget 2013/14 \$		Actual 2013/14 \$
7.27 RSL Memorial Reserve (Cash Backed)					
Purpose - To provide for the upgrading of the RSL memorial					
10,833 Balance brought forward 1st July		11,394		11,393	
561 Plus Transfer from Accumulated Surplus					
- Interest Received		445		460	
Less Transfer To Accumulated Surplus					
11,394 BALANCE AS AT 30th JUNE		11,839		11,853	
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		4,003		4,002	
Plus Transfer from Accumulated Surplus					
0 - Interest Received		156		161	
4,003 - Other		4,270		3,234	
Less Transfer To Accumulated Surplus					
4,003 BALANCE AS AT 30th JUNE		8,429		7,397	
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		477		476	
Plus Transfer from Accumulated Surplus					
0 - Interest Received		19		20	
477 - Other		2,230		544	
Less Transfer To Accumulated Surplus					
477 BALANCE AS AT 30th JUNE		2,726		1,040	
7.30 Forrest Oval Lights Reserve (Cash Backed)					
Purpose - to provide for the replacement and upgrading of the Oval Lights					
333 Balance brought forward 1st July		1,274		1,274	
Plus Transfer from Accumulated Surplus					
17 - Interest Received		50		51	
924 - Other		2,000		673	
Less Transfer To Accumulated Surplus					
1,274 BALANCE AS AT 30th JUNE		3,324		1,998	
1,605,361 TOTAL RESERVES - CASH BACKED		2,256,178		1,846,494	
7.30 Cash Backed Reserve Summary					
1,304,333 Balance brought forward 1st July		1,605,261		1,605,361	
409,773 Plus Transfer from Accumulated Surplus		1,705,480		909,634	
(108,745) Less Transfer To Accumulated Surplus		(1,054,563)		(668,501)	
1,605,361 BALANCE AS AT 30th JUNE		2,256,178		1,846,494	

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



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

7. RESERVES

The transactions of the Reserve Funds are summarised as follows:

	Actual 2012/13 \$		Budget 2013/14 \$		Actual 2013/14 \$
7.31 Asset Revaluation					
The Asset Revaluation Surplus is not Cash Backed and future transactions will be in accordance with the Shire of York Accounting Policy.					
Asset Revaluation Surplus (Roads)					
52,651,562 Balance brought forward 1st July			58,702,393		58,702,393
6,050,831 Revaluation Increment			0		8,853,040
0 Revaluation Decrement			0		
58,702,393 BALANCE AS AT 30th JUNE			58,702,393		67,555,433
Asset Revaluation Surplus (Bridges)					
0 Balance brought forward 1st July			0		0
0 Revaluation Increment			0		29,051,276
0 Revaluation Decrement			0		(17,583,164)
0 BALANCE AS AT 30th JUNE			0		11,468,112
Asset Revaluation Surplus (Footpaths)					
0 Balance brought forward 1st July			0		0
0 Revaluation Increment			0		1,424,877
0 Revaluation Decrement			0		(697,214)
0 BALANCE AS AT 30th JUNE			0		727,663
Asset Revaluation Surplus (Other Items)					
0 Balance brought forward 1st July			0		0
0 Revaluation Increment			0		308,319
0 Revaluation Decrement			0		0
0 BALANCE AS AT 30th JUNE			0		308,319
Asset Revaluation Surplus (Plant and Equipment)					
0 Balance brought forward 1st July			0		0
Revaluation Increment			0		0
Revaluation Decrement			0		0
0 BALANCE AS AT 30th JUNE			0		0
Asset Revaluation Surplus (Furniture and Equipment)					
0 Balance brought forward 1st July			0		0
Revaluation Increment			0		0
Revaluation Decrement			0		0
0 BALANCE AS AT 30th JUNE			0		0
58,702,393 TOTAL ASSET REVALUATION SURPLUS			58,702,393		80,059,527



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

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 2012/13	RECONCILIATION OF CASH	Budget 2013/14	Actual 2013/14
	\$		\$	\$
	679,702	Cash at Bank - Operating	(733,668)	184,192
	2,776,075	Restricted Cash	2,613,778	2,062,076
	3,455,777	TOTAL CASH	1,880,110	2,246,268
8.2		<u>Non cash flows in change in Net Equity</u>		
	281,963	Net Result	4,411,612	(631,481)
	2,454,547	Depreciation	1,685,255	1,975,192
	17,425	Profit/(loss) on sale of Fixed Assets	(1,188,300)	(161,298)
	(1,594,820)	Contributions for Development of Assets	(6,089,789)	(823,213)
	0	Movement in Non - Current Debtors	0	(7,346)
		<u>Change in Assets and Liabilities</u>		
	(3,632)	(Increase)/Decrease in Inventory	(3,000)	7,416
	(106,068)	(Increase)/Decrease in Accounts Receivables	31,531	160,489
	12,508	(Increase)/Decrease in Provisions	22,032	19,055
	169,838	Increase/(Decrease) in Accounts Payables	(49,920)	(369,396)
	1,231,761	Cash flows from Operations	(1,180,579)	169,418
8.3		<u>Credit stand by arrangement and loan facilities</u>		
		Council has a Credit Card facility of :-		
	10,000	Credit Card Limit	10,000	10,000
	(3,487)	Amount Utilised	0	333
		Council has Bank Overdraft facilities of:-		
	200,000	Credit Facility	200,000	200,000
	0	Amount Utilised	0	0
	206,513	Unused Facility available	210,000	210,333



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

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 1/07/2013 \$	RECEIPTS ACTUAL 2013/14 \$	PAYMENTS ACTUAL 2013/14 \$	CLOSING BALANCE 30/06/2014 \$
BCITF PAYMENT	\$3,000	\$12,934	\$13,965	\$1,969
BOND CAT TRAP	\$0	\$730	\$730	\$0
BOND LAND/BUILDING SALE	\$0	\$0	\$0	\$0
BONDS - EXTRACTIVE INDUSTRIES	\$4,500	\$0	\$0	\$4,500
BONDS - FOOTPATH & KERB	\$31,226	\$5,000	\$3,000	\$33,226
BONDS - HALL ETC	\$5,300	\$3,500	\$4,500	\$4,300
BONDS - KEYS	\$2,220	\$660	\$640	\$2,240
BONDS - PARKS/COUNCIL PROPS	\$1,500	\$500	\$1,500	\$500
BONDS - RENTAL PROPERTY	\$2,944	\$1,000	\$1,000	\$2,944
BUILDER REGIST BOARD LEVY	\$1,820	\$10,585	\$11,068	\$1,337
BUILDING BONDS	\$11,100	\$720	\$720	\$11,100
CASH RECEIPT ADJUSTMENTS	\$6,191	\$772	\$213	\$6,750
COMMUNITY BUS BONDS	\$950	\$5,250	\$3,800	\$2,400
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	\$1,432	\$20,480	\$7,572	\$14,339
GREENHILLS BUSHFIRE BRIGADE	\$114	\$0	\$0	\$114
LEEWIN CONTRIBUTIONS	\$800	\$0	\$0	\$800
MOTO CROSS TRACK	\$2,973	\$1,182	\$0	\$4,155
NOMINATION DEPOSIT	\$0	\$640	\$640	\$0
PALMBROOK - CROSSOVERS	\$57,888	\$2,206	\$0	\$60,095
PALMBROOK - FOOTPATHS	\$60,862	\$2,224	\$0	\$63,086
PALMBROOK - INTERSECTIONS	\$26,343	\$1,004	\$0	\$27,347
PALMBROOK - PUBLIC OPEN SPACE	\$67,741	\$2,563	\$11,882	\$58,422
PALMBROOK - RURAL NUMBERS	\$1,820	\$0	\$0	\$1,820
PIONEER MEMORIAL LODGE BONDS	\$0	\$0	\$0	\$0
PLANNING BONDS	\$2,900	\$6,557	\$6,557	\$2,900
POLICE LICENSING	\$5	\$1,502,755	\$1,502,760	\$0
PROPERTY SALE NON PAYMENT RATES	\$8,041	\$0	\$0	\$8,041
SETTLERS HOUSE BONDS	\$13,357	\$0	\$0	\$13,357
STAFF SOCIAL FUNDS	\$98	\$819	\$877	\$40
SUBDIVISION BONDS	\$27,736	\$17,278	\$0	\$45,014
SUBDIVISION BOND - BAWDEN	\$3,300	\$0	\$0	\$3,300
SUBDIVISION BOND - PREISIG	\$28,079	\$1,070	\$0	\$29,149
SWIMMING POOL INSPECTION FEES	\$0	\$0	\$0	\$0
TOTAL GROUP CLEANING BOND	\$0	\$0	\$0	\$0
WATER LOAN REPAYMENTS IN FULL	\$6,772	\$0	\$3,019	\$3,753
SPORTING PRECINCT	\$485	\$21,475	\$18,000	\$3,960
TOTAL	396,735	1,621,905	1,592,443	426,198



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

10. RATING INFORMATION

Rating Information for the year ended 30 June 2014

RATE TYPE	Budget Rate Revenue	Rate in \$	Number of Properties	Rateable Value	Total Rate Revenue
General Rate GRV	1,710,766	\$0.088821	1331	19,260,828	1,710,766
Minimum Rate GRV	511,700	\$850	602	2,753,906	511,700
General Rate UV	1,557,296	\$0.006944	465	224,264,977	1,557,296
Minimum Rate UV	194,670	\$1,030	189	18,915,982	194,670
Interim Rates	25,000				8,814
Back Rates	100				0
TOTAL	3,999,532		2587	265,195,693	3,983,246

10.1 General and Minimum Rate

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

Actual	Budget	Actual
0	2013/14	2013/14
\$	\$	\$
0.0815	0.088821	0.088821
\$830 p.a.	\$850 p.a.	\$850 p.a.
0.005700	0.006944	0.006944
\$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 2013/2014 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 2013/2014.

12. SERVICE CHARGE

No Service Charges were imposed during 2013/2014.



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

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	2 night's accommodation for 2 adults in a superior room including breakfast valued at \$400 donated by Accor.
3rd Prize	Four tickets to the Western Australian Symphony Orchestra for Sol Gabetta Plays Dvorak on Saturday, 16th November 2013.
4th Prize	\$200 worth of unleaded fuel, sponsored by Fuel Distributors WA.

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 12 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 2012/13		Actual 2013/14
\$		\$
1,349	Write Offs	2,698
<u>1,349</u>		<u>2,698</u>



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

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 \$103,339

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, 17 September 2013
2nd Instalment	Tuesday, 19 November 2013
3rd Instalment	Monday, 20 January 2014
4th Instalment	Thursday, 20 March 2014

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 2012/13		Budget 2013/14	Actual 2013/14
\$		\$	\$
90,914	Interest Charges for the late Payment of Rates Charged	60,000	103,339
16,344	Instalment Interest Charges	16,000	16,270
1,687	Pensioner Deferred Rates Interest Charges	2,000	1,293
15,984	Administration Charges for Instalment Options	16,000	15,014
2,700	Interest charges for the late payment of ESL	3,000	3,199

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 2014

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 2012/13 \$		Actual 2013/14 \$
30,259	Governance	7,374
9,361	General Purpose Funding	29,895
60,194	Law, Order, Public Safety	78,587
65,794	Health	61,971
29,810	Education and Welfare	32,307
624,111	Community Amenities	740,826
261,131	Recreation and Culture	457,210
761	Transport	298
130,588	Economic Services	122,364
36,812	Other Property and Services	63,019
1,248,821	TOTAL FEES AND CHARGES	1,593,851

15.2 Fees and Charges Amendments

No amendments were made during the 2013/2014 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 2012/13 \$		Budget 2013/14 \$	Actual 2013/14 \$
	- Annual Attendance Fee		
29,120	Councillor (5)	37,500	35,382
11,630	President	7,500	7,094
	- Expenses		
7,920	- Telecommunications Allowance	21,000	19,820
0	- Travel Expenses	1,500	0
6,000	- Information Technology Allowance	0	0
	- Annual Local Government Allowance		
10,060	- President	15,000	14,958
2,520	- Deputy President	3,750	3,119
67,250		86,250	80,373

17. INVESTMENT EARNINGS

The Earnings from Investments are summarised as follows:

Actual 2012/13 \$		Budget 2013/14 \$	Actual 2013/14 \$
92,934	General Account	60,000	70,126
64,153	Reserve Funds	60,000	58,781
111,645	Rates - Late payment & Instalment Interest	81,000	124,102
268,732	TOTAL	201,000	253,009



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

18. DEPRECIATION ON NON-CURRENT ASSETS

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

Actual 2012/13 \$		Actual 2013/14 \$
180	General Purpose Funding	180
72,639	Governance	72,861
97,314	Law, Order, Public Safety	42,773
15,192	Health	12,540
20,607	Education and Welfare	21,169
26,081	Community Amenities	25,339
325,660	Recreation and Culture	357,830
1,601,695	Transport	1,235,473
18,774	Economic Services	10,176
276,405	Other Property and Services	196,851
2,454,547	TOTAL	1,975,192

19. MAJOR LAND TRANSACTIONS

Council did not participate in any major land transactions during 2013/14.

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 2014

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 2014.

	Carrying Value 2012/13	Average Interest Rate %	Interest Bearing \$	Non Interest Bearing \$	Carrying Value 2013/14 \$	Fair Value 2013/14 \$
Financial Assets						
Cash	3,455,777	3.78	2,242,468	3,800	2,246,268	2,246,268
Receivables	1,521,066		0	1,356,864	1,356,864	1,356,864
	<u>4,976,843</u>		<u>2,242,468</u>	<u>1,360,664</u>	<u>3,603,132</u>	<u>3,603,132</u>
Financial Liabilities						
Payables	726,394		0	356,998	356,998	356,998
Borrowings	2,165,255	5.83	2,065,410	0	2,065,410	1,521,732
	<u>2,891,649</u>		<u>2,065,410</u>	<u>356,998</u>	<u>2,422,408</u>	<u>1,878,730</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 Receivables

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.

2012/13			2013/14	
Current	Non Current		Current	Non Current
\$	\$		\$	\$
811,804	39,554	Financial Assets	832,775	47,702
11,060	18,108	Rates and Annual Charges	11,860	6,247
640,540	0	Self Supporting Loans	458,280	0
<u>1,463,404</u>	<u>57,662</u>	General Debtors	<u>1,302,915</u>	<u>53,949</u>

The profile of the Shire's credit risk at balance date was:

2012/13		2013/14
%		%
	Rates and Annual Charges	
42%	-Current	31%
58%	-Overdue	69%
	Other receivables	
41%	-Current	30%
59%	-Overdue	70%



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

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 2012/13		Actual 2013/14
\$		\$
34,558	Impact of 1% Movement in Interest Rates on Investment Earnings (+/-)	22,463
86,394	Impact of 2.5% Movement in Interest Rates on Investment Earnings (+/-)	56,157

23.6 Payables and Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

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

	2012/13	Less than 1 year	1 to 5 years	Greater than 5 years	2013/14
	\$	\$	\$	\$	\$
Financial Liabilities					
Accounts Payable - Current	726,394	356,998	0	0	356,998
Borrowings	2,165,255	105,730	457,299	1,502,381	2,065,410
	2,891,649	462,728	457,299	1,502,381	2,422,408

The following sets out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	Less than 1 year	1 to 2 years	2 to 3 years	3 to 4 years	Years 4 to 5 years	Greater than 5 years	Total
	\$	\$	\$	\$	\$	\$	\$
Year Ended 30 June 2014							
Debentures			18,108			2,047,302	2,065,410
Weighted Average - Interest Rate			5.83%			5.77%	5.83%
Year Ended 30 June 2013							
Debentures				29,168		2,136,087	2,165,255
Weighted Average - Interest Rate				5.83%		5.74%	5.83%



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

24. POSITION AT COMMENCEMENT OF FINANCIAL YEAR

24.1 DETERMINATION OF OPENING FUNDS

ACTUAL 2012/13 \$		Budget 2013/14 \$	ACTUAL 2013/14 \$
	Current Assets		
496,318	Cash at Bank - (Overdraft)	1,877,560	395,974
2,956,909	Investments	0	1,846,494
2,550	Cash on Hand	2,550	3,800
1,463,404	Receivables	1,388,940	1,302,915
11,285	Stock on Hand	14,284	3,869
4,930,466		3,283,334	3,553,052
	Less Current Liabilities		
(726,394)	Accounts Payable	(650,000)	(356,998)
(634,125)	Accrued Leave	(731,047)	(640,469)
(99,845)	Current Loan Liability	0	(105,730)
(1,460,364)		(1,381,047)	(1,103,197)
3,470,102	SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	1,902,287	2,449,855
	ADJUSTMENTS		
99,845	Add Back Current Loan Liability	0	105,730
(11,060)	Less Current Assets for Self Supporting Loan Repayments	0	(11,860)
	Less Cash Backed Reserves (excluding Leave Reserve)	(1,902,287)	(1,846,494)
	Plus Leave Reserve	0	640,469
(1,326,259)	Less Cash Backed Leave Reserves & Restricted Funds (excl LSL)		
2,232,627	OPENING/CLOSING FUNDS	0	1,337,699

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 2013/2014 Annual Budget.

Net Current Asset detailed in the 2013/2014 Annual Budget	2,227,226
Net Current Assets Brought Forward as at 1st July 2013	2,232,626

25. CAPITAL EXPENDITURE BY PROGRAM

Actual Capital Expenditure incurred by Program is summarised as follows:

Program	2012/13	Furniture and Equipment	Land and Buildings	Plant and Equipment	Infrastructure			2013/14
	\$	\$	\$	\$	Roads	Recreation Facilities	Other	\$
Governance	142,686	25,376	285,164	87,477	0	0	0	398,017
Law, Order, Public Safety	280,368	607	44,017	57,253	0	0	0	101,877
Health	30,099	0	7,510	0	0	0	0	7,510
Education and Welfare	30,540	0	0	0	0	0	0	0
Housing	0	0	0	0	0	0	0	0
Community Amenities	38,998	0	7,264	33,522	0	0	0	40,786
Recreation and Culture	375,883	50,950	212,155	0	0	31,540	0	294,645
Transport	1,471,698	0	0	546,072	1,142,566	0	0	1,688,638
Economic Services	11,571	0	0	25,913	0	0	4,199	30,112
Other Property & Services	3,724	0	14,709	40,500	0	0	0	55,209
TOTAL	2,385,567	76,933	570,819	790,737	1,142,566	31,540	4,199	2,616,794



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

26. FINANCIAL INFORMATION BY RATIO

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

<u>2011/12</u> <u>Percent</u>	<u>2012/13</u> <u>Percent</u>		<u>2013/14</u> <u>Percent</u>
1.97	2.42	(a) Current Ratio <u>current assets minus restricted current assets</u> current liabilities minus liabilities associated with restricted assets	3.22
0.86	0.493	(b) Asset Sustainability Ratio <u>capital renewal and replacement expenditure</u> depreciation expense	0.53129
12.44	5.66	(c) Debt Service Cover Ratio <u>annual operating surplus before interest and depreciation</u> principal and interest	2.87
0.07	-0.215	(d) Operating Surplus Ratio <u>operating revenue minus operating expense</u> own source operating revenue	-0.2343
0.78	0.678	(e) Own Source Revenue Ratio <u>own source operating revenue</u> operating expense	0.6927

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	0.793	(f) Asset Consumption Ratio <u>depreciated replacement cost of assets</u> current replacement cost of depreciated assets	0.73544
N/A	0.838	(g) Asset Renewal Funding Ratio <u>NPV of planned capital renewals over 10 years</u> NPV of required capital expenditure over 10 years	0.836

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
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

27. TRADE AND OTHER RECEIVABLES

Receivables due to Council include the following:

ACTUAL 2012/13 \$		ACTUAL 2013/14 \$
	Current	
789,017	Rates	832,775
15,419	LSL Due from Other Councils	15,419
819,188	Sundry Debtors	451,847
(197,536)	Less Provision for Doubtful Debts	(42,321)
11,060	Long Term Loans-Interest Free & Self Supporting	11,860
681	Accrued Income - Self Supporting Loans	423
23,025	ESL Debtors	30,186
2,550	Pensioner Rebates	2,726
1,463,404		1,302,915
	Non Current	
39,554	Rates Outstanding-Pensioner Deferred	47,702
18,108	Long Term Loans-Interest Free and Self Supporting	6,247
57,662		53,949

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 2012/13 \$		ACTUAL 2013/14 \$
11,285	Comprises of Construction Materials, Fuels and Consumables	3,869

All inventories at balance date have been valued at cost.

29. TRADE AND OTHER PAYABLES

ACTUAL 2012/13 \$		ACTUAL 2013/14 \$
680,912	Sundry Creditors	276,087
45,482	Other Payables	80,911
726,394	Total	356,998

30. PROVISIONS

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

ACTUAL 2012/13 \$		ACTUAL 2013/14 \$
	Current	
301,398	- Provision for Annual Leave	321,651
244,830	- Provision for Long Service Leave	223,371
68,441	- Provision for Sick Leave	75,355
19,456	- LSL Leave Owed To Other Local Governments	20,092
634,125		640,469
	Non Current	
20,178	- Provision for Long Service Leave	32,889
20,178		32,889
654,303		673,358



SHIRE OF YORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2014

31. EMPLOYEE NUMBERS

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

No. of Employees			
2012/13			2013/14
43	Total Number of Employees		50
	The number of full time equivalent employees at 30 June		

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:

ACTUAL 2012/13 \$		ACTUAL 2013/14 \$
1,589,644	By Nature/Type:	
1,590,220	Operating Grants	1,252,106
3,179,864	Non-operating Grants	823,213
	Total	2,075,319
1,311,427	General Purpose Funding	837,285
89,685	Governance	306,557
504,512	Law, Order and Public Safety	55,236
20,000	Education and Welfare	0
12,499	Community Amenities	24,712
455,363	Recreation and Culture	0
786,378	Transport	815,068
0	Economic Services	36,461
0	Other Property & Services	0
3,179,864		2,075,319

33. CONTINGENT LIABILITIES

Council does not have any known contingent liabilities at 30th June 2014.

34. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

ACTUAL 2012/2013 \$		ACTUAL 2013/2014 \$
1,150,472	By Program:	
73,514	Governance	1,388,306
443,446	General Purpose Funding	73,334
90,049	Law, Order, Public Safety	447,160
457,876	Health	113,975
36,159	Education and Welfare	436,708
593,491	Housing	36,159
9,179,732	Community Amenities	602,671
76,466,267	Recreation and Culture	9,412,051
88,628	Transport	97,390,919
1,620,297	Economic Services	90,148
5,311,673	Other Property and Services	1,819,147
95,511,604	Unallocated	3,976,492
	Total	115,787,070

35. CORRECTION OF ERRORS

The revaluation decrement for Plant & Equipment in the 2012/13 financial year amounted to \$194,523. This amount was applied to reduce the revaluation increment rather than being recognised in profit and loss under the relevant programme and nature and type classification.

The error has been corrected by restating each of the affected financial statement line items for the prior year.



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36. FAIR VALUE MEASUREMENTS

Persuant to Local Government (Financial Management) Regulation 17A(3) the Shire, as at 30 June 2014, 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 as at 30 June 2013 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 as at 30 June 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.

Infrastructure

Roads

In the case of roads a full road asset network valuation was undertaken by external consultants (Talis Consultants) in 2014. 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 for roads was generated from the RAMM Pavement Management System. The Shire had completed a full network condition summary and the external valuers have confirmed that there is a high level of confidence in the inventory data being relevant and of the condition data being a true representation of the current state. Also, unit rates used have been reviewed by the Shire and are considered accurate by the external valuer.

Drainage

A review of the Shire's asset register was undertaken in-house by Council Staff to validate the detail contained for Drainage Infrastructure. A review of the values contained in the Asset Register revealed that the written down value amounting to \$520,792 which represents 0.5% of the total Infrastructure Assets. The book value reflects the fair value based on the current replacement cost less accumulated depreciation.

Reserve - Plant & Equipment

A review of the Shire's asset register was undertaken in-house by Council Staff to validate the detail contained for Plant & Equipment Infrastructure. A review of the values contained in the Asset Register revealed that the written down value amounting to \$180,017 which represents 0.18% of the total Infrastructure Assets. The book value reflects the fair value based on the current replacement cost less accumulated depreciation.

Reserve - Grasses

A review of the Shire's asset register was undertaken in-house by Council Staff to validate the detail contained for Grass Reserves Infrastructure. A review of the values contained in the Asset Register revealed that the written down value amounting to \$104,398 which represents 0.1% of the total Infrastructure Assets. The book value reflects the fair value based on the current replacement cost less accumulated depreciation.

Footpaths

In the case of footpaths a full valuation was undertaken by external consultants in 2014. 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.

Bridges

In the case of bridges a full valuation was undertaken by external consultants in 2011 and reviewed in 2013. The fair value is determined as the Current Replacement Cost (CRC) less accumulated depreciation to reflect the already consumed or expired future economic benefits.

Other Items of Infrastructure

A review of the Shire's asset register was undertaken in-house by Council Staff to validate the detail contained for Other Items of Infrastructure. A review of the values contained in the Asset Register revealed that the written down value amounted to \$2,445,238. In order to determine a fair value for these items the ABS Road and Bridge Construction Index was applied to the historical cost less accumulated depreciation.



SHIRE OF YORK
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36. FAIR VALUE MEASUREMENTS

The Shire of York measures the following assets and liabilities on a recurring basis;

- Roads
- Drainage
- Parks/Reserves
- Bridges
- Footpaths
- Other Structures
- Furniture and Equipment
- Plant and Equipment

The Shire does not measure any other assets and liabilities at fair value on a non-recurring basis.

The following table provides the fair values of the Shire's assets measured and recognised on a recurring basis after initial recognition and their categorisation within the fair value hierarchy.

Recurring Fair Value Measurements

Non-Financial Assets	30-Jun-14		
	Level 1	Level 2	Level 3
Infrastructure	100,091,138	-	0
Plant & Equipment	0	2,038,405	0
Furniture & Equipment	0	315,280	0
Total non-financial assets recognised at fair value on a recurring basis	100,091,138	2,353,685	0

Non-Financial Assets	30-Jun-13		
	Level 1	Level 2	Level 3
Plant & Equipment	0	1,854,310	0
Furniture & Equipment	0	301,740	0
Total non-financial assets recognised at fair value on a recurring basis	0	2,156,050	0

Transfers Policy

The policy of the Shire of York is to recognise transfers into and transfers out of the fair value hierarchy levels as at the end of the reporting period. There were no transfers between Levels 1 and 2 for recurring fair value measurements during the year. There were also no transfers in and out of Level 3 measurements.

Highest and Best Use

There were no assets valued where it was assumed that the highest and best use was other than their current use.

Valuation techniques and inputs used to derive fair values

The following table summarises valuation inputs and techniques used to determine the fair value for each asset class.

Non-Financial Assets	Level of Valuation Input	Fair Value at 30/6/2014	Valuation Technique(s)	Inputs used
Infrastructure				
- Roads	3	81,639,017	Cost Approach	price per square metre
- Footpaths	3	1,240,176	Cost Approach	price per square metre
- Parks & Gardens	3	284,415	Cost Approach	price per square metre
- Drainage	3	520,792	Cost Approach	price per square metre
- Bridges	3	13,961,500	Cost Approach	price per square metre
- Other	3	2,445,238	Cost Approach	Price per square metre, estimates of residual value, useful life
Plant & Equipment	2	2,038,405	Market Approach	Make, size, year of manufacture and condition
Furniture & Equipment	2	315,280	Market Approach	Make, size, year of manufacture and condition
		<u>102,444,823</u>		



SHIRE OF YORK
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36. FAIR VALUE MEASUREMENTS

Plant and Equipment

Plant and equipment were revalued in 2013 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A. Whilst the additions since 1 July 2013 have been brought in the books at cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered that the recorded written down values approximate fair values. Thus, the value of the class of assets in the Shire's books is considered to be in accordance with Local Government (Financial Management (Regulation) 17A (2) which requires these assets to be shown at fair value. Plant and Equipment will be revalued during the year ended 30 June 2016 in accordance with the mandatory asset measurement framework detailed at Note 1.7.1.

Most plant and equipment assets are generally valued using the market and cost approach using comparable sales and relevant industry market price reference guides, and have been classified as being valued at Level 2 of the fair value hierarchy. The most significant inputs into this valuation approach are the make, size, year of manufacture and condition.

Quantitative Information about the significant unobservable inputs and relationship to fair value

The following table summarises the quantitative information about the key significant unobservable inputs (level 2 fair value hierarchy), the ranges of those inputs and the relationships of unobservable inputs to the fair value measurements.

Asset Description	Fair value as at 30 June 2014	Valuation Techniques	Unobservable inputs	Range of inputs (probability of weighted average)	Relationship of unobservable inputs to fair value
Infrastructure Assets					A change of 10% would result in a change in fair value by:
Roads	81,639,017	Cost Approach	price per square metre	+/- 10%	8,163,902
Footpaths	1,240,176	Cost Approach	price per square metre	+/- 10%	124,018
Parks & Gardens	284,415	Cost Approach	price per square metre	+/- 10%	28,442
Drainage	520,792	Cost Approach	price per square metre	+/- 10%	52,079
Bridges	13,961,500	Cost Approach	price per square metre	+/- 10%	1,396,150
Other Infrastructure	2,445,238	Cost Approach	Price per square metre, estimates of residual value, useful life	+/- 10%	244,524

Valuation processes

The Council engages external, independent and qualified valuers to determine the fair value of the entity's plant and equipment and infrastructure on a regular basis.

An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value. If any variation is considered material, a revaluation is undertaken either by comprehensive revaluation or by applying an interim revaluation using appropriate indices.

As at 30 June 2014 a comprehensive revaluation was undertaken for infrastructure asset classes subject to revaluation by Talis Consultants.

Relationship between asset consumption rating scale and the level of consumed service potential

Under the cost approach the estimated cost to replace the asset is calculated and then adjusted to take account of the accumulated depreciation. In order to achieve this, the valuer determines an asset consumption rating scale for each asset type based on legal and commercial obsolescence and the determination of key depreciation related assumptions such as residual value, useful life and pattern of consumption of the future economic benefit. The consumption rating scales were based initially on the past experience of the consultants and industry guides and were then updated to take into account the experience and understanding of the Shire's own engineers, asset management and finance staff.



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36. FAIR VALUE MEASUREMENTS

Disclosed Fair Value Measurements

The following assets and liabilities are not measured at fair value in the statement of financial position, but their fair values are

Borrowings

The following table provides the level of fair value hierarchy within which the disclosed fair value measurements are categorised in their entirety and a description of the valuation technique(s) and inputs used:

Description	Heirarchy Level	Valuation Technique(s)	Inputs Used
Loans	2	Income approach using discounted cashflow methodology	Current treasury borrowing rates for similar instruments