

SHIRE OF YORK

**MINUTES OF THE
AUDIT COMMITTEE MEETING
HELD ON 5 NOVEMBER 2012
COMMENCING AT 1.55PM
IN THE
SHIRE ADMINISTRATION OFFICE**

SHIRE OF YORK
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SHIRE OF YORK

MINUTES OF THE AUDIT COMMITTEE HELD ON
MONDAY, 5TH NOVEMBER 2012, AT 1.55PM
IN THE SHIRE ADMINISTRATION OFFICE, YORK

1. OPENING

2. ANNOUNCEMENT OF ANY DECLARED FINANCIAL INTERESTS

3. ATTENDANCE

- MEMBERS
Cr Boyle, Cr Scott, Cr Lawrance, Cr Duperouzel
- STAFF
Ray Hooper, CEO and Tyhscha Cochrane, DCEO
- OBSERVERS
Nil
- APOLOGIES
Cr Smythe and Cr Hooper

4. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

- MINUTES OF AUDIT COMMITTEE MEETING HELD 23 APRIL 2012

Recommendation

Moved: Cr Lawrance Seconded: Cr Scott

That the minutes of the Audit Committee meeting held on 23 April 2012 as circulated,
be accepted as a true and correct record.

CARRIED 4/0

- Matters Arising
Nil

5. REPORTS

5.1 MEET WITH AUDITORS - ANNUALLY

| | |
|--------------------------------|------------------------|
| FILE: | FI.FRP.4 |
| COMMITTEE DATE: | 5 November 2012 |
| REPORT DATE: | 1 November 2012 |
| LOCATION/ADDRESS: | N/A |
| ACTION OFFICER: | Tyhscha Cochrane, DCEO |
| SENIOR OFFICER: | Ray Hooper, CEO |
| DISCLOSURE OF INTEREST: | No |
| APPENDICES: | Nil |
| DOCUMENTS TABLED: | Nil |

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 were unable to attend.

Consultation:

Ray Hooper - Chief Executive Officer
Darren Long – Consultant
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.

Voting Requirements:

Absolute Majority Required: No

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.

Moved Cr Lawrance seconded Cr Duperouzel

AUDIT COMMITTEE RECOMMENDATION TO COUNCIL:

“That it be noted that the Council’s Auditor Macri Partners could not attend the Audit Committee meeting held on the 5th November 2012 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.”

CARRIED 4/0

5.2 ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2012

| | |
|--------------------------------|---|
| FILE: | FI.FRP.4 |
| COMMITTEE DATE: | 5 November 2012 |
| REPORT DATE: | 1 November 2012 |
| LOCATION/ADDRESS: | N/A |
| ACTION OFFICER: | Tyhscha Cochrane, DCEO |
| SENIOR OFFICER: | Ray Hooper, CEO |
| DISCLOSURE OF INTEREST: | No |
| APPENDICES: | Appendix A – Independent Auditor’s Report and Annual Financial Report 2011/12 |
| DOCUMENTS TABLED: | Nil |

Summary:

To receive the Annual Financial Report 2011/12 and the Independent Auditor’s Report from the Council’s Auditors, Macri Partners for the Financial Year ended the 30 June 2012.

Background:

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

Consultation:

Ray Hooper - Chief Executive Officer
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.

Voting Requirements:

Absolute Majority Required: No

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.

Moved Cr Scott seconded Cr Lawrance

AUDIT COMMITTEE RECOMMENDATION TO COUNCIL:

“That:

- 1. Council receives the Shire of York Annual Financial Report 2011-12;*
- 2. The Independent Auditor’s Report provided by Macri Partners be received; and*
- 3. Macri Partners be advised of Item 1 and 2.”*

CARRIED 4/0

Item 5.2 - Appendices

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 2012 and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year ended on that date and a summary of significant accounting policies and other explanatory notes.

Council's Responsibility for the Financial Report

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

Auditor's Responsibility

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

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

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

Independence

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

Auditor's Opinion

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

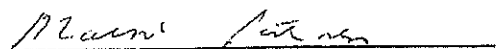
- (i) gives a true and fair view of the financial position of the Shire of York as at 30 June 2012 and of its financial performance for the year ended on that date; and
- (ii) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards (including the Australian Accounting Interpretations).

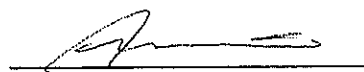
Statutory Compliance

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

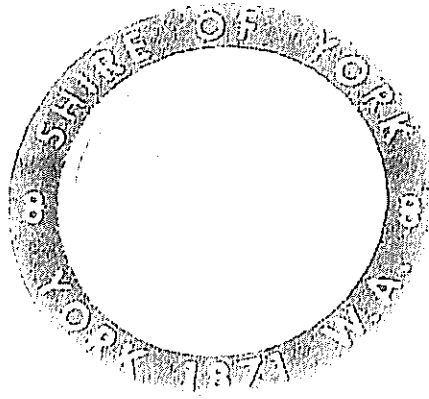
Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of Shire of York for the year ended 30 June 2012 included on the Shire of York website. The Council is responsible for the integrity of the Shire of York 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 31ST DAY OF OCTOBER 2012.



SEAL OF THE STATE OF NEW YORK

AN ACT TO AMEND THE SEVERAL LAWS RELATIVE TO THE

SEAL OF THE STATE



SHIRE OF YORK
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2012

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FINANCIAL REPORT
FOR THE YEAR ENDED 30th JUNE 2012
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 2012 are in my opinion properly drawn up to present fairly the financial position of the Shire of York at 30th June 2012 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the Regulations under that Act.

Signed on the 18 October 2012

A handwritten signature in cursive script, appearing to read 'Ray Hooper'.

Ray Hooper
Chief Executive Officer



SHIRE OF YORK
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2012

| 2011/12 Actual | | (Notes) | 2011/12 Budget | 2011/12 Actual |
|-------------------|--|-----------|-------------------|-------------------|
| | EXPENSES EXCLUDING FINANCE COSTS | | \$ | \$ |
| (217,043) | General Purpose Funding | | (192,940) | (242,798) |
| (779,584) | Governance | | (895,609) | (714,708) |
| (369,687) | Law, Order, Public Safety | | (490,861) | (385,669) |
| (262,010) | Health | | (322,121) | (300,349) |
| (59,290) | Education and Welfare | | (108,794) | (75,162) |
| (1,045,016) | Community Amenities | | (1,142,229) | (1,113,811) |
| (1,338,972) | Recreation and Culture | | (2,037,024) | (1,642,046) |
| (1,429,754) | Transport | | (1,530,769) | (1,901,042) |
| (544,192) | Economic Services | | (689,526) | (599,754) |
| (1,478,323) | Other Property and Services | | (94,122) | (378,779) |
| (7,523,870) | | | (7,503,995) | (7,354,118) |
| | REVENUE | | | |
| 4,813,668 | General Purpose Funding | | 4,662,827 | 5,392,829 |
| 461,130 | Governance | | 18,300 | 186,456 |
| 265,198 | Law, Order, Public Safety | | 335,005 | 117,231 |
| 43,754 | Health | | 60,500 | 62,833 |
| 22,823 | Education and Welfare | | 30,490 | 32,477 |
| 804,215 | Community Amenities | | 854,754 | 972,389 |
| 221,025 | Recreation and Culture | | 2,723,719 | 2,533,084 |
| 737,908 | Transport | | 1,918,075 | 721,864 |
| 171,926 | Economic Services | | 160,187 | 128,799 |
| 1,059,553 | Other Property & Services | | 163,338 | 307,526 |
| 8,601,200 | | | 10,927,195 | 10,455,489 |
| | FINANCE COSTS | | | |
| (3,762) | Community Amenities | | (3,503) | (3,098) |
| - | Recreation and Culture | | (109,547) | (102,435) |
| (3,762) | | 6 | (113,050) | (105,533) |
| | ASSET DISPOSALS | | | |
| (19,520) | Governance | | (7,510) | 3,513 |
| - | Law, Order, Public Safety | | 6,234 | 15,677 |
| (10,109) | Health | | (25,900) | (17,984) |
| (8,962) | Community Amenities | | (8,984) | (6,968) |
| (2,381) | Recreation and Culture | | 0 | - |
| 31,850 | Transport | | 82,159 | 106,290 |
| (4,594) | Economic Services | | (8,930) | (274) |
| - | Other Property & Services | | 500,000 | (7,054) |
| (13,717) | | 5 | 537,069 | 93,200 |
| 1,059,851 | NET RESULT | | 3,847,219 | 3,089,038 |
| | Other Comprehensive Income | | | |
| 18,425,457 | Changes on Revaluation of Non-Current Assets | 5.5, 7.29 | - | - |
| 18,425,457 | Total Other Comprehensive Income | | - | - |
| 19,485,308 | TOTAL COMPREHENSIVE INCOME | | 3,847,219 | 3,089,038 |

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 2012

| Appropriated Account | | Impairment | Appropriated Contribution | Appropriated Account |
|-------------------------|---|------------|------------------------------|-------------------------|
| | REVENUE | | | |
| 3,277,297 | Rates | | 3,511,764 | 3,492,035 |
| 1,820,863 | Operating Grants and Subsidies | 2, 32 | 1,100,026 | 1,851,966 |
| 230,301 | Operating Contributions and Reimbursements | | 191,993 | 491,412 |
| 1,337,391 | Fees and Charges | | 1,325,131 | 1,413,283 |
| - | Service Charges | | - | - |
| 216,219 | Interest Earnings | | 204,100 | 179,766 |
| 88,804 | Other Revenue | | 113,215 | 102,591 |
| 6,970,874 | | 4 | 6,446,229 | 7,531,052 |
| | EXPENSES | | | |
| (2,427,958) | Employee Costs | | (2,509,957) | (2,821,695) |
| (3,076,101) | Materials and Contracts | | (2,772,785) | (2,193,175) |
| (1,383,660) | Depreciation on Non-Current Assets | | (1,396,099) | (1,492,181) |
| (300,219) | Utility Charges (gas, electricity, water etc) | | (364,023) | (284,718) |
| (203,230) | Insurance Expenses | | (274,809) | (235,203) |
| (11,962) | Interest Expenses | | (113,050) | (105,533) |
| (124,502) | Other Expenditure | | (186,322) | (324,406) |
| (7,527,632) | | 4 | (7,617,045) | (7,456,909) |
| (556,758) | | | (1,170,816) | 74,142 |
| 792,866 | Non-Operating Grants, Subsidies and Contributions | 2, 32 | 4,480,966 | 2,841,696 |
| 837,460 | Non-Operating Contributions and Reimbursements | | - | 80,000 |
| 37,104 | Profit on Asset Disposals | 2, 5 | 537,069 | 143,588 |
| (50,821) | Loss on Asset Disposals | 2, 5 | - | (50,388) |
| 1,059,851 | NET RESULT | | 3,847,219 | 3,089,038 |
| | Other Comprehensive Income | | | |
| 18,425,457 | Changes on Revaluation of Non-Current Assets | 7.29 | - | - |
| 18,425,457 | Total Other Comprehensive Income | | - | - |
| 19,485,308 | TOTAL COMPREHENSIVE INCOME | | 3,847,219 | 3,089,038 |

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



SHIRE OF YORK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2012

| | Note | Actual 2010/11 \$ | Actual 2011/12 \$ |
|---|------|-------------------------|-------------------------|
| Current assets | | | |
| Cash and cash equivalents | 4 | 2,199,583 | 2,943,525 |
| Trade and other receivables | 27 | 1,543,966 | 1,354,190 |
| Inventories/Stock | 28 | 7,497 | 7,653 |
| Total current assets | | 3,751,046 | 4,305,368 |
| Non-current assets | | | |
| Trade and other receivables | 27 | 86,642 | 71,122 |
| Property, infrastructure, plant and equipment | 5 | 80,952,638 | 84,714,265 |
| Total non-current assets | | 81,039,280 | 84,785,387 |
| Total assets | | 84,790,326 | 89,090,755 |
| Current liabilities | | | |
| Trade and other payables | 29 | 250,772 | 556,555 |
| Borrowings | 6 | 44,262 | 94,293 |
| Provisions | 30 | 585,698 | 613,844 |
| Total current liabilities | | 880,732 | 1,264,692 |
| Non-current liabilities | | | |
| Borrowings | 6 | 1,335,336 | 2,165,255 |
| Provisions | 30 | 30,441 | 27,952 |
| Total non-current liabilities | | 1,365,777 | 2,193,207 |
| Total liabilities | | 2,246,509 | 3,457,899 |
| Net assets | | 82,543,817 | 85,632,856 |
| Equity | | | |
| Retained surplus | | 28,216,896 | 31,676,961 |
| Asset revaluation reserve | | 52,651,562 | 52,651,562 |
| Other reserves | | 1,675,359 | 1,304,333 |
| Total equity | | 82,543,817 | 85,632,856 |

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 2012

| | RESERVE FOR REVALUATION | RESERVE FOR DEPRECIATION | RESERVE FOR FINANCIAL LIABILITIES | RESERVE FOR GENERAL PURPOSES |
|-----------------------------------|----------------------------|-----------------------------|---|---------------------------------|
| Balance as at 1 July 2010 | 25,997,116 | 2,835,288 | 34,226,105 | 63,058,509 |
| Net Result | 1,059,851 | - | - | 1,059,851 |
| Total Other Comprehensive Income | - | - | 18,425,457 | 18,425,457 |
| Reserve Transfers | 1,159,929 | (1,159,929) | - | - |
| Balance as at 30 June 2011 | 28,216,896 | 1,675,359 | 52,651,562 | 82,543,817 |
| Net Result | 3,089,038 | - | - | 3,089,038 |
| Total Other Comprehensive Income | - | - | - | - |
| Reserve Transfers | 371,026 | (371,026) | - | - |
| Balance as at 30 June 2012 | 31,676,960 | 1,304,333 | 52,651,562 | 85,632,856 |

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 2012

| 2011/12 ACTUAL | | NOTES | 2011/12 BUDGET | 2011/12 ACTUAL |
|--------------------|--|----------|----------------------|----------------------|
| | Cash Flows from operating activities | | | |
| | EXPENDITURE | | | |
| (2,272,093) | Employee Costs | | (2,497,585) | (2,844,344) |
| (3,163,404) | Materials & Contracts | | (2,739,493) | (1,845,105) |
| (300,219) | Utilities | | (364,023) | (284,718) |
| (203,230) | Insurance | | (274,809) | (235,203) |
| (3,972) | Interest Expenses | | (113,050) | (99,524) |
| (573,546) | GST | | (590,989) | (686,259) |
| (124,366) | Other Expenditure | | (186,322) | (324,553) |
| (6,640,830) | | | (\$6,766,271) | (\$6,319,706) |
| | REVENUE | | | |
| 3,268,776 | Rates | | 3,511,764 | 3,500,452 |
| 1,820,863 | Operating Grants and Subsidies | | 1,080,411 | 1,851,966 |
| 1,067,761 | Contributions and Donations Reimbursements | | 211,608 | 828,247 |
| 1,320,375 | Fees and Charges | | 1,375,131 | 1,409,328 |
| 216,219 | Interest Received | | 204,100 | 179,766 |
| 566,397 | GST | | 590,989 | 781,768 |
| 88,805 | Other Revenue | | 113,215 | 102,591 |
| 8,349,196 | | | \$7,087,218 | \$8,654,118 |
| 1,708,366 | Net Cash flows from Operating Activities | 8 | \$320,947 | \$2,334,412 |
| | Cash flows from investing activities | | | |
| | Payments | | | |
| (352,074) | Purchase Land and Buildings | | (1,408,567) | (513,885) |
| (1,272,623) | Purchase Infrastructure Assets- Roads | | (2,814,852) | (801,890) |
| (2,198,882) | Purchase Infrastructure Assets - Recreational Facilities | | (2,918,091) | (3,261,676) |
| (37,394) | Purchase Infrastructure Assets - Other | | (20,500) | - |
| (597,571) | Purchase Plant and Equipment | | (1,155,370) | (860,444) |
| (79,255) | Purchase Furniture and Equipment | | (72,010) | (120,440) |
| (4,537,799) | | | (8,389,390) | (5,558,335) |
| | Receipts | | | |
| - | Proceeds from Sale of Land | | 500,000 | - |
| 205,514 | Proceeds from Sale of Plant and Equipment | | 454,730 | 397,728 |
| 792,866 | Non-operating Grants & Subsidies | | 4,480,966 | 2,680,570 |
| 998,380 | | | 5,435,696 | 3,078,298 |
| (3,539,419) | Net cash flows from investing activities | | (\$2,953,694) | (\$2,480,037) |
| | Cash flows from financing activities | | | |
| 1,330,500 | Proceeds from Borrowings | | 1,275,623 | 935,623 |
| (8,968) | Loan Repayments - Principal | | (60,542) | (55,673) |
| 8,968 | Principal Repayments Received | | 9,617 | 9,617 |
| 1,330,500 | Net cash flows from financing activities | | \$1,224,698 | \$889,567 |
| (500,553) | Net (decrease)/increase in cash held | | (\$1,408,049) | \$743,942 |
| 2,700,136 | Cash at the Beginning of Reporting Period | | 2,199,501 | 2,199,583 |
| 2,199,583 | Cash at the End of Reporting Period | 8 | \$791,452 | \$2,943,525 |

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

**SHIRE OF YORK
RATE SETTING STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2012**

| 2011/12 Actual | | Months | 2011/12 Estimated | 2011/12 Actual |
|--------------------|---|--------|----------------------|--------------------|
| | REVENUE | | \$ | \$ |
| 1,536,371 | General Purpose Funding | | 1,151,062 | 1,900,794 |
| 461,130 | Governance | | 18,300 | 189,969 |
| 265,198 | Law, Order Public Safety | | 335,005 | 132,908 |
| 43,754 | Health | | 60,500 | 62,833 |
| 22,823 | Education and Welfare | | 30,490 | 32,477 |
| 804,216 | Community Amenities | | 854,754 | 972,389 |
| 221,025 | Recreation and Culture | | 2,723,719 | 2,533,084 |
| 775,012 | Transport | | 1,918,075 | 846,262 |
| 171,926 | Economic Services | | 160,187 | 128,799 |
| 1,059,553 | Other Property and Services | | 163,338 | 307,526 |
| \$5,361,007 | | | \$7,415,430 | \$7,107,042 |
| | EXPENSES | | | |
| (217,043) | General Purpose Funding | | (192,940) | (242,799) |
| (799,105) | Governance | | (895,609) | (714,708) |
| (369,687) | Law, Order, Public Safety | | (490,861) | (385,669) |
| (272,119) | Health | | (322,121) | (318,333) |
| (59,290) | Education and Welfare | | (108,794) | (75,162) |
| (1,057,741) | Community Amenities | | (1,145,732) | (1,123,877) |
| (1,341,352) | Recreation and Culture | | (2,146,571) | (1,744,481) |
| (1,435,008) | Transport | | (1,530,769) | (1,919,150) |
| (548,786) | Economic Services | | (689,526) | (600,027) |
| (1,478,323) | Other Property & Services | | (94,122) | (385,833) |
| (7,578,453) | | | (7,617,045) | (7,510,039) |
| (2,217,447) | <i>Net Operating Result Excluding Rates</i> | | (201,615) | (402,997) |
| | Adjustments for Cash Budget Requirements | | | |
| 8,968 | Principal Repayment Received - Loans | | 9,617 | 9,617 |
| 13,717 | (Profit)/Loss on the disposal of assets | | 537,069 | (93,200) |
| 39,651 | Increase/(Decrease) in LSL - Cash at Bank | | - | 40,041 |
| (985) | Increase/(Decrease) in Accrued Leave Provisions | | 30,909 | (2,490) |
| (8,520) | (Increase)/Decrease in Non-Current Debtors | | - | (3,762) |
| 1,383,660 | Depreciation Written Back | | 1,396,099 | 1,492,181 |
| 205,514 | Book Value of Assets Sold/Written Back | | 417,661 | - |
| \$1,642,005 | | | \$2,391,355 | \$1,442,387 |
| (\$575,442) | <i>Sub Total</i> | | \$2,189,740 | 1,039,390 |
| | LESS CAPITAL EXPENDITURE AND REVENUE | | | |
| (352,074) | Purchase Land & Buildings | | (1,408,567) | (513,885) |
| (1,272,624) | Infrastructure Assets - Roads | | (2,814,852) | (801,890) |
| (2,198,882) | Infrastructure Assets - Recreation Facilities | | (2,918,091) | (3,261,676) |
| (37,394) | Infrastructure Assets - Other | | (20,500) | - |
| (597,570) | Purchase Plant and Equipment | | (1,155,370) | (860,444) |
| (79,255) | Purchase Furniture and Equipment | | (72,010) | (120,440) |
| - | Proceeds from Sale of Assets | | - | 397,728 |
| (8,968) | Repayment of Debt - Loan Principal | | (60,542) | (55,673) |
| 1,330,500 | New Loans Raised | | 1,275,623 | 935,623 |
| (447,117) | Transfer to Reserves (Restricted Assets) | | (1,118,265) | (379,845) |
| 1,607,046 | Transfer from Reserves (Restricted Assets) | | 1,155,822 | 750,871 |
| (2,056,338) | | | (7,136,751) | (3,909,632) |
| (2,631,779) | <i>Sub Total</i> | | (4,947,010) | (2,870,241) |
| 750,473 | ADD Opening Funds | | 1,435,246 | 1,395,991 |
| (1,395,991) | LESS Closing Funds | | - | (2,017,785) |
| (3,277,297) | Amount Required to be Raised from Rates | | (3,511,764) | (3,492,035) |

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



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

(1) SIGNIFICANT ACCOUNTING POLICIES

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

1.1 Basis of Preparation

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

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

International Financial Reporting Standards ("IFRSs") form the basis of Australian Accounting Critical Accounting Estimates

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

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

1.2 The Local Government Reporting Entity

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

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

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

1.3 Goods and Services Tax

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

1.4 Cash and Cash Equivalents

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

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

1.5 Trade and Other Receivables

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



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.6 Inventories

1.6.1 General

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

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

1.6.2 Land Held for Resale

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

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

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

1.7 Fixed Assets

1.7.1 Initial Recognition

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

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

1.7.2 Revaluation

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

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

1.7.3 Land under Roads

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

(a) is not to include as an asset -

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

Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

1.7.4 Capitalisation Thresholds

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

Land

Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.

Buildings

Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.

Furniture and Equipment

Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.

Plant and Equipment

Expenses totalling less than \$1,000 on any one item in any year need not be capitalised.

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

1.8 Depreciation of Non-Current Assets

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

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

Major depreciation periods are:

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

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 with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.9 Investments and Other Financial Assets

1.9.1 Classification

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

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

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

(ii) Loans and receivables

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

(iii) Held-to-maturity investments

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

(iv) Available-for-sale financial assets

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

1.9.2 Recognition and de-recognition

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

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

1.9.3 Subsequent measurement

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



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1.9.4 Impairment

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

1.10 Estimation of Fair Value

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

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

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

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

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

1.11 Impairment

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

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

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

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



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.12 Trade and Other Payables

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

1.13 Employee Benefits

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

1.14 Borrowings

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

1.15 Provisions

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

1.16 Leases

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

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

1.17 Joint Venture

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

1.18 Rates, Grants, Donations and other Contributions

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

1.19 Superannuation

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

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

Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.20 Rounding Off Figures

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

1.21 Comparative Figures

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

1.22 Current and Non-Current Classification

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

1.23 Budget Comparative Figures

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

1.24 Interest Rate Risk

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

1.25 Financial Information by Ratio

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

1.26 New Accounting Standards and Interpretations for Application in Future Periods

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ended 30 June 2012. Council's assessment of these new standards and interpretations is set out below.

| Title and topic | Issued | Applicable | Impact |
|--|--------|------------|---|
| (i) AASB 9 – Financial Instruments | Dec-09 | 1-Jan-13 | Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated that the standard will have any material effect. |
| (iii) AASB 1053 – Application of Tiers of Australian Accounting Standards | Jun-10 | 1-Jul-13 | Nil – Due to its nature and statutory requirements the Council will be deemed a Tier 1 entity and will continue to prepare general purpose financial statements. |
| (v) AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and interpretations 10 & 12] | Dec-09 | 1-Jan-13 | Nil – The revisions embodied in this standard give effect to consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (ii) above). |



Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

| Title and topic | Issued | Applicable | Impact |
|---|--------|------------|---|
| (vi) AASB 2010 – 2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050 & 1052 and Interpretations 2, 4, 5, 15, 17, 127, 129 & 1052] | Jun-10 | 1-Jul-13 | Nil – None of these amendments will have any effect on the financial report as the standard does not apply in the case of general purpose financial statements. |
| (x) AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127] | Dec-10 | 1-Jan-13 | Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above). |
| (xi) AASB 2010 – 8 Amendments to Australian Accounting Standards – Deferred Tax: Recovery of Underlying Assets [AASB 112] | Dec-10 | 1-Jan-12 | Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council. |
| Australian Accounting Standards – Removal of Fixed Dates for First-time Adopters [AASB 2009-11 & AASB 2010-7] | Dec-10 | 1-Jan-13 | Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council. |
| AASB 2011 - 2 Amendments to Australian Accounting Standards - Arising from the Trans-Tasman Consequence Project - Reduced Disclosure Requirements. [AASB 101 & 1054] | May-11 | 1-Jul-13 | Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council. |
| AASB 2011 - 3 Amendments to Australian Accounting Standards - Orderly Adoption of Changes to ABS GFS manual and related Amendments. | May-11 | 1-Jul-12 | Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council. |
| AASB 2011 - 6 Amendments to Australian Accounting Standards - Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation - Reduced Disclosure Requirements [AASB 127, 128 & 131] | Jul-11 | 1-Jul-13 | Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council. |
| AASB 10 - Consolidated Financial Statements, AASB 11 - Joint Arrangements, AASB 12 - Disclosure of Interests in Other Entities, AASB 127 - Separate Financial Statements, AASB 128 - Investments in Associates and Joint Ventures, AASB 2011 - 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16] | Aug-11 | 1-Jan-13 | Nil - None of these, except for AASB 128, are expected to have significant application to the operations of the Council. With respect to AASB 128, where the Council has an interest in a Joint Venture, the requirements of AASB 128 supercede those of the current Joint Venture Standard AASB 131 The new standard more clearly defines the accounting treatment and disclosure in relation to it. Due to the nature of the Joint Venture, it is not expected to have a significant impact on the Council. |

Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

| Title and topic | Issued | Applicable | Impact |
|---|--------|------------|--|
| AASB 13 - Fair Value Measurement, AASB 2011 - 8 Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132] | Sep-11 | 1-Jan-13 | AASB 13 defines fair value, establishes a framework for measuring fair value and requires disclosures about fair value measurements. AASB 13 requires inputs to all fair value measurements to be categorised in accordance with fair value hierarchy. AASB 13 also requires enhanced disclosures regarding all assets and liabilities (including, but not limited to, financial assets and financial liabilities) measured at fair value. AASB 13 will have particular relevance to the process of the Council adopting fair value methodology in relation to its fixed assets as mandated from 1 July 2012. Apart from the changes in value in relation to assets to be revalued (which are mandated by legislation and not changes to the standard) it is not expected to significantly impact the Council as the framework embodied in AASB 13 does not differ significantly from that which is present in existing standards. The amendments to the legislation requires the phasing in of fair value in relation to fixed assets over the three years from 1 July 2012. It is not possible to estimate the any revaluations. |
| AASB 2011 - 9 Amendments to Australian Accounting Standards - Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049] | Sep-11 | 1-Jul-13 | The main change embodied in this standard is the requirement to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently. It effects presentation only and is not expected to significantly impact |
| AASB 119 - Employee Benefits, AASB 2011 - 10 Amendments to Australian Accounting Standards arising from AASB 119 [AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Interpretation 14] | Sep-11 | 1-Jan-13 | The changes in relation to defined benefit plans contained in this standard are not expected to significantly impact the Council nor are the changes to AASBs in relation to termination benefits. |
| AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements | Sep-11 | 1-Jul-13 | Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council. |
| AASB 2011 – 12 Amendments to Australian Accounting Standards arising from Interpretation 20 [AASB 1] | Nov-11 | 1-Jan-13 | Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council. |
| AASB 2011 – 13 Amendments to Australian Accounting Standards – Improvements to AASB 1049 | Dec-11 | 1-Jul-12 | Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council. |



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

Notes:

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

1.27 Adoption of New and Revised Accounting Standards

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

These new and revised standards were:

AASB 124
AASB 1054
AASB 2009 - 12
AASB 2010 - 4
AASB 2010 - 5
AASB 2010 - 6
AASB 2010 - 9
AASB 2010 - 14
AASB 2011 - 1

The standards adopted had a minimal effect on the accounting and reporting practices of the Council as they were either largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs.

Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

2 REVENUES AND EXPENSES

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

| Actual 2010/2011 \$ | | Adopted Budget 2011/12 \$ | Actual 2011/12 \$ |
|---------------------------|---|------------------------------------|-------------------------|
| <u>1,383,659</u> | Charging as Expenses | | |
| | Depreciation on Non-Current Assets | <u>1,396,099</u> | <u>1,492,181</u> |
| <u>13,266</u> | Charging as Expenses | | |
| | Auditors Remuneration | <u>13,512</u> | <u>13,470</u> |
| | Crediting as Revenue | | |
| | Profit (Loss) on Sale of Non-Current Assets | | |
| - | Land | 500,000 | - |
| - | Building | - | - |
| (11,336) | Plant and Equipment | 37,069 | 93,200 |
| (2,381) | Furniture and Equipment | - | - |
| <u>(13,717)</u> | | <u>537,069</u> | <u>93,200</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.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

4 CASH AND CASH EQUIVALENTS

| 4.1 | Actual 2010/2011 | | Adopted Budget 2011/12 | | Actual 2011/12 |
|-----|---------------------|-------------------------------|------------------------------|--|-------------------|
| | \$ | | \$ | | \$ |
| | 850 | Cash on Hand | 850 | | 850 |
| | 523,375 | Cash at Bank | 790,602 | | 1,638,342 |
| | 1,675,358 | Investments | - | | 1,304,333 |
| | <u>2,199,583</u> | Total Cash - Sub Total | <u>791,452</u> | | <u>2,943,525</u> |
| | | Represented by:- | | | |
| | 1,966,868 | Restricted Cash* | 1,637,720 | | 2,200,162 |
| | 232,715 | Unrestricted Cash | (846,268) | | 743,363 |
| | <u>2,199,583</u> | | <u>791,452</u> | | <u>2,943,525</u> |

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

| | | | |
|------------------|---------------------------|------------------|------------------|
| 291,510 | Unspent Grants | - | 895,829 |
| 1,675,358 | Cash backed Reserve Funds | 1,637,720 | 1,304,333 |
| <u>1,966,868</u> | | <u>1,637,720</u> | <u>2,200,162</u> |

4.2 Conditions over contributions

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

| | Opening Bal 1-Jul-11 | Received 2011/12 | Expended 2011/12 | Closing Bal 30-Jun-12 |
|--|-------------------------|---------------------|---------------------|--------------------------|
| WALGGC General Purpose Grant Advance Payments 2012/13 | - | 339,089 | - | 339,089 |
| WALGGC Roads Grant Advance Payments 2012/13 | - | 315,608 | - | 315,608 |
| DLG Regional Business Plan Funding | 91,889 | 110,975 | (180,769) | 22,095 |
| DLG Long Term Financial Plan Funding | 125,000 | - | - | 125,000 |
| DLG Connecting Local Governments Funding | 57,841 | - | (3,902) | 53,939 |
| RDL Forward Capital Works Plan Grant Funding | 16,780 | - | (9,858) | 6,922 |
| Wheatbelt Development Commission - Business Case Grant Funds | - | 19,685 | - | 19,685 |
| Office of Crime Prevention - Anti Graffiti Trailer | - | 13,491 | - | 13,491 |
| | <u>291,510</u> | <u>798,848</u> | <u>(194,529)</u> | <u>895,829</u> |

5 FIXED ASSETS

5.1 Disposal of Asset by Class

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

| | Proceeds Sale of Assets | | Written Down Value | | Gain(Loss) on Disposal | |
|---------------------------------|----------------------------|----------------|-----------------------|----------------|---------------------------|---------------|
| | 2011/2012 | 2011/2012 | 2011/2012 | 2011/2012 | 2011/2012 | 2011/2012 |
| | Adopted Budget | Actual | Adopted Budget | Actual | Adopted Budget | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Asset by Class | | | | | | |
| Plant and Equipment | 454,730 | 397,728 | 417,661 | 304,528 | 37,069 | 93,200 |
| Land | 500,000 | - | - | - | 500,000 | - |
| TOTAL BY CLASS OF ASSETS | <u>954,730</u> | <u>397,728</u> | <u>417,661</u> | <u>304,528</u> | <u>537,069</u> | <u>93,200</u> |

5.2 Disposal of Assets by Program

| | Proceeds Sale of Assets | | Written Down Value | | Gain/(Loss) on Disposal | |
|----------------------------|-------------------------|----------------|--------------------|----------------|-------------------------|---------------|
| | 2011/2012 | 2011/2012 | 2011/2012 | 2011/2012 | 2011/2012 | 2011/2012 |
| | Adopted Budget | Actual | Adopted Budget | Actual | Adopted Budget | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Governance | 95,330 | 77,288 | 102,840 | 73,775 | (7,510) | 3,513 |
| Law, Order & Public Safety | 20,000 | 28,182 | 13,766 | 12,504 | 6,234 | 15,677 |
| Health | 48,000 | 39,074 | 73,900 | 57,058 | (25,900) | (17,984) |
| Education & Welfare | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - |
| Community Amenities | 18,000 | 20,000 | 26,984 | 26,969 | (8,984) | (6,968) |
| Recreation & Culture | - | - | - | - | - | - |
| Transport | 260,400 | 194,639 | 178,241 | 88,349 | 82,159 | 106,290 |
| Economic Services | 13,000 | 20,364 | 21,930 | 20,637 | (8,930) | (274) |
| Other Property & Services | 500,000 | 18,181 | - | 25,236 | 500,000 | (7,054) |
| TOTAL BY PROGRAM | <u>954,730</u> | <u>397,728</u> | <u>417,661</u> | <u>304,528</u> | <u>537,069</u> | <u>93,200</u> |

Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

5 FIXED ASSETS (continued)

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

5.4 Fixed Assets according to Class

| Actual 2010/2011 | | | Actual 2011/2012 | |
|---------------------------|------------|---|---------------------------|------------|
| \$ | \$ | | \$ | \$ |
| 770,316 | 770,316 | Land (at cost) | 770,316 | 770,316 |
| 6,001,389 (1,847,445) | 4,153,944 | Buildings (at cost) Less Accumulated Depreciation | 6,500,274 (2,005,109) | 4,495,165 |
| 990,295 (742,978) | 247,317 | Furniture and Fittings (at cost) Less Accumulated Depreciation | 1,110,735 (803,019) | 307,716 |
| 3,978,205 (2,018,220) | 1,959,985 | Plant and Equipment (at cost) Less Accumulated Depreciation | 4,084,697 (1,958,173) | 2,126,524 |
| | | Infrastructure Assets | | |
| 73,752,358 (6,801,416) | 66,950,942 | Roads (at valuation) Less Accumulated Depreciation | 74,533,117 (7,541,427) | 66,991,691 |
| 465,254 (75,788) | 389,466 | Drainage (at cost) Less Accumulated Depreciation | 564,955 (82,329) | 482,626 |
| 721,590 (469,939) | 251,651 | Park Plant & Equipment (at cost) Less Accumulated Depreciation | 721,590 (494,075) | 227,515 |
| 104,398 - | 104,398 | Parks & Ovals (at cost) Less Accumulated Depreciation | 104,398 - | 104,398 |
| 6,615,413 (490,792) | 6,124,621 | Other Structures (at cost) Less Accumulated Depreciation | 9,813,518 (605,203) | 9,208,315 |
| <u>80,952,638</u> | | TOTAL PROPERTY, PLANT, EQUIPMENT AND INFRASTRUCTURE | <u>84,714,265</u> | |

5.5 Movements in Carrying Amounts

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

| Program | Land | Buildings | Furniture and Equipment | Plant and Equipment | Infrastructure | Total |
|--|----------------|------------------|-------------------------------|---------------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Asset Balance at the beginning of the year | 770,316 | 5,993,208 | 990,295 | 3,978,205 | 81,667,194 | 93,399,217 |
| Assets Acquired during the year | 0 | 507,066 | 120,440 | 860,444 | 4,070,385 | 5,558,335 |
| Assets Disposed during the year | - | - | - | (753,952) | - | (753,952) |
| Revaluation Increments/(Decrements) | - | - | - | - | - | - |
| Asset Balance at the end of the year | 770,316 | 6,500,274 | 1,110,735 | 4,084,697 | 85,737,578 | 98,203,600 |
| Depreciation at the beginning of the year | - | 1,847,369 | 742,978 | 2,018,220 | 7,838,011 | 12,446,579 |
| Depreciation Expense Raised | - | 157,740 | 60,041 | 389,376 | 885,023 | 1,492,181 |
| Depreciation Expense Written Back on | - | - | - | (449,424) | - | (449,424) |
| Revaluation Increments/(Decrements) | - | - | - | - | - | - |
| Depreciation at the End of Year | - | 2,005,109 | 803,019 | 1,958,173 | 8,723,034 | 13,489,336 |
| Net Asset Values at the end of year | <u>770,316</u> | <u>4,495,164</u> | <u>307,716</u> | <u>2,126,524</u> | <u>77,014,544</u> | <u>84,714,265</u> |



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

6 BORROWINGS INFORMATION

6.1 Loan Borrowings

| Actual 2010/2011 \$ | | Actual 2011/2012 \$ |
|---------------------------|---|---------------------------|
| 44,262 | Current Borrowings | |
| | Loan Debentures | 94,293 |
| <u>44,262</u> | BALANCE AS AT 30TH JUNE | <u>94,293</u> |
| 1,335,336 | Non Current Borrowings | |
| | Loan Debentures | 2,165,255 |
| <u>1,335,336</u> | BALANCE AS AT 30TH JUNE | <u>2,165,255</u> |
| <u>1,379,598</u> | TOTAL BORROWINGS AS AT 30TH JUNE | <u>2,259,548</u> |

6.2 Loans Raised during the Financial Year

| Particulars /Purpose | Amount Borrowed | | Institution | Term (years) | Total Interest & Charges | Interest Rate | Amount Used | |
|--|-----------------|------------------|-------------|-----------------|-----------------------------|---------------|----------------|------------------|
| | Actual | Budget | | | | | Actual | Budget |
| Loan 65 Archives Facility | 116,468 | 116,468 | WATC | 10 | 32,059 | 4.88% | 116,468 | 116,468 |
| Loan 63 Forrest Oval Redevelopment | 320,000 | 320,000 | WATC | 15 | 144,058 | 5.15% | 320,000 | 320,000 |
| Loan 64 Forrest Oval Redevelopment | 499,155 | 499,155 | WATC | 15 | 224,711 | 5.15% | 499,155 | 499,155 |
| Doctor's Housing | - | 340,000 | WATC | | - | | - | 340,000 |
| | <u>935,623</u> | <u>1,275,623</u> | | | <u>400,828</u> | | <u>935,623</u> | <u>1,275,623</u> |

6.3 Loan Repayments

Council's Loan Liability is summarised as:

| Program | Loan No. | Principal 1/07/2011 | Loans Raised 2011/12 | Interest | | Loan Repayment | | Principal 30/06/2012 |
|---|-------------|------------------------|----------------------------|------------------------------|-------------------|------------------------------|-------------------|-------------------------|
| | | | | Adopted Budget 2011/12 | Actual 2011/12 | Adopted Budget 2011/12 | Actual 2011/12 | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Community Amenities | | | | | | | | |
| (*) Water Supply - Loan 60 | | 49,098 | - | 3,503 | 3,323 | 9,617 | 9,617 | 39,481 |
| Recreation & Culture | | | | | | | | |
| Archive Facility - Loan 65 | | | 116,468 | - | 1,437 | - | 2,276 | 114,192 |
| Forrest Oval - Loan 62 | | 1,330,500 | - | 83,071 | 84,100 | 34,465 | 34,645 | 1,295,855 |
| Forrest Oval - Loan 63 | | | 320,000 | 10,334 | 4,166 | 6,430 | 3,569 | 316,431 |
| Forrest Oval - Loan 64 | | | 499,155 | 16,142 | 6,498 | 10,030 | 5,566 | 493,589 |
| TOTAL | | 1,379,598 | 935,623 | 113,050 | 99,524 | 60,542 | 55,673 | 2,259,548 |
| Loan Repayments to be financed by Council | | | | 109,547 | 96,201.00 | 50,925 | 46,056 | |
| Loan Repayments reimbursed from external sources | | | | 3,503 | 3,323 | 9,617 | 9,617 | |
| TOTAL | | | | <u>113,050</u> | <u>99,524</u> | <u>60,542</u> | <u>55,673</u> | |

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

Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

7 RESERVES

The transactions of the Reserve Funds are summarised as follows:

7.1 Plant Replacement Reserve (Cash Backed)

Purpose - Acquisition of plant and major capital repairs for plant

| Actual 2010/2011 \$ | | Adopted Budget 2011/2012 \$ | Actual 2011/2012 \$ |
|---------------------------|--|--------------------------------------|---------------------------|
| 360,887 | Balance brought forward 1st July | 368,702 | 368,720 |
| | Plus Transfer from Accumulated Surplus | | |
| 19,002 | - Interest Received | 256,764 | 251,510 |
| 256,609 | - Other | 19,311 | 21,182 |
| | Less Transfer To Accumulated Surplus | | |
| (267,777) | - Other Plant Purchases | (532,700) | (513,001) |
| <u>368,720</u> | BALANCE AS AT 30th JUNE | <u>112,077</u> | <u>128,411</u> |

7.2 Avon River Reserve (Cash Backed)

Purpose - Maintain and protect Avon River and its environs

| | | | |
|---------------|--|---------------|---------------|
| 20,388 | Balance brought forward 1st July | 20,687 | 20,688 |
| | Plus Transfer from Accumulated Surplus | | |
| 1,470 | - Interest Received | 1,083 | 1,188 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| (1,170) | - Other foreshore works | | |
| <u>20,688</u> | BALANCE AS AT 30th JUNE | <u>21,770</u> | <u>21,876</u> |

7.3 Recreation Complex Reserve (Cash backed)

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

| | | | |
|------------|--|------------|------------|
| 114,977 | Balance brought forward 1st July | 564 | 564 |
| | Plus Transfer from Accumulated Surplus | | |
| 5,087 | - Interest Received | 30 | 32 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| (119,500) | - Construction of Recreation Complex | | |
| <u>564</u> | BALANCE AS AT 30th JUNE | <u>594</u> | <u>596</u> |

7.4 Town Planning Reserve (Cash backed)

Purpose - Develop and review York Town Planning Schemes and amendments

| | | | |
|---------------|--|---------------|---------------|
| 12,474 | Balance brought forward 1st July | 13,389 | 13,390 |
| | Plus Transfer from Accumulated Surplus | | |
| 916 | - Interest Received | 701 | 769 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| | - Other | | |
| <u>13,390</u> | BALANCE AS AT 30th JUNE | <u>14,090</u> | <u>14,159</u> |

7.5 Refuse Site Development Reserve (Cash Backed)

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

| | | | |
|----------------|---|----------------|----------------|
| 197,928 | Balance brought forward 1st July | 185,317 | 185,327 |
| | Plus Transfer from Accumulated Surplus | | |
| 13,934 | - Interest Received | 9,189 | 6,421 |
| 9,865 | - Other | | 10,644 |
| | Less Transfer To Accumulated Surplus | | |
| (36,400) | - Other - Fencing & green waste upgrade | (21,300) | (21,300) |
| <u>185,327</u> | BALANCE AS AT 30th JUNE | <u>173,206</u> | <u>181,092</u> |



Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

7 RESERVES (continued)

| Actual 2010/2011 \$ | | Adopted Budget 2011/2012 \$ | Actual 2011/2012 \$ |
|--|--|--------------------------------------|---------------------------|
| 7.6 Industrial Land Reserve (Cash backed) | | | |
| Purpose - Development and expansion of an industrial subdivision within the Shire | | | |
| 93,280 | Balance brought forward 1st July | 100,126 | 100,131 |
| | Plus Transfer from Accumulated Surplus | | |
| | - Interest Received | 5,244 | 5,751 |
| 6,851 | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| | - Other | | |
| <u>100,131</u> | BALANCE AS AT 30th JUNE | <u>105,370</u> | <u>105,882</u> |
| 7.7 Residency Museum Reserve (Cash Backed) | | | |
| Purpose - Fund capital expenditure and maintenance of the historical museum | | | |
| 20,109 | Balance brought forward 1st July | 9,754 | 9,754 |
| | Plus Transfer from Accumulated Surplus | | |
| 1,476 | - Interest Received | 511 | 559 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| (11,831) | - Other - Replace ceiling & upgrade to comply with BCA | (9,060) | |
| <u>9,754</u> | BALANCE AS AT 30th JUNE | <u>1,205</u> | <u>10,313</u> |
| 7.8 Pioneer Memorial Lodge Reserve (Cash Backed) | | | |
| Purpose - Finance capital improvements and extensions to seniors village (from operational surpluses of the Lodge) | | | |
| 131,467 | Balance brought forward 1st July | 129,379 | 129,386 |
| | Plus Transfer from Accumulated Surplus | | |
| 9,517 | - Interest Received | 6,776 | 7,378 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| (11,598) | - Other - Sewer Connection & wheel chair access | (4,000) | (3,557) |
| <u>129,386</u> | BALANCE AS AT 30th JUNE | <u>132,155</u> | <u>133,207</u> |
| 7.9 Public Open Space Reserve (Cash Backed) | | | |
| Purpose - Expansion and development of passive recreation areas within the Shire | | | |
| 317 | Balance brought forward 1st July | 340 | 340 |
| | Plus Transfer from Accumulated Surplus | | |
| 23 | - Interest Received | 18 | 20 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| | - Other | | |
| <u>340</u> | BALANCE AS AT 30th JUNE | <u>358</u> | <u>360</u> |
| 7.10 Community Bus Reserve (Cash Backed) | | | |
| Purpose - Finance the changeover of the Community Bus (funded from operational surpluses of the Community Bus) | | | |
| 40,142 | Balance brought forward 1st July | 48,596 | 48,598 |
| | Plus Transfer from Accumulated Surplus | | |
| 2,949 | - Interest Received | 2,545 | 2,791 |
| 5,508 | - Other | 800 | 3,889 |
| | Less Transfer To Accumulated Surplus | | |
| | - Other | | |
| <u>48,598</u> | BALANCE AS AT 30th JUNE | <u>51,941</u> | <u>55,278</u> |
| 7.11 Centennial Gardens Reserve (cash backed) | | | |
| Purpose - Further expansion and capital repairs of the existing units | | | |
| 106,652 | Balance brought forward 1st July | 107,544 | 107,550 |
| | Plus Transfer from Accumulated Surplus | | |
| 7,628 | - Interest Received | 5,633 | 6,015 |
| 3,415 | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| (10,145) | - Other - upgrade car parking | (39,079) | (10,142) |
| <u>107,550</u> | BALANCE AS AT 30th JUNE | <u>74,098</u> | <u>103,423</u> |

Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

7 RESERVES (continued)

| | | <u>Adopted Budget 2011/2012</u> | <u>Actual 2011/2012</u> |
|--|--|---|-----------------------------|
| | <u>Actual 2010/2011</u> | <u>\$</u> | <u>\$</u> |
| 7.12 Car Parking Reserve (cash backed) | | | |
| | Purpose - The Management and control of parking facilities in accordance with Council's Parking Plan | | |
| 59,554 | Balance brought forward 1st July | 19,602 | 19,604 |
| | Plus Transfer from Accumulated Surplus | | |
| 3,362 | - Interest Received | 1,027 | 1,035 |
| | - Other | 245,700 | |
| | Less Transfer To Accumulated Surplus | | |
| (43,312) | - Other - Car Park Development | (40,000) | (5,924) |
| <u>19,604</u> | BALANCE AS AT 30th JUNE | <u>226,329</u> | <u>14,715</u> |
| 7.13 Archives Reserve (cash backed) | | | |
| | Purpose - To provide a secure building for the safe storage of Council's archival records | | |
| 22,327 | Balance brought forward 1st July | 17,226 | 17,227 |
| | Plus Transfer from Accumulated Surplus | | |
| 1,486 | - Interest Received | 902 | 989 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| (6,586) | - Other | (6,000) | |
| <u>17,227</u> | BALANCE AS AT 30th JUNE | <u>12,128</u> | <u>18,216</u> |
| 7.14 Disaster Reserve (cash backed) | | | |
| | Purpose - To help fund recover from a natural disaster | | |
| 24,130 | Balance brought forward 1st July | 25,901 | 25,902 |
| | Plus Transfer from Accumulated Surplus | | |
| 1,772 | - Interest Received | 1,357 | 1,488 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| - | - Other Plant Purchases | | |
| <u>25,902</u> | BALANCE AS AT 30th JUNE | <u>27,258</u> | <u>27,390</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 |
| | Plus Transfer from Accumulated Surplus | | |
| | - Interest Received | | |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| - | - Other | | |
| <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 | | |
| 919,886 | Balance brought forward 1st July | 131,184 | 131,184 |
| | Plus Transfer from Accumulated Surplus | | |
| 20,991 | - Interest Received | - | |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| (117,683) | - Other SEAVROC | (29,854) | (2,239) |
| | - Other Regional Waste Management Strategy | (45,000) | (32,881) |
| | - Other Memorial Park Upgrade | (4,000) | (4,000) |
| (629,148) | - Other Royalties for Regions Recreation Complex | | |
| | - Other Crime prevention | (20,000) | (20,000) |
| (8,000) | - Other Mannavale, Qualen West & Spencers Brook Bridges | | |
| (54,862) | - Other Avon Terrace - Ford St | | |
| <u>131,184</u> | BALANCE AS AT 30th JUNE | <u>32,330</u> | <u>72,064</u> |



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

| 7 RESERVES (continued) | Adopted | Actual |
|--|---------------------------|-----------------|
| Actual 2010/2011 \$ | Budget 2011/2012 \$ | 2011/2012 \$ |
| 7.17 Staff Leave Reserve (cash backed) | | |
| Purpose - To fund annual and long service leave requirements | | |
| 117,771 | 157,414 | 157,422 |
| | | |
| 8,652 | 8,245 | 9,041 |
| 31,000 | 31,000 | 31,000 |
| | | |
| <u>157,422</u> | <u>196,659</u> | <u>197,463</u> |
| BALANCE AS AT 30th JUNE | | |
| 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 | | |
| 118,805 | 50,775 | 50,777 |
| | | |
| 6,972 | 2,659 | 2,740 |
| | | |
| (75,000) | (50,000) | (11,498) |
| <u>50,777</u> | <u>3,434</u> | <u>42,019</u> |
| BALANCE AS AT 30th JUNE | | |
| 7.19 Buildings Reserve (cash backed) | | |
| Purpose - To provide for the construction and major capital improvements to all Council buildings | | |
| 60,795 | 65,256 | 65,260 |
| | | |
| 4,465 | 3,418 | 2,750 |
| | | |
| (65,000) | (65,000) | (65,000) |
| <u>65,260</u> | <u>3,674</u> | <u>3,010</u> |
| BALANCE AS AT 30th JUNE | | |
| 7.20 Strategic Planning Reserve (cash backed) | | |
| Purpose - To provide for the preparation, ongoing replacement, amendment & printing costs associated with the Strategic Plan | | |
| 11,755 | 12,618 | 12,619 |
| | | |
| 863 | 661 | 725 |
| | | |
| (12,619) | (12,619) | (12,619) |
| <u>12,619</u> | <u>13,279</u> | <u>13,344</u> |
| BALANCE AS AT 30th JUNE | | |
| 7.21 Cemetery Reserve (cash backed) | | |
| Purpose - To provide for ongoing development of the York Cemetery or development of a new cemetery site | | |
| 27,332 | 25,864 | 25,865 |
| | | |
| 1,928 | 1,355 | 1,407 |
| | | |
| (3,395) | (16,000) | (5,100) |
| <u>25,865</u> | <u>11,219</u> | <u>22,172</u> |
| BALANCE AS AT 30th JUNE | | |
| 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 | | |
| 41,007 | 44,017 | 44,019 |
| | | |
| 3,012 | 2,305 | 2,227 |
| | | |
| (44,000) | (44,000) | (19,629) |
| <u>44,019</u> | <u>2,322</u> | <u>26,617</u> |
| BALANCE AS AT 30th JUNE | | |

Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

7 RESERVES (continued)

| Actual 2010/2011 \$ | | Adopted Budget 2011/2012 \$ | Actual 2011/2012 \$ |
|---|--|--------------------------------------|---------------------------|
| 7.23 Youth Capital Works Reserve (cash backed) | | | |
| Purpose - To provide for youth related infrastructure | | | |
| 23,339 | Balance brought forward 1st July | 22,851 | 22,852 |
| 1,714 | Plus Transfer from Accumulated Surplus | | |
| | - Interest Received | 1,197 | 960 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| (2,201) | - Other | (23,000) | (23,000) |
| <u>22,852</u> | BALANCE AS AT 30th JUNE | <u>1,048</u> | <u>812</u> |
| 7.24 Roads Reserve (cash backed) | | | |
| Purpose - To provide for future road resealing requirements | | | |
| 60,307 | Balance brought forward 1st July | 64,732 | 64,736 |
| 4,429 | Plus Transfer from Accumulated Surplus | | |
| | - Interest Received | 3,390 | 3,718 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| | - Other | | |
| <u>64,736</u> | BALANCE AS AT 30th JUNE | <u>68,122</u> | <u>68,454</u> |
| 7.25 Land & Infrastructure Development Reserve (cash backed) | | | |
| Purpose - To provide for the purchase of land and/or buildings or the construction of buildings | | | |
| 201,049 | Balance brought forward 1st July | 10,195 | 10,195 |
| 9,147 | Plus Transfer from Accumulated Surplus | | |
| | - Interest Received | 534 | 432 |
| | - Other | 500,000 | |
| | Less Transfer To Accumulated Surplus | | |
| | -Other Forrest Oval Development | (83,267) | |
| | -Other Cemetery upgrades | (32,000) | |
| | -Other Youth Centre | (24,000) | (10,000) |
| | -Other Town Hall upgrades | (40,000) | |
| (200,000) | - Other Forrest Oval Development | | |
| <u>10,195</u> | BALANCE AS AT 30th JUNE | <u>331,462</u> | <u>627</u> |
| 7.26 Greenhills Townsite Development Reserve (cash backed) | | | |
| Purpose - To provide for the enhancement of the amenity and economic potential of the townsite in consultation with the Greenhills Progress Association | | | |
| 21,929 | Balance brought forward 1st July | 23,538 | 23,539 |
| 1,611 | Plus Transfer from Accumulated Surplus | | |
| | - Interest Received | 1,233 | 1,352 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| | - Other | (21,000) | |
| <u>23,539</u> | BALANCE AS AT 30th JUNE | <u>3,771</u> | <u>24,891</u> |
| 7.27 RSL Memorial Reserve (cash backed) | | | |
| Purpose - To provide for the upgrading of the RSL memorial | | | |
| 19,906 | Balance brought forward 1st July | 12,928 | 12,930 |
| 1,462 | Plus Transfer from Accumulated Surplus | | |
| | - Interest Received | 677 | 743 |
| | - Other | | |
| | Less Transfer To Accumulated Surplus | | |
| (8,438) | - Other | (6,562) | (2,840) |
| <u>12,930</u> | BALANCE AS AT 30th JUNE | <u>7,043</u> | <u>10,833</u> |



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

7 RESERVES (continued)

7.28 Forrest Oval Lights Reserve (cash backed)

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

| | | | |
|------------------|--|------------------|------------------|
| | - Balance brought forward 1st July | - | |
| | Plus Transfer from Accumulated Surplus | | |
| | - Interest Received | - | |
| | - Other | 4,000 | 332 |
| | Less Transfer To Accumulated Surplus | | |
| | - Other | | |
| 0 | BALANCE AS AT 30th JUNE | 4,000 | 332 |
| 1,675,358 | TOTAL RESERVES - CASH BACKED | 1,637,720 | 1,304,333 |

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.

7.29 Reserves - Asset Revaluation

During 2009/2010 financial year Council engaged Cardno Consultants to conduct a revaluation on Council's Road Assets. This resulted in a revaluation of the assets as such the establishment of this reserve.

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

| Actual 2010/2011 | | Adopted Budget 2011/2012 | Actual 2011/2012 |
|---------------------|---|--------------------------------|---------------------|
| \$ | | \$ | \$ |
| 34,226,105 | Asset Revaluation Reserve (Roads) | 52,651,562 | 52,651,562 |
| 18,425,457 | Balance brought forward 1st July | - | - |
| | Revaluation of Assets during current financial year | | |
| 52,651,562 | BALANCE AS AT 30th JUNE | 52,651,562 | 52,651,562 |

8 CASH FLOW INFORMATION

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

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

| Actual 2010/2011 | | Adopted Budget 2011/2012 | Actual 2011/2012 |
|---------------------|---|--------------------------------|---------------------|
| \$ | | \$ | \$ |
| 1,059,851 | Net Result | 3,847,219 | 3,089,038 |
| | Non cash flows in change in Net Equity | | |
| 1,383,660 | Depreciation | 1,396,099 | 1,492,181 |
| 13,717 | Profit/(loss) on sale of Fixed Assets | (537,069) | (93,200) |
| (792,866) | Contributions for Development of Assr | (5,561,377) | (2,680,570) |
| (8,968) | Principal Payment Received - SS Loan | - | 9,617 |
| - | Operating Grants/Contributions | 1,080,411 | - |
| | Change in Assets and Liabilities | | |
| 5,917 | (Increase)/Decrease in Inventory | (5,000) | (156) |
| (23,717) | (Increase)/Decrease in Accounts Receivables | 50,000 | 167,162 |
| 87,326 | (Increase)/Decrease in Provisions | 12,372 | 40,018 |
| (16,554) | Increase/(Decrease) in Accounts Payables | 38,292 | 310,322 |
| 1,708,366 | Cash flows from Operations | 320,947 | 2,334,412 |
| | Credit stand by arrangement and loan facilities | | |
| | Council has a Credit Card facility of :- | | |
| 10,000 | Credit Card Limit | 10,000 | 10,000 |
| (4,375) | Amount Utilised | | (3,081) |
| | Council has Bank Overdraft facilities of:- | | |
| 200,000 | Credit Facility | 200,000 | 200,000 |
| | Amount Utilised | | |
| 205,625 | Unused Facility available | 210,000 | 206,919 |
| | RECONCILIATION OF CASH | | |
| 232,715 | Cash at Bank - Operating | (846,268) | 743,363 |
| 1,966,868 | Restricted Cash | 1,637,720 | 2,200,162 |
| 2,199,583 | TOTAL CASH | 791,452 | 2,943,525 |

Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

9 TRUST FUND INFORMATION

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

**TRUST FUND
 FOR THE PERIOD ENDING 30 JUNE 2012**

| PARTICULARS | OPENING | RECEIPTS | PAYMENTS | CLOSING BALANCE |
|--------------------------------|----------------|------------------|------------------|-----------------|
| | BALANCE | ACTUAL | ACTUAL | ACTUAL |
| | 1/07/2011 | 2011/2012 | 2011/2012 | 30/06/2012 |
| | \$ | \$ | \$ | \$ |
| BCITF | 127 | 10,809 | 10,936 | - |
| Cat Trap Bond | 50 | 350 | 400 | - |
| Bond Quarry Licence | 4,500 | - | - | 4,500 |
| Footpath & Kerb Bonds | 29,500 | 3,382 | 4,382 | 28,500 |
| Bonds Halls etc | 4,820 | 4,840 | 5,520 | 4,140 |
| Bonds Rental Properties | 1,744 | 1,480 | 1,400 | 1,824 |
| Builders Registration Board | 160 | 5,526 | 5,568 | 119 |
| Bonds Building | 6,500 | 5,000 | 400 | 11,100 |
| Cash Adjustments | 631 | 4,669 | 100 | 5,200 |
| Greenhills Bushfire Brigade | 114 | - | - | 114 |
| Intersection Bonds Palmbrook | 23,649 | 1,388 | - | 25,037 |
| Key Bonds | 2,120 | 460 | 920 | 1,660 |
| Leeuwin Contributions | 800 | - | - | 800 |
| Motor Cross Track | 1,927 | - | - | 1,927 |
| Palmbrook Public Open Space | 99,257 | 5,041 | 35,375 | 68,924 |
| Sale of Property - Non Payme | 8,041 | - | - | 8,041 |
| Subdivision Bonds | 24,236 | 3,500 | - | 27,736 |
| Water Loan | 12,811 | - | 3,019 | 9,792 |
| Youth Advisory Board | 11,106 | 425 | 11,530 | - |
| Crossovers Palmbrook | 58,391 | 3,574 | - | 61,965 |
| Footpath Palmbrook | 52,380 | 3,074 | - | 55,454 |
| Rural Numbering Palmbrook | 1,820 | - | - | 1,820 |
| Police Licencing | 2 | 1,536,616 | 1,536,613 | 5 |
| Nomination Deposit | - | 640 | 640 | - |
| Town Planning Bond | 2,900 | - | - | 2,900 |
| Staff Social Club | 457 | 2,302 | 2,759 | - |
| Bawden - Subdivision Deposit | 9,248 | - | 5,948 | 3,300 |
| Pioneer Memorial Lodge Bond | 280 | - | - | - |
| Preisig - Subdivision Deposit | 25,207 | 1,480 | - | 26,687 |
| Settlers House Bond - S/water | 13,357 | - | - | 13,357 |
| Crossover Bond - Astone | 6,000 | - | - | 6,000 |
| Crossover Bond - Avon Valley | 5,940 | - | - | 5,940 |
| Crossover Bond - N Bliss | 1,650 | - | - | 1,650 |
| Crossover Bond - Smorenburg | 1,650 | - | - | 1,650 |
| Funds Held for Non-Inc Bodies | - | 20,743 | 2,481 | 18,262 |
| Community Bus Bonds | 600 | 2,800 | 2,700 | 700 |
| Bonds Parks/Council Properties | 1,000 | 500 | 1,000 | 500 |
| Swimming Pool Inspection Fee | - | 1,900 | - | 1,900 |
| TOTAL | 412,975 | 1,620,498 | 1,631,691 | 401,503 |



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

10 COMPARISON WITH RATE SETTING STATEMENT

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

| <u>Actual</u> <u>2010/2011</u> | | <u>Adopted</u> <u>Budget</u> <u>2011/2012</u> | <u>Actual</u> <u>2011/2012</u> |
|-----------------------------------|---|---|-----------------------------------|
| \$ | | \$ | \$ |
| 1,607,046 | Non Operating Income Transfer from Reserves | 1,155,822 | 750,871 |
| <u>775,188</u> | TOTAL | <u>1,155,822</u> | <u>750,871</u> |
| 447,117 | Non Operating Expenditure Transfer to Reserves | 1,118,265 | 379,845 |
| <u>447,117</u> | TOTAL | <u>1,118,265</u> | <u>379,845</u> |

11 RATING INFORMATION

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

11.1 General and Minimum Rate

| <u>Actual</u> <u>2010/2011</u> | | <u>Adopted</u> <u>Budget</u> <u>2011/2012</u> | <u>Actual</u> <u>2011/2012</u> |
|-----------------------------------|------------------------------------|---|-----------------------------------|
| \$ | | \$ | \$ |
| 0.107943 | - General Rate Gross Rental Valued | 0.075177 | 0.075177 |
| \$790 p.a. | - Minimum Rate Gross Rental Valued | \$810 p.a. | \$810 p.a. |
| 0.004863 | - General Rate Unimproved Valued | 0.005300 | 0.005300 |
| \$1,000 p.a. | - Minimum Rate Unimproved Valued | \$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 2011/2012 financial year have been determined by the Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates.

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

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

11.2 Specified Area rates

No Specified Area Rates were levied during 2011/2012.

12 SERVICE CHARGE

No Service Charges were imposed during 2011/2012.

Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

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 Bendigo Bank
- 2nd Prize \$200 worth of unleaded fuel, sponsored by Statewide Fuel Distributors of WA.
- 3rd Prize Aspen Park - 1 night's accommodation in a family cabin up to the value of \$200.
- 4th Prize Four tickets to the Western Australian Symphony Orchestra for Mozart's Mass 26th November 2011.

13.3 Concessions

Council offered subsidised hall and recreation centre hire to approved community groups. Council considers the support of these groups necessary for the overall benefit of the community. Approved groups paid \$66 per day, or \$330 per year where they used the venue on a regular basis for a period of 16 times within the year.

13.4 Write Offs

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

| <u>Actual 2010/2011</u> | | <u>Adopted Budget 2011/2012</u> | <u>Actual 2011/2012</u> |
|-----------------------------|------------------------------|---|-----------------------------|
| \$ | | \$ | \$ |
| - | Rates | - | - |
| - | General Purpose Revenue | - | - |
| 80 | Law, Order and Public Safety | - | - |
| 142 | Community Amenities | - | - |
| 51,621 | Recreation & Culture | - | 2,287 |
| 200,000 | Transport | - | - |
| 133 | Economic Activities | - | 1,250 |
| 92 | Other Property and Services | - | 869 |
| <u>252,067</u> | | <u>-</u> | <u>4,406</u> |

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

14.1 Interest Charge for Late Payment of rates

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

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

which ever is the later.

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

The rate of interest applied is 11% and the revenue from the imposition of the interest amounted to \$78,802.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

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

14.2 Interest and other charges for the payment by instalments

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

| | |
|----------------|---------------------------|
| 1st Instalment | Monday, 26 September 2011 |
| 2nd Instalment | Monday, 28 November 2011 |
| 3rd Instalment | Monday, 30 January 2012 |
| 4th Instalment | Friday, 30 March 2012 |

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

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

| <u>Actual</u> <u>2010/2011</u> | | <u>Adopted</u> <u>Budget</u> <u>2011/2012</u> | <u>Actual</u> <u>2011/2012</u> |
|-----------------------------------|--|---|-----------------------------------|
| \$ | | \$ | \$ |
| 56,033 | Interest Charges for the late Payment of Rates Charged | 50,000 | 78,802 |
| 16,794 | Instalment Interest Charges | 16,000 | 16,449 |
| 1,703 | Pensioner Deferred Rates Interest Charges | 2,000 | 2,047 |
| 16,984 | Administration Charges for Instalment Options | 15,600 | 16,264 |
| 1,671 | Interest charges for the late payment of ESL | 1,100 | 2,468 |

14.3 Interest Charges for Other Debts

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

15 FEES AND CHARGES INFORMATION

15.1 Fees and Charges by Program

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

| <u>Actual</u> <u>2010/2011</u> | | <u>Adopted</u> <u>Budget</u> <u>2011/2012</u> | <u>Actual</u> <u>2011/2012</u> |
|-----------------------------------|-------------------------------|---|-----------------------------------|
| \$ | | \$ | \$ |
| 5,315 | Governance | 27,700 | 109,115 |
| 86,990 | General Purpose Funding | 5,550 | 5,454 |
| 31,428 | Law, Order, Public Safety | 33,825 | 38,288 |
| 43,754 | Health | 60,500 | 62,773 |
| 21,516 | Education and Welfare | 21,210 | 20,549 |
| 735,454 | Community Amenities | 736,963 | 881,271 |
| 92,196 | Recreation and Culture | 207,435 | 136,372 |
| 230 | Transport | - | 64 |
| 130,576 | Economic Services | 138,614 | 113,595 |
| 189,932 | Other Property and Services | 93,334 | 45,802 |
| <u>1,337,391</u> | TOTAL FEES AND CHARGES | <u>1,325,131</u> | <u>1,413,283</u> |

15.2 Fees and Charges Amendments

No amendments were made during the 2011/2012 financial year.

Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

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 2010/2011 \$ | | Adopted Budget 2011/2012 \$ | Actual 2011/2012 \$ |
|---------------------------|-------------------------------------|--------------------------------------|---------------------------|
| 26,900 | - Annual Attendance Fee | | |
| 10,760 | Councillor (5) - \$5,600 per annum | 28,000 | 28,000 |
| | President - \$11,188 per annum | 11,188 | 11,188 |
| | - Expenses | | |
| 7,320 | - Telecommunications Allowance | 7,608 | 7,608 |
| - | - Travel Expenses | 1,500 | - |
| 6,000 | - Information Technology Allowance | 6,000 | 6,000 |
| | - Annual Local Government Allowance | | |
| 9,300 | - President | 9,672 | 9,672 |
| 2,325 | - Deputy President | 2,420 | 2,420 |
| 62,605 | | 66,388 | 64,888 |

17 INVESTMENT EARNINGS

The Earnings from Investments are summarised as follows:

| Actual 2010/2011 \$ | | Adopted Budget 2011/2012 \$ | Actual 2011/2012 \$ |
|---------------------------|--|--------------------------------------|---------------------------|
| 55,678 | General Account | 63,110 | 74,144 |
| 140,720 | Reserve Funds | 80,000 | 87,125 |
| 76,201 | Rates - Late payment & Instalment Interest | 69,100 | 99,766 |
| 272,599 | TOTAL | 212,210 | 261,035 |

18 DEPRECIATION ON NON-CURRENT ASSETS

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

| Actual 2010/2011 \$ | | Adopted Budget 2011/2012 \$ | Actual 2011/2012 \$ |
|---------------------------|-----------------------------|--------------------------------------|---------------------------|
| 180 | General Purpose Funding | 180 | 180 |
| 78,434 | Governance | 78,385 | 79,417 |
| 89,800 | Law, Order, Public Safety | 89,275 | 82,453 |
| 9,934 | Health | 9,556 | 13,198 |
| 19,523 | Education and Welfare | 19,541 | 20,084 |
| 26,298 | Community Amenities | 26,291 | 26,835 |
| 258,975 | Recreation and Culture | 272,220 | 166,189 |
| 612,924 | Transport | 613,028 | 819,757 |
| 15,825 | Economic Services | 15,680 | 17,404 |
| 271,767 | Other Property and Services | 271,943 | 266,665 |
| 1,383,660 | TOTAL | 1,396,099 | 1,492,181 |

19 MAJOR LAND TRANSACTIONS

Council did not participate in any major land transactions during 2011/12.



Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

20 TRADING UNDERTAKINGS

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

- Planning
- Health
- Building
- Ranger

21 JOINT VENTURE

Centennial Park Aged Care

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

22 CAPITAL AND LEASING COMMITMENTS

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

23 FINANCIAL INSTRUMENTS

23.1 Interest Rate Risk

The following table details Council's exposure to financial risks, including interest rate risk, price risk, credit risk, etc as at 30th June 2012.

| | <u>Interest Bearing</u> | <u>Non Interest Bearing</u> | <u>Carrying Value</u> | <u>Fair Value</u> |
|------------------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------|
| | \$ | \$ | \$ | \$ |
| Financial Assets | | | | |
| Cash | 2,942,675 | 850 | 2,943,525 | 2,943,525 |
| Receivables | - | 1,354,190 | 1,354,190 | 1,354,190 |
| | <u>2,942,675</u> | <u>1,355,040</u> | <u>4,297,715</u> | <u>4,297,715</u> |
| Financial Liabilities | | | | |
| Payables | - | 556,555 | 556,555 | 556,555 |
| Borrowings | 6.30 2,259,548 | - | 2,259,548 | 1,466,132 |
| | - | <u>556,555</u> | <u>2,816,103</u> | <u>2,022,687</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 Investment of Council Funds

As at the 30th June 2012 Council does not have a formal Investment Policy. Staff have been operating under an informal policy of being conservative with regards to the risk of Council funds and have restricted investment of funds to fixed interest term deposits with Australian Banks with preference being given to banks with branches located in York. From time to time quotes are sought from banks without a presence in York to ensure that competitive rates are achieved. It is intended to develop and adopt a formal investment policy during the 2012/13 Financial Year

23.5 Credit Risk

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

Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

23 FINANCIAL INSTRUMENTS (continued)

| 2010/2011 | | | 2011/2012 | |
|------------------|---------------|--------------------------|------------------|---------------|
| Current | Non Current | | Current | Non Current |
| \$ | \$ | | \$ | \$ |
| 559,683 | 38,193 | Financial Assets | | |
| 1,797 | 48,449 | Rates and Annual Charges | 635,209 | 41,955 |
| 95,509 | - | Self Supporting Loans | 10,313 | 29,167 |
| 886,977 | - | Goods and Services Tax | - | - |
| <u>1,543,966</u> | <u>86,642</u> | General Debtors | <u>708,668</u> | <u>-</u> |
| | | | <u>1,354,190</u> | <u>71,122</u> |

23.6 Market Risk

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

| Actual 2010/2011 | | Actual 2011/2012 |
|---------------------|--|---------------------|
| \$ | | \$ |
| 35,839 | Impact of 1% Movement in Interest Rates on Investment Earnings (+/-) | 29,435 |
| 89,598 | Impact of 2.5% Movement in Interest Rates on Investment Earnings (+/-) | 73,588 |

23.7 Liquidity Risk

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

| | Less than 1 year | 1 to 5 years | Greater than 5 years | Total Contractual Value |
|------------------------------|---------------------|-----------------|-------------------------|-------------------------------|
| | \$ | \$ | \$ | \$ |
| Financial Liabilities | | | | |
| Accounts Payable - Current | 556,555 | - | - | 556,555 |
| Borrowings | 94,293 | 526,972 | 1,638,283 | 2,259,548 |
| | <u>650,848</u> | <u>526,972</u> | <u>1,638,283</u> | <u>2,816,104</u> |

24 POSITION AT COMMENCEMENT OF FINANCIAL YEAR

24.1 DETERMINATION OF OPENING FUNDS

| ACTUAL 2010/2011 | | Adopted Budget 2011/2012 | ACTUAL 2011/2012 |
|---------------------|--|--------------------------------|---------------------|
| \$ | | \$ | \$ |
| | Current Assets | | |
| 523,375 | Cash at Bank - (Overdraft) | 790,602 | 1,638,342 |
| 1,675,359 | Investments | - | 1,304,333 |
| 850 | Cash on Hand | 850 | 850 |
| 1,543,966 | Receivables | 1,555,642 | 1,354,189 |
| 7,497 | Stock on Hand | 12,497 | 7,653 |
| <u>3,751,047</u> | | <u>2,359,591</u> | <u>4,305,367</u> |
| | Less Current Liabilities | | |
| (250,773) | Accounts Payable | (232,001) | (556,555) |
| (585,698) | Accrued Leave | (686,529) | (613,844) |
| (44,262) | Current Loan Liability | - | (94,293) |
| <u>(880,733)</u> | | <u>(918,530)</u> | <u>(1,264,692)</u> |
| 2,870,314 | SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES | 1,441,061 | 3,040,675 |
| | ADJUSTMENTS | | |
| | Rounding | - | - |
| 44,262 | Add Back Current Loan Liability | - | 94,293 |
| (649) | Less Current Assets for Self Supporting Loan Repayments | - | (10,313) |
| (1,517,937) | Less Cash Backed Reserves & Restricted Funds (excluding LSL) | (1,441,061) | (1,106,870) |
| <u>1,395,991</u> | OPENING/CLOSING FUNDS | <u>-</u> | <u>2,017,785</u> |

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 2011/2012 Annual Budget.

| | |
|---|------------------|
| Net Current Asset detailed in the 2011/2012 Annual Budget | <u>1,435,246</u> |
| Net Current Assets Brought Forward as at 1st July 2011 | <u>1,395,991</u> |



Shire of York
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDING 30 JUNE 2012**

25 CAPITAL EXPENDITURE BY PROGRAM

Actual Capital Expenditure incurred by Program is summarised as follows:

| Program | Furniture and Equipment | Land and Buildings | Plant and Equipment | Infrastructure | | | Total |
|---------------------------|-------------------------------|--------------------------|---------------------------|------------------|--------------------------|----------|------------------|
| | | | | Roads | Recreation Facilities | Other | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Governance | 10,886 | | 83,088 | | | | 93,974 |
| Law, Order, Public Safety | | 45,112 | 70,386 | | | | 115,498 |
| Health | 6,800 | | 60,802 | | | | 67,602 |
| Education and Welfare | | 5,948 | | | | | 5,948 |
| Housing | | | | | | | 0 |
| Community Amenities | | 22,328 | 30,601 | | | | 52,929 |
| Recreation and Culture | 102,754 | 433,678 | 45,081 | 3,268,495 | | | 3,850,008 |
| Transport | | | | | 801,890 | | 801,890 |
| Economic Services | | | 25,999 | | | | 25,999 |
| Other Property & Services | | | 544,487 | | | | 544,487 |
| TOTAL | 120,440 | 507,066 | 860,444 | 3,268,495 | 801,890 | 0 | 5,558,335 |

26 FINANCIAL INFORMATION BY RATIO

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

| 2009/2010 Percent | 2010/2011 Percent | | 2011/2012 Percent |
|----------------------|----------------------|---|----------------------|
| 1.97:1 | 2.36:1 | (a) Current Ratio <u>(Current Assets Minus Restricted Assets)</u> (Current Liabilities-Liabilities Associated with Restricted Assets) | 1.97:1 |
| 1.34% | 2.60% | (b) Debt Ratio <u>Total Liabilities</u> Total Assets | 3.90% |
| 0.21% | 0.20% | (c) Debt Service Ratio <u>Debt Service Cost</u> Available Operating Revenue | 2.05% |
| 37% | 39% | (d) Rate Coverage Ratio <u>Net Rate Revenue</u> Operating Revenue | 34.50% |
| 9.28% | 14.30% | (e) Outstanding Rates Ratio (Excluding Deferred Rates) <u>Rates Outstanding</u> Rates Collectable | 16.20% |
| 0.71% | 19.80% | (f) Gross Debt to Revenue Ratio <u>Gross Debt</u> Total Revenue | 29.90% |
| 0:1 | 3.03:1 | (f) Untied Cash to Trade Creditors Ratio <u>Untied Cash</u> Unpaid Trade Creditors | 1.34:1 |
| 0.52% | 12.60% | (f) Gross Debt to Economically Realisable Assets Ratio <u>Gross Debt</u> Economically Realisable Assets | 18.70% |

DEFINITIONS

"available operating revenue" means the operating revenue -

- (a) plus any contributions towards the repayment of money borrowed which have not been included in the operating revenue; and
- (b) minus specific purpose grants, contributions and donations of a capital nature;

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

Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

26 FINANCIAL INFORMATION BY RATIO (continued)

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

"economically realisable assets" means total assets other than infrastructure assets;

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

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

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

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

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

"rates collectable" means the amount of-

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

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

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

"rates outstanding" means unpaid rates collectable;

"restricted assets" has the same meaning as in Australian Accounting Standard,

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

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

"total revenue" means the total operating revenue excluding all specific purpose grants;

27 TRADE AND OTHER RECEIVABLES

Receivables due to Council include the following:

| <u>ACTUAL</u> <u>2010/2011</u> | | <u>ACTUAL</u> <u>2011/2012</u> |
|-----------------------------------|---|-----------------------------------|
| \$ | | \$ |
| | <u>Current</u> | |
| 525,363 | Rates | 689,775 |
| 34,321 | LSL Due from Other Councils | 15,419 |
| 910,610 | Sundry Debtors | 835,296 |
| (23,633) | Less Provision for Doubtful Debts | (197,536) |
| 649 | Long Term Loans-Interest Free & Self Supporting | 10,313 |
| 1,148 | Accrued Income - Self Supporting Loans | 923 |
| 95,509 | Goods and Services Tax | 0 |
| - | Prepayments | 0 |
| <u>1,543,966</u> | | <u>1,354,190</u> |
| | <u>Non Current</u> | |
| 38,193 | Rates Outstanding-Pensioner Deferred | 41,955 |
| 48,449 | Long Term Loans-Interest Free and Self Supporting | 29,167 |
| <u>86,642</u> | | <u>71,122</u> |

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

28 INVENTORIES

| <u>ACTUAL</u> <u>2010/2011</u> | | <u>ACTUAL</u> <u>2011/2012</u> |
|-----------------------------------|--|-----------------------------------|
| \$ | | \$ |
| <u>7,497</u> | Comprises of Construction Materials, Fuels and Consumables | <u>7,653</u> |

All inventories at balance date have been valued at cost.



Shire of York
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2012

29 TRADE AND OTHER PAYABLES

| <u>ACTUAL</u> <u>2010/2011</u> | | <u>ACTUAL</u> <u>2011/2012</u> |
|-----------------------------------|------------------|-----------------------------------|
| \$ | | \$ |
| 172,750 | Sundry Creditors | 520,974 |
| 78,022 | Other Payables | 35,581 |
| <u>250,772</u> | Total | <u>556,555</u> |

30 PROVISIONS

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

| <u>ACTUAL</u> <u>2010/2011</u> | | <u>ACTUAL</u> <u>2011/2012</u> |
|-----------------------------------|---|-----------------------------------|
| \$ | | \$ |
| Current | | |
| 291,630 | - Provision for Annual Leave | 303,432 |
| 208,407 | - Provision for Long Service Leave | 209,846 |
| 67,583 | - Provision for Sick Leave | 82,488 |
| 18,078 | - LSL Leave Owed To Other Local Governments | 18,078 |
| <u>585,698</u> | | <u>613,844</u> |
| Non Current | | |
| 30,441 | - Provision for Long Service Leave | 27,952 |
| <u>30,441</u> | | <u>27,952</u> |
| <u>616,139</u> | | <u>641,796</u> |

31 EMPLOYEE NUMBERS AND REMUNERATION

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

No. of Employees

| <u>2010/2011</u> | | <u>2011/2012</u> |
|------------------|---|------------------|
| 44.76 | Total Number of Employees The number of full time equivalent employees at 30 June | 41.72 |

32 ECONOMIC DEPENDENCY

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

| <u>ACTUAL</u> <u>2010/2011</u> | | <u>ACTUAL</u> <u>2011/2012</u> |
|-----------------------------------|------------------------------|-----------------------------------|
| \$ | | \$ |
| 1,820,863 | By Nature/Type: | |
| 792,866 | Operating Grants | 1,851,966 |
| <u>2,613,728</u> | Non-operating Grants | 2,841,696 |
| | Total | <u>4,693,662</u> |
| 1,213,641 | General Purpose Funding | 1,547,660 |
| 401,487 | Governance | 130,660 |
| 223,692 | Law, Order and Public Safety | 74,017 |
| 32,011 | Community Amenities | 51,100 |
| 80,154 | Recreation and Culture | 2,250,770 |
| 641,343 | Transport | 633,695 |
| 21,400 | Economic Services | 5,760 |
| - | Other Property & Services | |
| <u>2,613,728</u> | | <u>4,693,662</u> |

33 CONTINGENT LIABILITIES

Council does not have any known contingent liabilities at 30th June 2012

SHIRE OF YORK

Annual Budget 2011-2012

| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--|--------------------|------------------|---------------------------|------------------|
| | | Income | Expenditure | Income | Expenditure |
| Proceeds Sale of Assets | | | | | |
| 042232 | Proceeds Sale Of Assets - Admin Vehicles | (\$77,288) | \$0 | (\$95,330) | \$0 |
| 051228 | Proceeds Sale Of Assets - Ranger's Vehicle | (\$28,182) | \$0 | (\$20,000) | \$0 |
| 077276 | Proceeds Sale Of Assets - EHO Vehicle | (\$39,074) | \$0 | (\$36,000) | \$0 |
| 079224 | Proceeds Sale Of Asset - Doctors' Vehicles | \$0 | \$0 | (\$12,000) | \$0 |
| 106210 | Proceeds Sale Of Assets - Planning Vehicle | (\$20,000) | \$0 | (\$18,000) | \$0 |
| 127297 | Proceeds Sale Of Assets - Works Plant | (\$194,639) | \$0 | (\$228,400) | \$0 |
| 133297 | Proceeds From Sale Of Assets - Building | (\$20,364) | \$0 | (\$13,000) | \$0 |
| 139297 | Proceeds Sale Of Assets - Community Bus | \$0 | \$0 | \$0 | \$0 |
| 143295 | Proceeds Sale Of Assets - Pwo Vehicles | (\$18,182) | \$0 | (\$32,000) | \$0 |
| 144297 | Proceeds - Sale Of Land | \$0 | \$0 | (\$500,000) | \$0 |
| 042252 | Profit on Sale of Asset | (\$3,513) | | \$0 | \$0 |
| 051222 | Profit on Sale of Asset | (\$15,677) | | \$0 | \$0 |
| 072851 | Profit on Sale of Asset | \$0 | \$0 | \$0 | \$0 |
| 7298 | Profit on Sale of Asset - Works Plant | (\$124,398) | | | \$146,744 |
| 3298 | Profit on Sale of Asset | \$0 | \$0 | \$0 | \$0 |
| 143296 | Profit on Sale of Asset | \$0 | \$0 | \$0 | \$0 |
| 144298 | Profit on Sale of Asset | \$0 | \$0 | \$0 | \$0 |
| 042198 | Loss on Sale of Assets - Admin Vehicles | \$0 | \$0 | \$0 | \$0 |
| 051198 | Written Down Value - Ranger Vehicle | \$0 | \$0 | \$0 | \$13,766 |
| 071901 | Loss on Sale of Asset - EHO Vehicle | \$0 | \$17,984 | \$0 | \$56,417 |
| 106198 | Loss On Sale Of Assets | \$0 | \$6,968 | \$0 | \$0 |
| 113198 | Loss On Sale Of Assets | \$0 | \$0 | \$0 | \$0 |
| 127198 | Loss on Sale of Asset - Workers Plant | \$0 | \$18,108 | \$0 | \$0 |
| 133198 | Loss On Sale Of Assets - Building Vehicle | \$0 | \$273 | \$0 | \$0 |
| 143198 | Loss On Sale Of Assets - P.W.O. Vehicles | \$0 | \$7,054 | \$0 | \$31,497 |
| 42251 | Realisation on Sale of Assets | \$0 | \$77,288 | \$0 | \$102,840 |
| 051223 | Loss On Sale Of Assets | \$0 | \$28,182 | \$0 | \$0 |
| 077280 | Loss On Sale Of Assets | \$0 | \$39,074 | \$0 | \$0 |
| 79223 | Realisation on Sale of Assets | \$0 | \$0 | \$0 | \$17,483 |
| 106223 | Realisation on Sale of Assets | \$0 | \$20,000 | \$0 | \$0 |
| 127197 | Realisation on Sale of Assets | \$0 | \$194,639 | \$0 | \$0 |
| 133296 | Realisation on Sale of Assets | \$0 | \$20,364 | \$0 | \$21,930 |
| 143298 | Loss On Sale Of Assets | \$0 | \$18,182 | \$0 | \$0 |
| 129198 | Loss On Sale Of Assets | \$0 | \$0 | \$0 | \$0 |
| 125198 | Loss On Sale Of Assets | \$0 | \$0 | \$0 | \$0 |
| 198 | Loss On Sale Of Assets | \$0 | \$0 | \$0 | \$0 |
| 132198 | Loss On Sale Of Asset | \$0 | \$0 | \$0 | \$0 |
| | Loss On Sale Of Assets | \$0 | \$0 | \$0 | \$0 |
| 139198 | Loss On Sale Of Asset | \$0 | \$0 | \$0 | \$0 |
| 131147 | Loss On Sale Of Asset | \$0 | \$0 | \$0 | \$0 |
| 142802 | Loss On Sale Of Assets | \$0 | \$0 | \$0 | \$0 |
| Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET | | (\$541,317) | \$448,117 | (\$954,730) | \$417,661 |
| Total - GAIN/LOSS ON DISPOSAL OF ASSET | | (\$541,317) | \$448,117 | (\$954,730) | \$417,661 |
| ABNORMAL ITEMS | | | | | |
| | | \$0 | \$0 | \$0 | \$0 |
| Sub Total - ABNORMAL ITEMS | | \$0 | \$0 | \$0 | \$0 |
| Total - ABNORMAL ITEMS | | \$0 | \$0 | \$0 | \$0 |
| Total - OPERATING STATEMENT | | (\$541,317) | \$448,117 | (\$954,730) | \$417,661 |

SHIRE OF YORK

Annual Budget 2011-2012

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|----------------------|------------------|---------------------------|------------------|
| | Income | Expenditure | Income | Expenditure |
| RATES | | | | |
| OPERATING EXPENDITURE | | | | |
| 031120 Admin O/Head & Labour Costs | \$0 | \$82,516 | \$0 | \$90,970 |
| 031118 Rates - Salaries | \$0 | \$62,124 | \$0 | \$52,382 |
| 031119 Rates - Superannuation | \$0 | \$7,166 | \$0 | \$7,333 |
| 031121 Long Service Leave | \$0 | \$2,359 | \$0 | \$1,490 |
| 031122 Cash Discrepancy | \$0 | \$50 | \$0 | \$10 |
| 031124 Doubtful Debts Provision | \$0 | \$30,933 | \$0 | \$5,000 |
| 031127 Rate Incentive | \$0 | \$500 | \$0 | \$500 |
| 031128 Map Purchases | \$0 | \$0 | \$0 | \$1,030 |
| 031129 Valuation Expenses | \$0 | \$13,530 | \$0 | \$16,000 |
| 031130 Rate Write Offs Non Taxable | \$0 | \$0 | \$0 | \$1,000 |
| 031131 Other Expenses-Rates | \$0 | \$183 | \$0 | \$515 |
| 031132 Rate Debt Recovery Cost | \$0 | \$36,964 | \$0 | \$10,000 |
| 039107 Write Offs Taxable | \$0 | \$4,069 | \$0 | \$2,507 |
| Sub Total - GENERAL RATES OP EXP | \$0 | \$240,395 | \$0 | \$188,730 |
| OPERATING INCOME | | | | |
| 031212 Rates | (\$3,473,665) | \$0 | (\$3,473,665) | \$0 |
| 031213 Ex Gratia Rates | (\$8,423) | \$0 | (\$7,504) | \$0 |
| 031214 Rates Non Payment Penalty | (\$78,802) | \$0 | (\$50,000) | \$0 |
| 031215 Rates To Be Refunded | \$0 | \$0 | \$0 | \$0 |
| 031216 Less Rates Refunded Prior Yrs | \$0 | \$0 | \$0 | \$0 |
| 031217 Rates Rounding Adjustment | \$0 | \$0 | \$0 | \$0 |
| 031218 Interim Rates | (\$18,370) | \$0 | (\$38,000) | \$0 |
| 031219 Interest On Rates Instalments | (\$16,449) | \$0 | (\$16,000) | \$0 |
| 031220 Instalment Admin Fee | (\$16,264) | \$0 | (\$15,600) | \$0 |
| 031221 Back Rates Prior Year | \$0 | \$0 | (\$100) | \$0 |
| 031222 Pensioner Deferred Rate Interest | (\$2,047) | \$0 | (\$2,000) | \$0 |
| 031223 ESL Non-Payment Penalty Interest | (\$2,468) | \$0 | (\$1,100) | \$0 |
| 031230 Property Enquiry Fees | (\$11,143) | \$0 | (\$12,000) | \$0 |
| 031231 Rate Debt Recovery Non Taxable | (\$68,641) | \$0 | (\$7,500) | \$0 |
| 031232 Rates Debt Recovery Taxable | \$0 | \$0 | (\$10,000) | \$0 |
| Sub Total - GENERAL RATES OP INC | (\$3,696,272) | \$0 | (\$3,633,469) | \$7 |
| Total - GENERAL RATES | (\$3,696,272) | \$240,395 | (\$3,633,469) | \$188,730 |
| OTHER GENERAL PURPOSE FUNDING | | | | |
| OPERATING EXPENDITURE | | | | |
| 039104 Provision For Stock Write Off | \$0 | \$1,784 | \$0 | \$3,000 |
| 039105 Sundry Expenses | \$0 | \$0 | \$0 | \$515 |
| 039106 Debt Recovery | \$0 | \$439 | \$0 | \$515 |
| 039199 Depreciation | \$0 | \$180 | \$0 | \$180 |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP | \$0 | \$2,403 | \$0 | \$4,210 |
| OPERATING INCOME | | | | |
| 032250 Grants Comm - General Purpose | \$0 | \$0 | \$0 | \$0 |
| 032260 Grant Funds (Untied) | (\$823,186) | \$0 | (\$481,975) | \$0 |
| 032270 Grant Local Road (Untied) | (\$724,474) | \$0 | (\$404,173) | \$0 |
| 039219 Charges Legal Costs | (\$439) | \$0 | (\$100) | \$0 |
| 039222 Interest Earned Muni & Trust | (\$61,333) | \$0 | (\$63,110) | \$0 |
| 039227 Interest Earned Reserve Funds | (\$87,125) | \$0 | (\$80,000) | \$0 |
| 039228 Charges Legal Rates Non Tax | \$0 | \$0 | \$0 | \$0 |

SHIRE OF YORK

Annual Budget 2011-2012

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--------------------|-------------|---------------------------|-------------|
| | Income | Expenditure | Income | Expenditure |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC | (\$1,696,557) | \$0 | (\$1,029,358) | \$0 |
| Total - OTHER GENERAL PURPOSE FUNDING | (\$1,696,557) | \$2,403 | (\$1,029,358) | \$4,210 |
| Total - GENERAL PURPOSE FUNDING | (\$5,392,829) | \$242,798 | (\$4,662,827) | \$192,940 |

MEMBERS OF COUNCIL

OPERATING EXPENDITURE

| | | | | | |
|--|--|-----|-----------|-----|-----------|
| 041101 | Attendance Fees | \$0 | \$39,188 | \$0 | \$39,188 |
| 041102 | Conference Expenses | \$0 | \$24,586 | \$0 | \$26,100 |
| 041103 | Election Expenses | \$0 | \$9,855 | \$0 | \$8,000 |
| 041104 | Presidential Allowance | \$0 | \$12,092 | \$0 | \$12,092 |
| 041106 | Refreshments & Receptions | \$0 | \$22,055 | \$0 | \$22,000 |
| 1107 | Citizenships & Presentations | \$0 | \$72 | \$0 | \$900 |
| 41108 | Printing & Stationery | \$0 | \$1,172 | \$0 | \$1,855 |
| 041109 | Communication Allowance | \$0 | \$7,608 | \$0 | \$7,608 |
| 041110 | Insurance | \$0 | \$2,930 | \$0 | \$2,670 |
| 041111 | Subscriptions | \$0 | \$11,650 | \$0 | \$12,175 |
| 041112 | Public Relations | \$0 | \$40,165 | \$0 | \$52,650 |
| 041113 | Community Projects | \$0 | \$0 | \$0 | \$0 |
| 041114 | Other-Sundry | \$0 | \$375 | \$0 | \$2,060 |
| 041115 | Legal Fees | \$0 | \$0 | \$0 | \$515 |
| 041116 | Portraits & Plaques | \$0 | \$816 | \$0 | \$1,030 |
| 041117 | IT Allowance | \$0 | \$6,000 | \$0 | \$6,000 |
| 041118 | Travel Expenses | \$0 | \$0 | \$0 | \$1,500 |
| 041121 | Maintenance - Chambers | \$0 | \$0 | \$0 | \$8,294 |
| 041122 | Admin O/Head & Labour Costs | \$0 | \$199,623 | \$0 | \$212,263 |
| 041124 | Strategic Planning | \$0 | \$217 | \$0 | \$7,000 |
| 041125 | Long Service Leave | \$0 | \$0 | \$0 | \$0 |
| 041127 | SEAVROC | \$0 | \$2,239 | \$0 | \$29,854 |
| 041128 | SEAVROC Connect Lg Project Exp | \$0 | \$3,852 | \$0 | \$57,841 |
| 041129 | SEAVROC York Contribution To Projects | \$0 | \$0 | \$0 | \$0 |
| 041130 | SEAVROC Admin Overhead & Labour Cost | \$0 | \$36,457 | \$0 | \$30,625 |
| 041131 | SEAVROC R4R Regional Projects Expenditure | \$0 | \$0 | \$0 | \$0 |
| 041132 | SEAVROC Infomaps Plum Project Expenditure | \$0 | \$0 | \$0 | \$0 |
| 142 | Forward Capital Works Planning Expenditure | \$0 | \$9,858 | \$0 | \$0 |
| 41160 | South East Avon RTG Business Plan | \$0 | \$180,769 | \$0 | \$91,886 |
| 041161 | South East Avon RTG Asset Management | \$0 | \$15,657 | \$0 | \$12,408 |
| New | Interest payable for 2010/11 | \$0 | \$0 | \$0 | \$7,000 |
| 041162 | South East Avon RTG Expenditure | \$0 | \$1,540 | \$0 | \$3,000 |
| 041163 | R4R Business Plan Funding - Regional Component - CLGF Expe | \$0 | \$0 | \$0 | \$0 |
| 041164 | SEARTG Strategic Planning | \$0 | \$79,606 | \$0 | \$93,102 |
| 041190 | Depreciation Expense | \$0 | \$600 | \$0 | \$713 |
| Sub Total - MEMBERS OF COUNCIL OP/EXP | | \$0 | \$708,982 | \$0 | \$895,609 |

OPERATING INCOME

| | | | | | |
|--------|--|-------------|-----|---------|-----|
| 041228 | Seavroc Connect Lg Project Grant | \$0 | \$0 | \$0 | \$0 |
| 041229 | Seavroc Members Contrib To Cig Project | \$0 | \$0 | \$0 | \$0 |
| 041262 | R4R Business Case - Regional Project | (\$19,885) | \$0 | \$0 | \$0 |
| 041232 | Seavroc Infomaps Plum Project Grants | \$0 | \$0 | \$0 | \$0 |
| 041237 | Contributions And Donations | \$0 | \$0 | (\$100) | \$0 |
| 041238 | Reimbursements Taxable Supply | \$0 | \$0 | (\$200) | \$0 |
| 041239 | Reimbursements No Supply | \$0 | \$0 | \$0 | \$0 |
| 041241 | Seavroc Contributions | \$0 | \$0 | \$0 | \$0 |
| 041242 | Forward Capital Works Planning Income - CLGF | \$0 | \$0 | \$0 | \$0 |
| 041260 | South East Avon RTG Business Plan | (\$114,725) | \$0 | \$0 | \$0 |
| 041261 | South East Avon RTG Asset Management | (\$3,250) | \$0 | \$0 | \$0 |
| 042163 | South East Avon RTG Members Reimbursements | \$0 | \$0 | \$0 | \$0 |

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| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|---|--------------------|---------------|---------------------------|---------------|
| | | Income | Expenditure | Income | Expenditure |
| 041264 | Strategic Planning Capacity Building - Income | \$0 | \$0 | \$0 | \$0 |
| 041265 | Long Term Financial Planning Capacity Building Inc - RTG | \$0 | \$0 | \$0 | \$0 |
| Sub Total - MEMBERS OF COUNCIL OP/INC | | (\$137,660) | \$0 | (\$300) | \$0 |
| Total - MEMBERS OF COUNCIL | | (\$137,660) | \$708,982 | (\$300) | \$895,609 |
| GOVERNANCE | | | | | |
| OPERATING EXPENDITURE | | | | | |
| 042109 | Administration - Salaries | \$0 | \$739,076 | \$0 | \$835,202 |
| 042100 | Less Allocated To Schedules | \$0 | (\$1,375,276) | \$0 | (\$1,516,167) |
| 042104 | Admin Garden Maintenance | \$0 | \$846 | \$0 | \$6,235 |
| 042107 | Insurance | \$0 | \$83,393 | \$0 | \$80,791 |
| 042108 | Superannuation Admin | \$0 | \$89,433 | \$0 | \$80,000 |
| 042111 | Housing Maintenance Fraser St - moved to Health | \$0 | \$0 | \$0 | \$ |
| 042112 | Housing Mtnc - Forbes Street | \$0 | \$3,197 | \$0 | \$6,999 |
| 042113 | Bad Debts Written Off | \$0 | \$0 | \$0 | \$250 |
| 042114 | Motor Vehicle Expenses Allocated to Function 14 | \$0 | \$10,023 | \$0 | \$0 |
| 042115 | Debt Recovery Costs - Sundry Debtors | \$0 | \$0 | \$0 | \$0 |
| 042166 | Minor Equipment Purchases | \$0 | \$0 | \$0 | \$0 |
| 042167 | Dishonour Cheque Fees | \$0 | \$70 | \$0 | \$100 |
| 042168 | Fringe Benefits General | \$0 | \$65,634 | \$0 | \$45,000 |
| 042169 | Consultant Fees | \$0 | \$26,495 | \$0 | \$32,482 |
| 042171 | Staff Training/Conferences | \$0 | \$30,818 | \$0 | \$32,651 |
| 042173 | Staff Telephone Expenses | \$0 | \$1,981 | \$0 | \$2,956 |
| 042175 | Long Service Leave | \$0 | \$16,333 | \$0 | \$10,473 |
| 042176 | Admin Building Maintenance | \$0 | \$67,790 | \$0 | \$99,136 |
| 042178 | Admin Telephone | \$0 | \$11,953 | \$0 | \$12,000 |
| 042180 | Admin Build - Internet Expense | \$0 | \$7,662 | \$0 | \$8,041 |
| 042181 | Purchase Admin Maps | \$0 | \$388 | \$0 | \$515 |
| 042182 | Staff Uniform Subsidy | \$0 | \$4,515 | \$0 | \$5,150 |
| 042183 | Office Expense - Printing | \$0 | \$5,878 | \$0 | \$9,000 |
| 042184 | Office Exp-Stationery | \$0 | \$14,584 | \$0 | \$14,375 |
| 042185 | Office Expenses-Advertising | \$0 | \$9,578 | \$0 | \$15,000 |
| 042186 | Office Exp-Office Equip Mtce | \$0 | \$21,470 | \$0 | \$17,562 |
| 042187 | Office Expenses-Bank Charges | \$0 | \$12,205 | \$0 | \$13,545 |
| 042188 | Office Exp-Computer Expenses - est. timeline LGS system 1/1/2 | \$0 | \$36,048 | \$0 | \$63,541 |
| 042189 | Office Exp-Postage/Freight | \$0 | \$11,752 | \$0 | \$11,000 |
| 042190 | Office Expenses-Sundry | \$0 | \$5,222 | \$0 | \$4,500 |
| 042191 | Relocation Expenses | \$0 | \$1,355 | \$0 | \$500 |
| 042193 | Audit Fees | \$0 | \$13,470 | \$0 | \$13,512 |
| 042195 | Legal Expenses | \$0 | \$10,572 | \$0 | \$5,000 |
| 042196 | Title Search | \$0 | \$24 | \$0 | \$258 |
| 042199 | Depreciation Expense | \$0 | \$78,817 | \$0 | \$77,672 |
| Sub Total - GOVERNANCE - GENERAL OP/EXP | | \$0 | \$5,726 | \$0 | (\$0) |
| OPERATING INCOME | | | | | |
| 042220 | Contributions Taxable Supply | (\$4,000) | \$0 | (\$100) | \$0 |
| 041236 | Miscellaneous Grants | \$0 | \$0 | \$0 | \$0 |
| 042221 | Reimbursements Taxable Supply | (\$25,398) | \$0 | (\$12,000) | \$0 |
| 042222 | Donations | \$0 | \$0 | \$0 | \$0 |
| 042223 | Reimbursements Staff Uniform | (\$459) | \$0 | (\$250) | \$0 |
| 042224 | Charges-Other Taxable Supply | (\$22) | \$0 | (\$200) | \$0 |
| 042225 | Charges Other Non Tax Supply | (\$232) | \$0 | (\$150) | \$0 |
| 042226 | Charges-Legal Costs Taxable | \$0 | \$0 | \$0 | \$0 |
| 042228 | Reimbursements Non Tax Supply | (\$13,485) | \$0 | (\$100) | \$0 |
| 042233 | Housing Rent | (\$5,200) | \$0 | (\$5,200) | \$0 |
| Sub Total - GOVERNANCE - GENERAL OP/INC | | (\$48,796) | \$0 | (\$18,000) | \$0 |

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--------------------|------------------|---------------------------|------------------|
| | Income | Expenditure | Income | Expenditure |
| Total - GOVERNANCE - GENERAL | (\$48,796) | \$5,726 | (\$18,000) | (\$0) |
| Total - GOVERNANCE | (\$186,456) | \$714,708 | (\$18,300) | \$895,609 |
| FIRE PREVENTION | | | | |
| OPERATING EXPENDITURE | | | | |
| 051101 Admin O/Head & Labour Costs | \$0 | \$55,011 | \$0 | \$60,647 |
| 051103 Fire Insurance | \$0 | \$13,120 | \$0 | \$13,376 |
| 051104 Communication Mtce & Repairs | \$0 | \$0 | \$0 | \$2,060 |
| 051105 Fire Control Expenses | \$0 | \$16,804 | \$0 | \$23,469 |
| 1107 Fire Breaks - Shire Land | \$0 | \$6,652 | \$0 | \$6,722 |
| 051108 Staff Training | \$0 | \$0 | \$0 | \$4,326 |
| 051109 Ranger Vehicle Expenses | \$0 | \$14,865 | \$0 | \$13,309 |
| 051113 Computer Maintenance | \$0 | \$0 | \$0 | \$1,030 |
| 051115 Talbot Fire Base Maintenance | \$0 | \$0 | \$0 | \$309 |
| 051120 Fire Control - Salaries | \$0 | \$39,529 | \$0 | \$44,850 |
| 051121 Fire Control - Superannuation | \$0 | \$4,604 | \$0 | \$3,240 |
| 051122 Fire Control - Long Service Leave | \$0 | (\$7,805) | \$0 | \$527 |
| 051125 Plant & Equipment Maintenance | \$0 | \$288 | \$0 | \$1,442 |
| 051126 Vehicle Maintenance | \$0 | \$8,213 | \$0 | \$14,270 |
| 051127 Land & Buildings Maintenance | \$0 | \$407 | \$0 | \$11,488 |
| 051128 Protective Clothing | \$0 | \$5,684 | \$0 | \$6,180 |
| 051129 Other Goods & Services | \$0 | \$280 | \$0 | \$1,494 |
| 051130 Fire Breaks - Contractors | \$0 | \$875 | \$0 | \$2,000 |
| 051131 Reimbursement Land Fesa Unit | \$0 | \$485 | \$0 | \$0 |
| 051199 Depreciation Expense | \$0 | \$82,075 | \$0 | \$88,938 |
| Sub Total - FIRE PREVENTION OP/EXP | \$0 | \$241,086 | \$0 | \$299,677 |
| OPERATING INCOME | | | | |
| 0201 ESL Commission | (\$4,000) | \$0 | (\$4,000) | \$0 |
| 0214 Reimbursements Non Taxable | \$0 | \$0 | \$0 | \$0 |
| 051217 Fines & Penalties Fire Prevention | (\$8,300) | \$0 | (\$6,000) | \$0 |
| 051220 ESL Grants | (\$49,096) | \$0 | (\$38,000) | \$0 |
| 051221 Reimbursements - Fire Break | \$1,902 | \$0 | (\$6,000) | \$0 |
| 051224 Reimbursements Taxable Supply | (\$2,829) | \$0 | (\$10) | \$0 |
| 051225 FESA Capital Grants | \$0 | \$0 | (\$212,370) | \$0 |
| | | | \$0 | \$0 |
| Sub Total - FIRE PREVENTION OP/INC | (\$62,323) | \$0 | (\$266,380) | \$0 |
| Total - FIRE PREVENTION | (\$62,323) | \$241,086 | (\$266,380) | \$299,677 |
| ANIMAL CONTROL | | | | |
| OPERATING EXPENDITURE | | | | |
| 052163 Animal Control - Salaries | \$0 | \$40,123 | \$0 | \$44,850 |
| 052164 Animal Control - Superannuation | \$0 | \$4,604 | \$0 | \$3,375 |
| 052165 Uniform Allowance | \$0 | \$0 | \$0 | \$515 |
| 052166 Admin O/Head & Labour Costs | \$0 | \$55,011 | \$0 | \$60,647 |
| 052167 Long Service Leave | \$0 | \$0 | \$0 | \$0 |
| 052169 Sundry Expenditure | \$0 | \$10,388 | \$0 | \$12,006 |
| 052170 Staff Training & Conferences | \$0 | \$922 | \$0 | \$824 |
| 052199 Depreciation Expense | \$0 | \$378 | \$0 | \$337 |

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|--|--------------------|------------------|---------------------------|------------------|
| | Income | Expenditure | Income | Expenditure |
| Sub Total - ANIMAL CONTROL OP/EXP | \$0 | \$111,427 | \$0 | \$122,554 |
| OPERATING INCOME | | | | |
| 052282 Fines & Penalties Animal Control | (\$1,200) | \$0 | (\$1,000) | \$0 |
| 052283 Charges-Impounding Fees | (\$1,711) | \$0 | (\$1,500) | \$0 |
| 052284 Charges-Dog Registration | (\$6,910) | \$0 | (\$6,500) | \$0 |
| 052285 Sundry Income Tax Supply | (\$19,808) | \$0 | (\$18,815) | \$0 |
| 052289 Dog Tag Replacements | (\$50) | \$0 | (\$10) | \$0 |
| Sub Total - ANIMAL CONTROL OP/INC | (\$29,679) | \$0 | (\$27,825) | \$0 |
| Total - ANIMAL CONTROL | (\$29,679) | \$111,427 | (\$27,825) | \$122,554 |
| OTHER LAW ORDER & PUBLIC SAFETY | | | | |
| OPERATING EXPENDITURE | | | | |
| 053102 Crime Prevention Expenditure | \$0 | \$18,486 | \$0 | \$41,666 |
| 053111 Rural Street Numbering | \$0 | \$387 | \$0 | \$800 |
| 053120 Abandoned Vehicle Expenditure | \$0 | \$540 | \$0 | \$0 |
| 053140 Community Emergency Services Manager | \$0 | \$12,247 | \$0 | \$20,000 |
| 053130 Local Emergency Planning Expenditure | \$0 | \$1,129 | \$0 | \$5,665 |
| 053131 Reimbursement Land Fesa Unit | \$0 | \$368 | \$0 | \$0 |
| | | | \$0 | \$0 |
| Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP | \$0 | \$33,156 | \$0 | \$68,631 |
| OPERATING INCOME | | | | |
| 053201 Government Grants - Crime Prevention | (\$13,491) | \$0 | (\$25,000) | \$0 |
| 053202 Developers' Contributions To Rural Numbers | \$0 | \$0 | (\$300) | \$0 |
| 053204 Government Grants | (\$11,430) | \$0 | (\$15,000) | \$0 |
| 053220 Abandoned Vehicle Income | (\$309) | \$0 | (\$500) | \$0 |
| Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC | (\$25,230) | \$0 | (\$40,800) | \$0 |
| Total - OTHER LAW ORDER PUBLIC SAFETY | (\$25,230) | \$33,156 | (\$40,800) | \$68,631 |
| Total - LAW ORDER & PUBLIC SAFETY | (\$117,231) | \$385,669 | (\$335,005) | \$490,861 |
| EDUCATION & WELFARE | | | | |
| OTHER WELFARE | | | | |
| OPERATING EXPENDITURE | | | | |
| 065101 Work for the Dole - Expenditure | \$0 | \$11,287 | \$0 | \$12,800 |
| 066101 Admin O'Head & Labour Costs | \$0 | \$6,876 | \$0 | \$7,581 |
| 067101 Cent Units Build/Garden Mtce | \$0 | \$24,743 | \$0 | \$51,316 |
| 067199 Depreciation Expense | \$0 | \$2,093 | \$0 | \$1,529 |
| 068101 Maintenance PML - Contingency | \$0 | \$4,788 | \$0 | \$11,056 |
| 068199 Depreciation | \$0 | \$17,990 | \$0 | \$18,012 |
| 069101 Education Expenses | \$0 | \$7,384 | \$0 | \$6,500 |

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--------------------|-------------|---------------------------|-------------|
| | Income | Expenditure | Income | Expenditure |
| Sub Total - OTHER WELFARE OP/EXP | \$0 | \$75,162 | \$0 | \$108,794 |
| OPERATING INCOME | | | | |
| 065202 Work for the Dole - Income | (\$10,107) | \$0 | (\$7,800) | \$0 |
| 067202 Rent Centennial Units | (\$20,549) | \$0 | (\$21,210) | \$0 |
| 067205 Reimbursements Taxable Supply | (\$590) | \$0 | (\$1,480) | \$0 |
| 068201 Contributions & Donations Pml refer to GL 67205 | (\$1,231) | \$0 | \$0 | \$0 |
| 068204 Grants Income | \$0 | \$0 | \$0 | \$0 |
| Sub Total - OTHER WELFARE OP/INC | (\$32,477) | \$0 | (\$30,490) | \$0 |
| Total - OTHER WELFARE | (\$32,477) | \$75,162 | (\$30,490) | \$108,794 |
| Total - EDUCATION & WELFARE | (\$32,477) | \$75,162 | (\$30,490) | \$108,794 |
| HEALTH | | | | |
| HEALTH ADMINISTRATION & INSPECTION | | | | |
| OPERATING EXPENDITURE | | | | |
| 077155 Health - Salaries | \$0 | \$155,520 | \$0 | \$147,439 |
| 077156 Health - Superannuation | \$0 | \$15,161 | \$0 | \$23,616 |
| 077157 Admin O/Head & Labour Costs | \$0 | \$55,011 | \$0 | \$60,647 |
| 077158 Long Service Leave | \$0 | \$17,884 | \$0 | \$2,492 |
| 077160 Health Control Expenses | \$0 | \$2,475 | \$0 | \$15,906 |
| 077161 Staff Training EHO | \$0 | \$2,555 | \$0 | \$5,000 |
| 077166 Health Promotions | \$0 | \$0 | \$0 | \$618 |
| 077167 Provision for Doubtful Debts | \$0 | \$0 | \$0 | \$0 |
| 077162 Vehicle Operating Expenses | \$0 | \$5,656 | \$0 | \$12,978 |
| 077163 Housing Maintenance Fraser St | \$0 | \$3,100 | \$0 | \$9,876 |
| 077199 Depreciation Expense | \$0 | \$4,233 | \$0 | \$4,044 |
| | | | \$0 | \$0 |
| Sub Total - HEALTH ADMIN & INSPECTION OP/EXP | \$0 | \$261,596 | \$0 | \$282,616 |
| OPERATING INCOME | | | | |
| 077271 Health Charges - Other | (\$5,740) | 0 | \$0 | \$0 |
| 077272 Housing Rent | (\$7,800) | \$0 | (\$7,800) | \$0 |
| 077273 Health Prosecutions | \$0 | \$0 | \$0 | \$0 |
| 077274 Septic Tank App Fee Charges | (\$2,596) | \$0 | (\$3,500) | \$0 |
| 077275 Septic Inspection Fee | (\$1,746) | \$0 | (\$3,500) | \$0 |
| 077277 Health Act -Charges | (\$5,719) | \$0 | (\$11,800) | \$0 |
| 077278 Trading Public Places -Charges | (\$2,599) | \$0 | (\$3,000) | \$0 |
| 077255 Health Reimbursements | (\$36,573) | \$0 | (\$30,900) | \$0 |
| Sub Total - HEALTH ADMIN & INSPECTION OP/INC | (\$62,773) | \$0 | (\$60,500) | \$0 |
| Total - HEALTH ADMIN & INSPECTION | (\$62,773) | \$261,596 | (\$60,500) | \$282,616 |
| OTHER HEALTH | | | | |
| OPERATING EXPENDITURE | | | | |
| 078113 Analytical Expenses | \$0 | \$815 | \$0 | \$597 |
| 079158 Medical Pract Vehicle Expenses | \$0 | \$10,976 | \$0 | \$13,510 |
| 079160 Housing Maintenance Med 24 Ford Street | \$0 | \$13,761 | \$0 | \$7,898 |
| 079161 Housing Maintenance - 2 Dinsdale St | \$0 | \$3,837 | \$0 | \$4,936 |
| 079162 Medical Pract Sundry Expenses | \$0 | \$0 | \$0 | \$52 |

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| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--|--------------------|-------------|---------------------------|-------------|
| | | Income | Expenditure | Income | Expenditure |
| 079199 | Depreciation | \$0 | \$8,965 | \$0 | \$5,512 |
| 079163 | Medical Expenses Other | \$0 | \$400 | \$0 | \$7,000 |
| Sub Total - OTHER HEALTH OP/EXP | | \$0 | \$38,754 | \$0 | \$39,505 |
| OPERATING INCOME | | | | | |
| 079260 | Reimbursements - Taxable | (\$59) | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 | \$0 |
| Sub Total - OTHER HEALTH OP/INC | | (\$59) | \$0 | \$0 | \$0 |
| Total - OTHER HEALTH | | (\$59) | \$38,754 | \$0 | \$39,505 |
| Total - HEALTH | | (\$62,833) | \$300,349 | (\$60,500) | \$322,121 |
| SANITATION - HOUSEHOLD REFUSE | | | | | |
| OPERATING EXPENDITURE | | | | | |
| 101101 | Admin O/Head & Labour Costs | \$0 | \$68,764 | \$0 | \$75,808 |
| 101103 | Litter Control | \$0 | \$90 | \$0 | \$567 |
| 101104 | Recycling Services | \$0 | \$64,399 | \$0 | \$71,740 |
| 101105 | Seavroc Regional Waste Minimisation Strategy | \$0 | \$38,469 | \$0 | \$49,999 |
| 101106 | Waste Management Facility Mtce | \$0 | \$6,149 | \$0 | \$6,490 |
| 101107 | Advertising | \$0 | \$0 | \$0 | \$30 |
| 101108 | Avon Waste - Transfer Stn Op | \$0 | \$128,694 | \$0 | \$128,595 |
| 101109 | Refuse Collection (Contractor) | \$0 | \$102,896 | \$0 | \$105,064 |
| 101110 | Dumping/Disposal Fees | \$0 | \$70,585 | \$0 | \$74,500 |
| 101113 | Drum Muster Collection | \$0 | \$3,628 | \$0 | \$3,672 |
| 101114 | Skip Bins Verge Collection | \$0 | \$13,453 | \$0 | \$15,600 |
| 101115 | Bulk Rubbish Verge Collection | \$0 | \$39,323 | \$0 | \$21,235 |
| 101199 | Depreciation | \$0 | \$10,905 | \$0 | \$9,604 |
| Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP | | \$0 | \$547,354 | \$0 | \$562,904 |
| OPERATING INCOME | | | | | |
| 101214 | Charges-Rubbish Service | (\$285,319) | \$0 | (\$270,000) | \$0 |
| 101215 | Bin Service-Additional Bins | (\$111,126) | \$0 | (\$102,000) | \$0 |
| 101216 | Waste Management Levy | (\$128,419) | \$0 | (\$127,720) | \$0 |
| 101218 | Reimbursements Taxable | (\$209) | \$0 | (\$258) | \$0 |
| 101219 | Reimbursements Non Taxable | (\$703) | \$0 | (\$5,000) | \$0 |
| 101221 | Charges - Waste Removal Lic | \$0 | \$0 | \$0 | \$0 |
| 101224 | Fines & Infringements -Litter | \$0 | \$0 | \$0 | \$0 |
| 101225 | Operating Grants - Waste Management | \$0 | \$0 | \$0 | \$0 |
| 101226 | Grants Capital- Household Refuse | \$0 | \$0 | \$0 | \$0 |
| Sub Total - SANITATION H/HOLD REFUSE OP/INC | | (\$525,776) | \$0 | (\$534,978) | \$0 |
| Total - SANITATION HOUSEHOLD REFUSE | | (\$525,776) | \$547,354 | (\$534,978) | \$562,904 |
| SANITATION OTHER | | | | | |
| OPERATING EXPENDITURE | | | | | |
| 102147 | Street Bin Collection - Contract | \$0 | \$5,346 | \$0 | \$6,500 |
| 102148 | Main Street Bins - Mtce | \$0 | \$976 | \$0 | \$1,545 |
| 102199 | Depreciation Expense | \$0 | \$153 | \$0 | \$153 |

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--------------------|----------------|---------------------------|-----------------|
| | Income | Expenditure | Income | Expenditure |
| Sub Total - SANITATION OTHER OP/EXP | \$0 | \$6,475 | \$0 | \$8,198 |
| OPERATING INCOME | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| Sub Total - SANITATION OTHER OP/INC | \$0 | \$0 | \$0 | \$0 |
| Total - SANITATION OTHER | <u>\$0</u> | <u>\$6,475</u> | <u>\$0</u> | <u>\$8,198</u> |
| PROTECTION OF THE ENVIRONMENT | | | | |
| OPERATING EXPENDITURE | | | | |
| 105101 Maintenance Exp Tree Planter | \$0 | \$0 | \$0 | \$288 |
| 105102 Roadside Conservation | \$0 | \$0 | \$0 | \$1,000 |
| 105103 Weed / Pest Control Programmes | \$0 | \$588 | \$0 | \$1,030 |
| 105104 Environmental Control Expenses | \$0 | \$500 | \$0 | \$12,800 |
| 105105 Rural Towns - Liquid Assets | \$0 | \$0 | \$0 | \$0 |
| 105106 Greencorp Expenses | \$0 | \$0 | \$0 | \$0 |
| Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP | \$0 | \$1,088 | \$0 | \$15,118 |
| OPERATING INCOME | | | | |
| 105254 Charges - Tree Planter | \$0 | \$0 | (\$247) | \$0 |
| 105255 Reimbursements | \$0 | \$0 | (\$10) | \$0 |
| 105203 Weed / Pest Management Grants | \$0 | \$0 | \$0 | \$0 |
| 105205 Liquid Assets - Income | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | | |
| Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC | \$0 | \$0 | (\$257) | \$0 |
| Total - PROTECTION OF THE ENVIRONMENT | <u>\$0</u> | <u>\$1,088</u> | <u>(\$257)</u> | <u>\$15,118</u> |
| TOWN PLANNING & REGIONAL DEVELOPMENT | | | | |
| OPERATING EXPENDITURE | | | | |
| 106180 Planning - Salaries | \$0 | \$177,179 | \$0 | \$154,966 |
| 106181 Planning - Superannuation | \$0 | \$16,857 | \$0 | \$19,010 |
| 106182 Planning - Long Service Leave | \$0 | \$150 | \$0 | \$520 |
| 106184 Admin O/Head & Labour Costs | \$0 | \$96,269 | \$0 | \$106,132 |
| 106185 Control Exp-Plan Consultant | \$0 | \$55 | \$0 | \$2,500 |
| 106186 Control Expenses-Advertising | \$0 | \$8,923 | \$0 | \$15,000 |
| 106187 Control Expenses-Legal Fees | \$0 | \$3,164 | \$0 | \$14,900 |
| 106188 Control Expenses-Sundry | \$0 | \$4,583 | \$0 | \$5,185 |
| 106191 Review Town Planning Scheme | \$0 | \$913 | \$0 | \$1,000 |
| 106192 Vehicle Operating Expenses Planner | \$0 | \$6,240 | \$0 | \$4,000 |
| 106193 Housing Mtc Osnaburg- Planner | \$0 | \$6,973 | \$0 | \$7,133 |
| 106194 Heritage Review Guidelines | \$0 | \$920 | \$0 | \$15,750 |
| 106199 Depreciation | \$0 | \$11,401 | \$0 | \$12,050 |
| Sub Total - TOWN PLAN & REG DEV OP/EXP | \$0 | \$333,627 | \$0 | \$358,146 |
| OPERATING INCOME | | | | |
| 106200 Reimbursements-Advertising | (\$12,862) | \$0 | (\$9,600) | \$0 |
| 106201 Sale Of Text Scheme Texts | \$0 | \$0 | (\$100) | \$0 |
| 106202 Appl Planning Consent Charges | (\$21,913) | \$0 | (\$20,600) | \$0 |
| 106203 Rezoning Application Charges | (\$5,662) | \$0 | (\$5,500) | \$0 |

SHIRE OF YORK

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| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--|--------------------|-------------|---------------------------|-------------|
| | | Income | Expenditure | Income | Expenditure |
| 106204 | Sub Div/Amalgamate Clearance | (\$1,691) | \$0 | (\$1,500) | \$0 |
| 106206 | Planning/Engineering Supervision Fee | (\$1,268) | \$0 | (\$1,000) | \$0 |
| 106209 | Other Planning Income - Taxable | \$0 | \$0 | (\$1,000) | \$0 |
| 106211 | Sale Planning Services To Seavroc | \$0 | \$0 | (\$500) | \$0 |
| 106212 | Payment in Lieu Of Car Parking | (\$204,950) | \$0 | (\$94,265) | \$0 |
| 106213 | Fines & Penalties - Planning | (\$53,508) | \$0 | (\$50,000) | \$0 |
| 106214 | Rent Received Planner's House 2 | (\$7,800) | \$0 | (\$7,800) | \$0 |
| 106216 | Reimbursements - Taxable Planning | (\$1 707) | \$0 | \$0 | \$0 |
| 106215 | Reimburse- Planning Legal Expenses | \$0 | \$0 | (\$3,500) | \$0 |
| Sub Total - TOWN PLAN & REG DEV OP/INC | | (\$311,360) | \$0 | (\$195,365) | \$0 |
| Total - TOWN PLANNING & REGIONAL DEVELOPMENT | | (\$311,360) | \$333,627 | (\$195,365) | \$358,146 |
| OTHER COMMUNITY AMENITIES | | | | | |
| OPERATING EXPENDITURE | | | | | |
| 109101 | Admin O'Head & Labour Costs - Cemetery | \$0 | \$13,753 | \$0 | \$15,162 |
| 109137 | Cemetery Maintenance | \$0 | \$105,606 | \$0 | \$75,997 |
| 109141 | Street Furniture Maintenance | \$0 | \$3,002 | \$0 | \$4,583 |
| 109143 | Toilets Howick St Maintenance | \$0 | \$15,902 | \$0 | \$22,323 |
| 109144 | Sewerage Ponds Maintenance | \$0 | \$2,610 | \$0 | \$6,211 |
| 109145 | Contribution To Sewerage Scheme Extension | \$0 | \$0 | \$0 | \$0 |
| 109149 | Youth Development Contribution | \$0 | \$13 | \$0 | \$50 |
| 109151 | Yac Funds Transferred To Trust | \$0 | \$0 | \$0 | \$0 |
| 109152 | Youth Scholarship Programs | \$0 | \$1,455 | \$0 | \$0 |
| 109154 | Loan 60 Redemption Interest | \$0 | \$3,098 | \$0 | \$3,503 |
| 109155 | Yac Fundraising Expenses | \$0 | \$888 | \$0 | \$600 |
| 109156 | Admin O/Head & Labour Costs | \$0 | \$13,753 | \$0 | \$15,162 |
| 109158 | Yac Grants Expenditure | \$0 | \$10,515 | \$0 | \$0 |
| 109160 | Youth Services - Salaries | \$0 | \$44,768 | \$0 | \$43,543 |
| 109161 | Youth Services - Superannuation | \$0 | \$3,860 | \$0 | \$6,096 |
| 109162 | Youth Centre Maintenance | \$0 | \$4,742 | \$0 | \$0 |
| 109163 | Contributions To Youth Organisations | \$0 | \$0 | \$0 | \$0 |
| 109171 | Long Service Leave | \$0 | \$26 | \$0 | \$153 |
| 109199 | Depreciation Expense | \$0 | \$4,376 | \$0 | \$4,484 |
| Sub Total - OTHER COMMUNITY AMENITIES OP/EXP | | \$0 | \$228,365 | \$0 | \$201,366 |
| OPERATING INCOME | | | | | |
| 109250 | Grave Reservation Fees | (\$1,050) | \$0 | (\$1,545) | \$0 |
| 109251 | Cemetery - Search & Copy Fees | \$0 | \$0 | (\$31) | \$0 |
| 109253 | Cemetery Fees-Burial & Interment | (\$19,809) | \$0 | (\$18,000) | \$0 |
| 109254 | Cemetery-Plates | (\$420) | \$0 | (\$1,095) | \$0 |
| 109255 | Cemetery Monument Permit | (\$1,997) | \$0 | (\$2,060) | \$0 |
| 109256 | Cemetery-Undertaker License | (\$2,850) | \$0 | (\$3,000) | \$0 |
| 109257 | Grant Youth Plan | \$0 | \$0 | \$0 | \$0 |
| 109260 | Reimbursement Water Supply Ssl 60 (Principal & Interest) | (\$3,098) | \$0 | (\$3,503) | \$0 |
| 109261 | Grant - Bus Shelter | \$0 | \$0 | \$0 | \$0 |
| 109262 | Yac Fundraising Income | (\$2,416) | \$0 | (\$1,500) | \$0 |
| 109264 | Youth Development Income - Leeuwin | (\$1,000) | \$0 | \$0 | \$0 |
| 109265 | Youth Services Income | (\$24,082) | \$0 | (\$15,000) | \$0 |
| 109266 | Youth Development Grants | (\$51,100) | \$0 | (\$51,000) | \$0 |
| 109267 | Yac General Income- Holiday Programmes | (\$3,782) | \$0 | (\$600) | \$0 |
| 109269 | Charges Liquid Waste Removal | (\$11,099) | \$0 | (\$16,500) | \$0 |
| 109270 | Contributions & Donations Youth Advisory Council | (\$1,000) | \$0 | (\$10) | \$0 |
| 109271 | Reimbursements Non Taxable - Septic Ponds | \$0 | \$0 | \$0 | \$0 |
| 109273 | Contributions Taxable - Youth Centre | (\$20) | \$0 | \$0 | \$0 |
| 109272 | Reimbursements Non Taxable | \$0 | \$0 | (\$10) | \$0 |
| Sub Total - OTHER COMMUNITY AMENITIES OP/INC | | (\$135,254) | \$0 | (\$124,154) | \$0 |

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|--|--------------------|--------------------|---------------------------|--------------------|
| | Income | Expenditure | Income | Expenditure |
| Total - OTHER COMMUNITY AMENITIES | (\$135,254) | \$228,365 | (\$124,154) | \$201,366 |
| Total - COMMUNITY AMENITIES | (\$972,389) | \$1,116,909 | (\$854,754) | \$1,145,732 |
| PUBLIC HALL & CIVIC CENTRES | | | | |
| OPERATING EXPENDITURE | | | | |
| 111101 Old Fire Station | \$0 | \$11,375 | \$0 | \$12,671 |
| 111102 Town Hall | \$0 | \$92,232 | \$0 | \$123,186 |
| 111103 Scout Hall | \$0 | \$953 | \$0 | \$549 |
| 111104 Greenhills Hall | \$0 | \$3,818 | \$0 | \$4,200 |
| 111106 Interest On Loans - Community Resource Centre | \$0 | \$0 | \$0 | \$0 |
| 111107 Talbot Hall | \$0 | \$4,457 | \$0 | \$4,200 |
| 111108 Community Resource Centre Maintenance | \$0 | \$40 | \$0 | \$250,333 |
| 120 Admin O/Head & Labour Costs | \$0 | \$34,382 | \$0 | \$37,904 |
| 111122 Loan Interest Repayments Town Hall | \$0 | \$0 | \$0 | \$0 |
| 111199 Depreciation Expense | \$0 | \$31,665 | \$0 | \$25,090 |
| Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP | \$0 | \$178,922 | \$0 | \$458,133 |
| OPERATING INCOME | | | | |
| 111214 Community Resource Centre - Leases | \$0 | \$0 | \$0 | \$0 |
| 111215 Reimbursements | (\$400) | \$0 | \$0 | \$0 |
| 111216 Hall Hire - Charges | (\$19,052) | \$0 | (\$15,200) | \$0 |
| 111217 Lease - Scout Hall | \$0 | \$0 | \$0 | \$0 |
| 111218 Liquor License Charges | (\$360) | \$0 | (\$361) | \$0 |
| 111219 Grant Income | \$0 | \$0 | (\$250,000) | \$0 |
| 111220 Donations Multi Purpose Centre | \$0 | \$0 | \$0 | \$0 |
| 111221 Grant Town Hall Heritage | (\$54,812) | \$0 | (\$50,000) | \$0 |
| 111224 Tenant Charges Olde York Fire Station | (\$2,636) | \$0 | (\$2,160) | \$0 |
| 111225 Grants - Royalties For Regions | \$0 | \$0 | \$0 | \$0 |
| Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC | (\$77,260) | \$0 | (\$317,721) | \$0 |
| Total - PUBLIC HALL & CIVIC CENTRES | (\$77,260) | \$178,922 | (\$317,721) | \$458,133 |
| OTHER RECREATION & SPORT | | | | |
| OPERATING EXPENDITURE | | | | |
| Public Parks, Gardens, Reserves Maintenance | | | | |
| 113100 Avon Park Maintenance | \$0 | \$50,826 | \$0 | \$69,710 |
| 113101 Johanna Whitely Park Maintenance | \$0 | \$5,185 | \$0 | \$10,736 |
| 113102 Peace Grove Maintenance | \$0 | \$20,579 | \$0 | \$26,186 |
| 113103 War Memorial Gardens Maintenance | \$0 | \$10,525 | \$0 | \$8,157 |
| 113104 Sundry Parks & Reserve | \$0 | \$35,383 | \$0 | \$51,305 |
| 113105 Henrietta St Gardens Maintenance | \$0 | \$0 | \$0 | \$664 |
| 113106 Gwamby/Avon Ascent Maintenance | \$0 | \$19,368 | \$0 | \$20,063 |
| 113107 Arboretum Maintenance - Ford/Grey St | \$0 | \$276 | \$0 | \$1,390 |
| 113108 Monger St Reserve Maintenance | \$0 | \$6,021 | \$0 | \$3,335 |
| 113110 Information Bay | \$0 | \$760 | \$0 | \$309 |
| 113111 Loan Redemption Interest - Forrest Oval | \$0 | \$100,558 | \$0 | \$109,547 |
| 113112 Youth Skate Park | \$0 | \$1,136 | \$0 | \$3,213 |
| 113115 Toilets Avon Park | \$0 | \$27,380 | \$0 | \$30,618 |
| 113116 Mt Brown Park Maintenance | \$0 | \$10,104 | \$0 | \$11,017 |
| 113117 Candice Bateman Park Maintenance | \$0 | \$24,114 | \$0 | \$21,002 |
| 113118 Moto Cross Track Maintenance | \$0 | \$12,639 | \$0 | \$9,632 |
| 113119 Avon Walk Trail Maintenance | \$0 | \$644 | \$0 | \$5,391 |
| 113120 Gardener Vehicles | \$0 | \$5,301 | \$0 | \$3,090 |

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| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--|--------------------|-------------|---------------------------|-------------|
| | | Income | Expenditure | Income | Expenditure |
| 113121 | Bowling Club Maintenance (part year only) | \$0 | \$4,980 | \$0 | \$5,208 |
| 113122 | Racecourse Maintenance | \$0 | \$593 | \$0 | \$17,720 |
| 113124 | Trotting Track Maintenance | \$0 | \$40,666 | \$0 | \$25,291 |
| 113127 | Our Patch (Mt Brown) Project Expenses | \$0 | \$0 | \$0 | \$0 |
| 113134 | Doubtful Debts Provision - Recreation | \$0 | \$0 | \$0 | \$0 |
| 113151 | Admin O/Head & Labour Costs | \$0 | \$110,022 | \$0 | \$121,293 |
| 113152 | Long Service Leave | \$0 | (\$7,687) | \$0 | \$451 |
| 113153 | Forrest Oval Stadium Mtce | \$0 | \$28,092 | \$0 | \$37,154 |
| 113155 | Forrest Oval Pavilion | \$0 | \$5,359 | \$0 | \$8,329 |
| 113141 | Forrest Oval Convention Centre | \$0 | \$84,940 | \$0 | \$87,280 |
| New | Forrest Oval Lights - Electricity | \$0 | \$0 | \$0 | \$4,000 |
| 113156 | Forrest Oval Grounds Maintenance | \$0 | \$118,649 | \$0 | \$68,395 |
| 113157 | Forrest Oval Water Supplies | \$0 | \$29,805 | \$0 | \$64,173 |
| 113159 | Regional Community Recreation Officer Scheme | \$0 | \$0 | \$0 | \$0 |
| 113160 | Recreation - Salaries | \$0 | \$67,595 | \$0 | \$118,319 |
| 113161 | Recreation - Superannuation | \$0 | \$7,012 | \$0 | \$11,000 |
| 113167 | Sporting Club Sponsorships | \$0 | \$5,211 | \$0 | \$6,170 |
| 113169 | Hockey Oval Maintenance | \$0 | \$20,601 | \$0 | \$14,74 |
| 113170 | Trails Master Plan | \$0 | \$0 | \$0 | \$0 |
| 113171 | Transfer To Trust Public Open Space Cash In Lieu | \$0 | \$0 | \$0 | \$0 |
| 113199 | Depreciation Expense | \$0 | \$112,500 | \$0 | \$221,589 |
| Sub Total - OTHER RECREATION & SPORT OP/EXP | | \$0 | \$959,137 | \$0 | \$1,216,483 |
| OPERATING INCOME | | | | | |
| 113220 | Reimbursements Taxable Supply | (\$20,046) | \$0 | \$0 | \$0 |
| New | Charges - Forrest Oval Lights | \$0 | \$0 | (\$8,000) | \$0 |
| 113241 | Convention Centre - Memberships | (\$2,386) | \$0 | (\$12,500) | \$0 |
| 113242 | Convention Centre - Hire | (\$21,039) | \$0 | (\$1,000) | \$0 |
| 113243 | Convention Centre - Gym | (\$3,262) | \$0 | (\$10,000) | \$0 |
| 113221 | Stadium Hire Charges | (\$7,966) | \$0 | (\$5,800) | \$0 |
| 113222 | Avon Park - Charges | (\$1,618) | \$0 | (\$1,000) | \$0 |
| 113223 | Reimbursement Non Taxable Supp | \$0 | \$0 | \$0 | \$0 |
| 113224 | Leases - Charges | (\$17,836) | \$0 | (\$18,626) | \$0 |
| 113226 | Bowling Club - Power Reimb Gst Incl | (\$3,793) | \$0 | (\$2,500) | \$0 |
| 113244 | Convention Centre | (\$10,198) | \$0 | (\$100,000) | \$0 |
| 113229 | Recreation Grants | (\$2,262,687) | \$0 | (\$2,002,272) | \$0 |
| 113239 | Recreation Grants - Non Taxable | \$0 | \$0 | \$0 | \$0 |
| 113230 | Squash & Gym -Hire Fees | (\$12,606) | \$0 | (\$6,500) | \$0 |
| 113231 | Pavilion - Hire Charges | (\$225) | \$0 | (\$773) | \$0 |
| 113235 | Charges - Forrest Oval Lights | (\$501) | \$0 | \$0 | \$0 |
| 113258 | Donations/Contrib Non Taxable | (\$2,712) | \$0 | \$0 | \$0 |
| 113260 | Transfer From POS Trust Fund | (\$32,159) | \$0 | (\$53,500) | \$0 |
| 113273 | Government Grant Trails Master Plan | \$0 | \$0 | \$0 | \$0 |
| Sub Total - OTHER RECREATION & SPORT OP/INC | | (\$2,399,035) | \$0 | (\$2,222,471) | \$0 |
| Total - OTHER RECREATION & SPORT | | (\$2,399,035) | \$959,137 | (\$2,222,471) | \$1,216,483 |

SWIMMING POOL

OPERATING EXPENDITURE

| | | | | | |
|--------|--------------------------------|-----|----------|-----|----------|
| 112150 | Swimming Pool - Salaries | \$0 | \$66,291 | \$0 | \$72,882 |
| 112151 | Swimming Pool - Superannuation | \$0 | \$7,941 | \$0 | \$6,373 |
| 112153 | Admin O/Head & Labour Costs | \$0 | \$61,887 | \$0 | \$68,228 |
| 112154 | Long Service Leave | \$0 | \$3,344 | \$0 | \$1,386 |
| 112155 | Swimming Pool-Water | \$0 | \$11,710 | \$0 | \$13,000 |
| 112156 | Swimming Pool-Electricity | \$0 | \$11,917 | \$0 | \$12,000 |
| 112157 | Swimming Pool - Chemicals | \$0 | \$14,124 | \$0 | \$12,500 |
| 112158 | General Maintenance Pool | \$0 | \$17,861 | \$0 | \$16,910 |
| 112159 | Telephone | \$0 | \$586 | \$0 | \$824 |

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--------------------|------------------|---------------------------|------------------|
| | Income | Expenditure | Income | Expenditure |
| 112164 Pool Garden Maintenance | \$0 | \$523 | \$0 | \$4,747 |
| 112199 Depreciation Expense | \$0 | \$13,995 | \$0 | \$16,721 |
| Sub Total - SWIMMING POOL OP/EXP | \$0 | \$210,179 | \$0 | \$225,571 |
| OPERATING INCOME | | | | |
| 112072 Grants Government | (\$3,000) | \$0 | (\$117,604) | \$0 |
| 112273 Pool Admission Charges | (\$28,813) | \$0 | (\$28,500) | \$0 |
| 112277 Reimbursements - Non Taxable | \$0 | \$0 | (\$10) | \$0 |
| Sub Total - SWIMMING POOL OP/INC | (\$31,813) | \$0 | (\$146,114) | \$0 |
| Total - SWIMMING POOL | (\$31,813) | \$210,179 | (\$146,114) | \$225,571 |

LIBRARIES

OPERATING EXPENDITURE

| | | | | |
|---|-----|----------|-----|-----------|
| 115110 Admin O/Head & Labour Costs | \$0 | \$41,258 | \$0 | \$45,485 |
| 115111 Library Operating-Stationery | \$0 | \$1,158 | \$0 | \$1,133 |
| 115112 Library Operating-Freight | \$0 | \$913 | \$0 | \$2,500 |
| 115113 Office Expenses | \$0 | \$1,430 | \$0 | \$4,632 |
| 115114 Lost Books | \$0 | \$419 | \$0 | \$300 |
| 115115 Magazines/Newspapers | \$0 | \$369 | \$0 | \$412 |
| 115116 Storytime Library | \$0 | \$384 | \$0 | \$412 |
| 115117 Books - Purchases | \$0 | \$2,457 | \$0 | \$7,725 |
| 115118 Long Service Leave | \$0 | \$0 | \$0 | \$0 |
| 115120 Library - Salaries | \$0 | \$42,080 | \$0 | \$36,755 |
| 115121 Library - Superannuation | \$0 | \$1,849 | \$0 | \$4,125 |
| 115122 Doubtful Debts Provision Library | \$0 | \$0 | \$0 | \$0 |
| 115124 Library Equipment | \$0 | \$1,391 | \$0 | \$1,545 |
| 115126 Library Staff Training | \$0 | \$0 | \$0 | \$1,100 |
| 115199 Depreciation Expense | \$0 | \$4 | \$0 | \$309 |
| Sub Total - LIBRARIES OP/EXP | \$0 | \$93,713 | \$0 | \$106,433 |

OPERATING INCOME

| | | | | |
|-------------------------------------|----------------|------------|-------------------|------------|
| 115229 Charges-Lost Books | (\$770) | \$0 | (\$300) | \$0 |
| 115230 Sundry Income Taxable Supply | (\$112) | \$0 | (\$17,078) | \$0 |
| Sub Total - LIBRARIES OP/INC | (\$882) | \$0 | (\$17,378) | \$0 |

Total - LIBRARIES

| | | | |
|----------------|-----------------|-------------------|------------------|
| (\$882) | \$93,713 | (\$17,378) | \$106,433 |
|----------------|-----------------|-------------------|------------------|

OTHER CULTURE

OPERATING EXPENDITURE

RESIDENCY MUSEUM

| | | | | |
|---|-----|-----------|-----|----------|
| 118105 Heritage Council Project - Avon Tce | \$0 | \$0 | \$0 | \$0 |
| 118111 Loan Interest Repayments-Archives Centre | \$0 | \$1,876 | \$0 | \$0 |
| 118112 Archives Building Contribution | \$0 | \$194,000 | \$0 | \$0 |
| 118165 Attendants' Fees | \$0 | \$0 | \$0 | \$1,030 |
| 118166 Secretaries' Fees | \$0 | \$0 | \$0 | \$309 |
| 118167 Museum Shop Stock Purchases | \$0 | \$696 | \$0 | \$1,030 |
| 118172 Residency Museum Building Mtce | \$0 | \$15,491 | \$0 | \$35,714 |

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

| | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--|----------------------|--------------------|---------------------------|--------------------|
| | | Income | Expenditure | Income | Expenditure |
| 118173 | Maintenance Exhibits | \$0 | \$2,405 | \$0 | \$3,760 |
| 118175 | Museum Promotion & Marketing | \$0 | \$1,188 | \$0 | \$500 |
| 118176 | Museum Phone, Internet & Computer | \$0 | \$1,073 | \$0 | \$1,800 |
| 118177 | Stationery/Postage | \$0 | \$1,098 | \$0 | \$150 |
| 118178 | Membership Fees | \$0 | \$0 | \$0 | \$361 |
| 118179 | Volunteers Police Clearances | \$0 | \$34 | \$0 | \$134 |
| 118181 | Refreshments | \$0 | \$946 | \$0 | \$721 |
| 118182 | Equipment | \$0 | \$2,233 | \$0 | \$1,648 |
| 118183 | Conferences, Travelling | \$0 | \$1,276 | \$0 | \$886 |
| 118184 | Research Projects | \$0 | \$0 | \$0 | \$541 |
| 118185 | Sundry Expenses | \$0 | \$1,200 | \$0 | \$1,000 |
| 118188 | Residency Museum Garden-Shire | \$0 | \$1,791 | \$0 | \$3,453 |
| 118190 | Interpretation Plan Expenditure | \$0 | \$1,262 | \$0 | \$15,000 |
| 118191 | Salaries Residency Museum | \$0 | \$46,195 | \$0 | \$46,000 |
| 118192 | Residency Museum - Superannuation | \$0 | \$3,847 | \$0 | \$5,831 |
| 118193 | Long Service Leave - Residency Museum | \$0 | \$2,896 | \$0 | \$299 |
| 118199 | Depreciation Expense | \$0 | \$8,025 | \$0 | \$8,51 |
| OTHER CULTURE | | | \$0 | \$0 | \$0 |
| 119116 | Radio Station Maintenance - Barker St | \$0 | \$2,001 | \$0 | \$2,273 |
| 119117 | Old Convent - York History | \$0 | \$12,996 | \$0 | \$9,000 |
| 119119 | Old Convent- Sale Expenses | \$0 | \$0 | \$0 | \$0 |
| Sub Total - OTHER CULTURE OP/EXP | | \$0 | \$302,530 | \$0 | \$139,951 |
| OPERATING INCOME | | | | | |
| 118221 | Museum Entry Fees | (\$6,354) | \$0 | (\$4,500) | \$0 |
| 118222 | Sale Postcards/Books | (\$381) | \$0 | (\$515) | \$0 |
| 118223 | Donations | (\$138) | \$0 | (\$10) | \$0 |
| 118225 | Reimbursements Taxable Supply | \$0 | \$0 | \$0 | \$0 |
| 118227 | Research Project Serv Charge | \$0 | \$0 | \$0 | \$0 |
| 118228 | Grant Income | (\$16,082) | \$0 | (\$15,000) | \$0 |
| 119220 | Other Culture - Sundry Income | (\$1,139) | \$0 | (\$10) | \$0 |
| Sub Total - OTHER CULTURE OP/INC | | (\$24,094) | \$0 | (\$20,035) | \$0 |
| Total - OTHER CULTURE | | (\$24,094) | \$302,530 | (\$20,035) | \$139,951 |
| Total - RECREATION AND CULTURE | | (\$2,533,084) | \$1,744,481 | (\$2,723,719) | \$2,146,571 |
| STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE | | | | | |
| OPERATING EXPENDITURE | | | | | |
| 125109 | Street Cleaning | \$0 | \$11,440 | \$0 | \$19,995 |
| 125110 | Road Safety Audits | \$0 | \$0 | \$0 | \$6,000 |
| 125121 | Traffic Signs - Warning and Directional - Road name plates to Jo | \$0 | \$15,128 | \$0 | \$12,000 |
| 125125 | Weed Control | \$0 | \$23,181 | \$0 | \$25,000 |
| 125128 | Lighting Of Streets | \$0 | \$62,516 | \$0 | \$66,000 |
| 125129 | Road Maintenance General | \$0 | \$648,541 | \$0 | \$487,000 |
| | Footpath Maintenance included in GL 125129 | | \$0 | | \$10,000 |
| 125132 | Bridge Maintenance | \$0 | \$3,113 | \$0 | \$57,800 |
| 125134 | Doubtful Debts - Transport | \$0 | \$142,970 | \$0 | \$1,000 |
| 125140 | Crossover Rebate | \$0 | \$1,000 | \$0 | \$2,000 |
| 125141 | Crossovers - York Estates Stage 2 | \$0 | \$0 | \$0 | \$2,000 |
| 125165 | Depot Maintenance | \$0 | \$34,695 | \$0 | \$53,627 |
| 125170 | Road Verge Maintenance | \$0 | \$43,896 | \$0 | \$60,000 |
| 126199 | Depreciation | \$0 | \$795,305 | \$0 | \$590,134 |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP | | \$0 | \$1,781,784 | \$0 | \$1,392,556 |

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--------------------|--------------------|---------------------------|--------------------|
| | Income | Expenditure | Income | Expenditure |
| OPERATING INCOME | | | | |
| 121214 Contributions To Works | \$0 | \$0 | \$0 | \$0 |
| 122204 Contrib/Donations-Rds Constr | \$0 | \$0 | \$0 | \$0 |
| 122203 Contributions Taxable Supply | \$0 | \$0 | \$0 | \$0 |
| 125201 Other Grants | (\$7,107) | \$0 | (\$14,000) | \$0 |
| 125205 Reimbursements | (\$9,455) | \$0 | \$0 | \$0 |
| 121208 Reimbursements Taxable | \$0 | \$0 | (\$10) | \$0 |
| 121202 Road To Recovery Grants | (\$295,148) | \$0 | (\$292,000) | \$0 |
| 121206 Reimbursements Non Taxable | (\$375) | \$0 | (\$52) | \$0 |
| 125202 Grant Rrg - Direct | (\$92,763) | \$0 | (\$92,763) | \$0 |
| 125203 Grant - Rrg - Roads | (\$234,677) | \$0 | (\$335,120) | \$0 |
| 125220 Developers' Contributions - Subdivision Access Roads | \$0 | \$0 | (\$40,000) | \$0 |
| 125219 Reinstatements | \$0 | \$0 | (\$1,030) | \$0 |
| 125221 Grant Government -Footpaths | \$0 | \$0 | \$0 | \$0 |
| 5208 Grant Govt-Black Spot Funding | (\$4,000) | \$0 | (\$203,853) | \$0 |
| 5209 Transfer From Trust-Contrib To Works | (\$5,948) | \$0 | (\$61,247) | \$0 |
| 125210 Grants - Flood Damage | \$0 | \$0 | \$0 | \$0 |
| 125211 Grants - R&Lcip | \$0 | \$0 | \$0 | \$0 |
| 125212 Grants - Royalties For Regions | \$0 | \$0 | (\$800,000) | \$0 |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/INC | (\$649,472) | \$0 | (\$1,840,075) | \$0 |
| Total - MTCE STREETS ROADS DEPOTS | (\$649,472) | \$1,781,784 | (\$1,840,075) | \$1,392,556 |
| TRAFFIC CONTROL | | | | |
| OPERATING EXPENDITURE | | | | |
| PARKING | | | | |
| 128101 Paint Carparks/Park Bays Cbd | \$0 | \$0 | \$0 | \$10,000 |
| 128102 Car Park Poliwka South Street | \$0 | \$0 | \$0 | \$0 |
| 128103 Howick St Car Park | \$0 | \$1,027 | \$0 | \$5,150 |
| 128104 Parking Enforcement | \$0 | \$0 | \$0 | \$0 |
| 128199 Depreciation | \$0 | \$17,383 | \$0 | \$17,136 |
| LICENSING | | | | |
| 102 Licensing Salaries | \$0 | \$46,134 | \$0 | \$49,119 |
| 129103 Licensing Superannuation | \$0 | \$6,388 | \$0 | \$4,421 |
| 129104 Licensing Leave Provisions | \$0 | \$0 | \$0 | \$1,144 |
| 129401 Admin O'Heads And Labour Costs | \$0 | \$41,258 | \$0 | \$45,485 |
| AERODROMES | | | | |
| 129001 Aerodrome Maintenance | \$0 | \$0 | \$0 | \$0 |
| 129199 Depreciation | \$0 | \$7,069 | \$0 | \$5,758 |
| Sub Total - TRAFFIC CONTROL OP/EXP | \$0 | \$119,259 | \$0 | \$138,213 |
| OPERATING INCOME | | | | |
| 129202 Commission Licensing | (\$72,328) | \$0 | (\$78,000) | \$0 |
| 128204 Parking Fines | (\$64) | | | |
| AERODROMES | | | | |
| 129201 Hangar Lease | \$0 | \$0 | \$0 | \$0 |
| Sub Total - TRAFFIC CONTROL OP/INC | (\$72,392) | \$0 | (\$78,000) | \$0 |
| Total - TRAFFIC CONTROL | (\$72,392) | \$119,259 | (\$78,000) | \$138,213 |
| Total - TRANSPORT | (\$721,864) | \$1,901,042 | (\$1,918,075) | \$1,530,769 |

SHIRE OF YORK

Annual Budget 2011-2012

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

Actuals
2011-12

ADOPTED BUDGET
2011-12

Income Expenditure

Income Expenditure

RURAL SERVICES

OPERATING EXPENDITURE

| | | | | | |
|--------|-------------------------|-----|----------|-----|----------|
| 131108 | Conservation Volunteers | \$0 | \$6,264 | \$0 | \$8,500 |
| 131109 | Conservation Volunteers | \$0 | \$24,428 | \$0 | \$10,909 |

Sub Total - RURAL SERVICES OP/EXP

\$0 \$30,692 \$0 \$19,409

OPERATING INCOME

| | | | | | |
|--------|---------------|-----------|-----|-----------|--|
| 131208 | Fencing Grant | (\$5,760) | \$0 | (\$6,500) | |
|--------|---------------|-----------|-----|-----------|--|

Sub Total - RURAL SERVICES OP/INC

(\$5,760) \$0 (\$6,500) \$0

Total - RURAL SERVICES

(\$5,760) \$30,692 (\$6,500) \$19,409

TOURISM AND AREA PROMOTION

OPERATING EXPENDITURE

| | | | | | |
|--------|---|-----|----------|-----|----------|
| 132101 | Admin O'Heads & Labour Costs | \$0 | \$0 | \$0 | \$0 |
| 132102 | Town Promotions | \$0 | \$5,693 | \$0 | \$5,000 |
| 132145 | Area Promotion | \$0 | \$34,077 | \$0 | \$44,000 |
| 132151 | Civic Celebration - York Town Hall Centenary | | \$22,604 | | \$50,000 |
| 132152 | Special Events | \$0 | \$2,889 | | \$6,000 |
| 132146 | Information Bays/Telephone Box | \$0 | \$682 | \$0 | \$12,294 |
| 132103 | York Information Centre - Salaries | \$0 | \$50,943 | \$0 | \$42,244 |
| 132104 | York Information Centre - Superannuation | \$0 | \$5,838 | \$0 | \$5,914 |
| 132105 | York Information Centre - Long Service Leave and Annual Leave | \$0 | \$180 | \$0 | \$1,313 |
| 132148 | Tourist Bureau-Contribution | \$0 | \$20,910 | \$0 | \$35,000 |
| 132149 | Tourist Bureau-Bldg Mtce | \$0 | \$7,568 | \$0 | \$5,102 |
| 132150 | Festival Assistance | \$0 | \$24,954 | \$0 | \$16,900 |
| 132153 | Xmas Decorations/Festivities | \$0 | \$7,986 | \$0 | \$16,200 |
| 132154 | Banner Installation & Removal | \$0 | \$831 | \$0 | \$16,894 |
| 132156 | Dry Season Community Resilience Events Expenditure | | \$7,130 | \$0 | \$8,077 |
| 132140 | Heritage Rail Project Expenditure | \$0 | \$12,125 | \$0 | \$0 |
| 132199 | Depreciation Expense | \$0 | \$615 | \$0 | \$604 |

Sub Total - TOURISM & AREA PROMOTION OP/EXP

\$0 \$205,024 \$0 \$265,538

OPERATING INCOME

| | | | | | |
|--------|--|------------|-----|------------|-----|
| 132270 | Contributions & Reimbursements Taxable | \$0 | \$0 | (\$1,100) | \$0 |
| New | Melbourne Cup Tour Events - Income | \$0 | \$0 | (\$1,500) | \$0 |
| New | Centenary Dinner - Income | \$0 | \$0 | (\$10,000) | \$0 |
| 132248 | Tourist Bureau Income | (\$19,933) | | (\$16,200) | |
| 132256 | Dry SEASON Community Events Income | (\$1,682) | | | |

Sub Total - TOURISM & AREA PROMOTION OP/INC

(\$21,615) \$0 (\$28,800) \$0

Total - TOURISM & AREA PROMOTION

(\$21,615) \$205,024 (\$28,800) \$265,538

BUILDING CONTROL

OPERATING EXPENDITURE

| | | | | | |
|--------|---------------------|-----|-----------|-----|-----------|
| 133160 | Building - Salaries | \$0 | \$135,243 | \$0 | \$162,347 |
|--------|---------------------|-----|-----------|-----|-----------|

SHIRE OF YORK

Annual Budget 2011-2012

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--------------------|------------------|---------------------------|------------------|
| | Income | Expenditure | Income | Expenditure |
| 133161 Building - Superannuation | \$0 | \$22,109 | \$0 | \$11,102 |
| 133187 Engineering Advice | \$0 | \$0 | \$0 | \$500 |
| 133189 Vehicle Operating Expenses - Y000 & Y837 | \$0 | \$7,949 | \$0 | \$9,000 |
| 133190 Admin O/Head & Labour Costs | \$0 | \$110,022 | \$0 | \$121,293 |
| 133191 Long Service Leave | \$0 | (\$494) | \$0 | \$436 |
| 133192 Building Control Expenses-Other | \$0 | \$12,374 | \$0 | \$19,396 |
| 133195 Building Licence Refunds | \$0 | \$582 | \$0 | \$103 |
| 133196 Legal Advice Building | \$0 | \$1,520 | \$0 | \$3,300 |
| 133199 Depreciation Expense | \$0 | \$5,398 | \$0 | \$3,671 |
| | | \$0 | \$0 | \$0 |
| Sub Total - BUILDING CONTROL OP/EXP | \$0 | \$294,703 | \$0 | \$331,148 |
| BUILDING CONTROL OP/INC | | | | |
| 133204 Charges-Building Permits | (\$23,189) | \$0 | (\$35,000) | \$0 |
| 133205 Charges-Demolition Fees | (\$710) | \$0 | (\$206) | \$0 |
| 133207 Bciltf Commission | (\$448) | \$0 | (\$464) | \$0 |
| 133208 Signs/Hoardings Charges | (\$160) | \$0 | (\$618) | \$0 |
| 133209 Sign Application Fee | \$0 | \$0 | (\$412) | \$0 |
| 133210 Building Fees Taxable | (\$20,157) | \$0 | (\$40,000) | \$0 |
| 133211 Brb Commission | (\$865) | \$0 | (\$773) | \$0 |
| 133215 Building Fines & Penalties | \$0 | \$0 | (\$2,060) | \$0 |
| Sub Total - BUILDING CONTROL OP/INC | (\$45,529) | \$0 | (\$79,533) | \$0 |
| Total - BUILDING CONTROL | (\$45,529) | \$294,703 | (\$79,533) | \$331,148 |
| ECONOMIC DEVELOPMENT | | | | |
| OPERATING EXPENDITURE | | | | |
| 138101 York Telecentre (Old Infant Health) | \$0 | \$2,978 | \$0 | \$4,085 |
| 138102 Sponsorships/Donations | \$0 | \$0 | \$0 | \$206 |
| 160 Community Development Officer | \$0 | \$0 | \$0 | \$0 |
| Sub Total - ECONOMIC DEVELOPMENT OP/EXP | \$0 | \$2,978 | \$0 | \$4,291 |
| OPERATING INCOME | | | | |
| 138201 Bec Charges Other Tax Supply | \$0 | \$0 | \$0 | \$0 |
| 138202 Telecentre Reimbursements | (\$1,195) | \$0 | (\$1,236) | \$0 |
| Sub Total - ECONOMIC DEVELOPMENT OP/INC | (\$1,195) | \$0 | (\$1,236) | \$0 |
| Total - ECONOMIC DEVELOPMENT | (\$1,195) | \$2,978 | (\$1,236) | \$4,291 |
| OTHER ECONOMIC SERVICES | | | | |
| OPERATING EXPENDITURE | | | | |
| 139142 Standpipes Water/Maintenance | \$0 | \$17,759 | \$0 | \$10,811 |
| 139143 Standpipes-Water | \$0 | \$34,429 | \$0 | \$40,000 |
| 139144 Community Bus Operation | \$0 | \$2,779 | \$0 | \$6,924 |
| 139145 Disaster Relief | \$0 | \$0 | \$0 | \$0 |
| 139199 Depreciation Expense | \$0 | \$11,391 | \$0 | \$11,405 |
| 131146 Depreciation Expense Community Bus | \$0 | \$0 | \$0 | \$0 |

SHIRE OF YORK

Annual Budget 2011-2012

| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--|--------------------|------------------|---------------------------|------------------|
| | | Income | Expenditure | Income | Expenditure |
| Sub Total - OTHER ECONOMIC SERVICES OP/EXP | | \$0 | \$66,357 | \$0 | \$69,140 |
| OPERATING INCOME | | | | | |
| 139255 | Charges-Extractive Industry Licence | \$0 | \$0 | (\$412) | \$0 |
| 139256 | Charges-Sale Water | (\$48,169) | \$0 | (\$35,000) | \$0 |
| 139259 | Community Bus Income | (\$6,530) | \$0 | (\$8,706) | \$0 |
| Sub Total - OTHER ECONOMIC SERVICES OP/INC | | (\$54,700) | \$0 | (\$44,118) | \$0 |
| Total - OTHER ECONOMIC SERVICES | | <u>(\$54,700)</u> | <u>\$66,357</u> | <u>(\$44,118)</u> | <u>\$69,140</u> |
| Total - ECONOMIC SERVICES | | <u>(\$128,799)</u> | <u>\$599,754</u> | <u>(\$160,187)</u> | <u>\$689,526</u> |
| PRIVATE WORKS | | | | | |
| OPERATING EXPENDITURE | | | | | |
| 141001 | Various Private Works | \$0 | \$25,660 | \$0 | \$54,072 |
| Sub Total - PRIVATE WORKS OP/EXP | | \$0 | \$25,660 | \$0 | \$54,072 |
| OPERATING INCOME | | | | | |
| 142021 | Charges-Private Works | (\$23,369) | \$0 | (\$70,300) | \$0 |
| Sub Total - PRIVATE WORKS OP/INC | | (\$23,369) | \$0 | (\$70,300) | \$0 |
| Total - PRIVATE WORKS | | <u>(\$23,369)</u> | <u>\$25,660</u> | <u>(\$70,300)</u> | <u>\$54,072</u> |
| PUBLIC WORKS OVERHEADS | | | | | |
| OPERATING EXPENDITURE | | | | | |
| 001064 | Less Allocated-Works/Services | \$0 | (\$777,203) | \$0 | (\$898,398) |
| 143156 | Unallocated Salaries Account | \$0 | \$0 | \$0 | \$0 |
| 143157 | Annual Leave Provision | \$0 | \$0 | \$0 | \$0 |
| 143158 | Admin O/Head & Labour Costs | \$0 | \$302,561 | \$0 | \$333,557 |
| 143160 | Engineering Office/Other Exp | \$0 | \$32,461 | \$0 | \$20,935 |
| 143161 | Superannuation Of Workmen | \$0 | \$104,856 | \$0 | \$117,778 |
| 143162 | Sick/Holiday Pay | \$0 | \$142,190 | \$0 | \$99,454 |
| 143164 | Protective Clothing | \$0 | \$4,328 | \$0 | \$8,920 |
| | Depot Utilities & Maintenance | \$0 | \$0 | \$0 | \$0 |
| 143166 | Salary Allowances | \$0 | \$33 | \$0 | \$0 |
| 143167 | Meeting Attendance | \$0 | \$6,982 | \$0 | \$4,176 |
| 143168 | Safety Management | \$0 | \$4,657 | \$0 | \$2,268 |
| 143170 | Fuel Costs Plant Hire | \$0 | \$0 | \$0 | \$0 |
| 143171 | Staff Training | \$0 | \$4,398 | \$0 | \$34,497 |
| 143172 | Service Pay-Workmen | \$0 | \$20,375 | \$0 | \$9,580 |
| 143173 | Eng Consultant/Surveying Fee | \$0 | \$0 | \$0 | \$5,000 |
| 143175 | Sundry Tools Purchase | \$0 | \$2,163 | \$0 | \$4,030 |
| 143177 | Vehicle Operating Expenses | \$0 | \$0 | \$0 | \$0 |
| 143178 | Long Service Leave | \$0 | \$19,868 | \$0 | \$12,372 |
| 143179 | Insurance | \$0 | \$60,754 | \$0 | \$60,903 |
| 143180 | Time In Lieu Taken | \$0 | \$0 | \$0 | \$52 |
| 143181 | Works Supervision Salaries | \$0 | \$112,605 | \$0 | \$155,222 |
| 143182 | Vehicle Operating Expenses Building Mtce | \$0 | \$14,448 | \$0 | \$4,202 |
| 143183 | Shire Engineer Vehicle Mtce Y96 | \$0 | \$4,030 | \$0 | \$4,742 |
| 143184 | Housing Mtce Osnaburg Rd-Engineer | \$0 | \$6,238 | \$0 | \$5,532 |

SHIRE OF YORK

Annual Budget 2011-2012

| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|-----------------------------------|--------------------|-------------|---------------------------|-------------|
| | | Income | Expenditure | Income | Expenditure |
| 143199 | Depreciation | \$0 | \$15,088 | \$0 | \$15,178 |
| Sub Total - PUBLIC WORKS O/HEADS OP/EXP | | \$0 | \$80,831 | \$0 | (\$0) |
| OPERATING INCOME | | | | | |
| 143214 | Rent Received Engineer's House | (\$7,500) | \$0 | (\$8,038) | \$0 |
| 143293 | Reimbursements Non-Taxable Supply | (\$17,027) | \$0 | (\$15,000) | \$0 |
| 143294 | Reimbursement Taxable Supply | (\$15,382) | \$0 | \$0 | \$0 |
| 143297 | Sundry Equipment Sales | (\$15,234) | \$0 | (\$15,000) | \$0 |
| Sub Total - PUBLIC WORKS O/HEADS OP/INC | | (\$55,143) | \$0 | (\$38,038) | \$0 |
| Total - PUBLIC WORKS OVERHEADS | | (\$55,143) | \$80,831 | (\$38,038) | (\$0) |
| PLANT OPERATIONS COSTS | | | | | |
| OPERATING EXPENDITURE | | | | | |
| 001084 | Less Allocated-Works/Services | \$0 | (\$394,862) | \$0 | (\$605,191) |
| 014203 | Plant Repair Wages | \$0 | \$29,710 | \$0 | \$20,801 |
| 014204 | Tyres And Tubes | \$0 | \$9,640 | \$0 | \$20,600 |
| 014205 | Parts And Repairs | \$0 | \$90,428 | \$0 | \$80,000 |
| 014206 | Insurance And Licences | \$0 | \$30,873 | \$0 | \$31,864 |
| 014207 | Fuel And Oil | \$0 | \$156,749 | \$0 | \$170,000 |
| 014209 | Grader Blades And Cutting Edges | \$0 | \$9,395 | \$0 | \$9,000 |
| 142102 | General Administration Alloc | \$0 | \$13,753 | \$0 | \$15,162 |
| 142101 | Depreciation | \$0 | \$251,577 | \$0 | \$256,764 |
| 142807 | Tools For Plant Maintenance | \$0 | \$0 | \$0 | \$1,000 |
| Sub Total - PLANT OPERATIONS COSTS OP/EXP | | \$0 | \$197,263 | \$0 | (\$0) |
| OPERATING INCOME | | | | | |
| | | \$0 | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 | \$0 |
| Sub Total - PLANT OPERATIONS COSTS OP/INC | | \$0 | \$0 | \$0 | \$0 |
| Total - PLANT OPERATIONS COSTS | | \$0 | \$197,263 | \$0 | (\$0) |
| MATERIALS AND STOCK | | | | | |
| OPERATING EXPENDITURE | | | | | |
| 1100 | Opening Stock | \$0 | \$13,413 | \$0 | \$7,497 |
| 1088 | Material Purchases | \$0 | \$134,265 | \$0 | \$300,000 |
| 1099 | Less Material Allocated | \$0 | (\$140,182) | \$0 | (\$295,000) |
| 1100 | Closing Stock | \$0 | (\$7,496) | \$0 | (\$12,497) |
| Sub Total - MATERIALS AND STOCK | | \$0 | \$0 | \$0 | \$0 |
| Total - MATERIALS AND STOCK | | \$0 | \$0 | \$0 | \$0 |
| SALARIES AND WAGES | | | | | |
| OPERATING EXPENDITURE | | | | | |

SHIRE OF YORK

Annual Budget 2011-2012

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

Actuals
2011-12

ADOPTED BUDGET
2011-12

| | Income | Expenditure | Income | Expenditure |
|--|------------|---------------|------------|---------------|
| 001101 Gross Total For Year | \$0 | \$2,718,820 | \$0 | \$2,936,719 |
| 001102 Less Salaries & Wages Alloc | \$0 | (\$2,722,008) | \$0 | (\$2,936,719) |
| 001103 Unallocated Salaries & Wages | \$0 | \$0 | \$0 | \$0 |
| 145141 Workers Compensation | \$0 | \$375 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| 145250 Reimbursements-Workers Comp | \$0 | \$2,741 | \$0 | \$0 |
| Sub Total - SALARIES AND WAGES OP/EXP | \$0 | (\$72) | \$0 | \$0 |
| Total - SALARIES AND WAGES | \$0 | (\$72) | \$0 | \$0 |

OPERATING EXPENDITURE

| | | | | |
|---|-----|----------|-----|----------|
| 144181 Property Transaction Settlement Costs | \$0 | \$14,431 | \$0 | \$4,550 |
| 146170 General Maintenance - Lots 2-6 Avon Tce | \$0 | \$0 | \$0 | \$50 |
| 146167 Local Disaster-Fire/Flood Etc Holding Account | \$0 | \$60,665 | \$0 | \$35,000 |
| | \$0 | \$0 | \$0 | \$0 |
| Sub Total - UNCLASSIFIED OP/EXP | \$0 | \$75,096 | \$0 | \$40,050 |

OPERATING INCOME

| | | | | |
|--|--------------------|------------|-------------------|------------|
| 146274 Other-Lease Reserve | (\$200) | \$0 | \$0 | \$0 |
| 146267 Local Disaster- Donations & Contributions | (\$228,815) | \$0 | (\$55,000) | \$0 |
| 146277 Other-Lease Reserves (No Gst) | \$0 | \$0 | \$0 | \$0 |
| 146279 Grants Operating - Unclassified | \$0 | \$0 | \$0 | \$0 |
| 146203 R4R Non Operating Grant Unclassified | \$0 | \$0 | \$0 | \$0 |
| Sub Total - UNCLASSIFIED OP/INC | (\$229,015) | \$0 | (\$55,000) | \$0 |

Total - UNCLASSIFIED

| | | | |
|--------------------|-----------------|-------------------|-----------------|
| (\$229,015) | \$75,096 | (\$55,000) | \$40,050 |
|--------------------|-----------------|-------------------|-----------------|

Total - OTHER PROPERTY AND SERVICES

| | | | |
|--------------------|------------------|--------------------|-----------------|
| (\$307,526) | \$378,779 | (\$163,338) | \$94,122 |
|--------------------|------------------|--------------------|-----------------|

EXPENDITURE

| | | | | |
|--|------------|------------------|------------|--------------------|
| 043143 Transfers To Reserve Funds | \$0 | \$44,505 | \$0 | \$44,226 |
| 068301 Transfer To Reserve - Aged Facilities | \$0 | \$14,154 | \$0 | \$12,409 |
| 101375 Transfer To Reserve | \$0 | \$17,064 | \$0 | \$9,189 |
| 106301 Transfer To Reserve | \$0 | \$6,520 | \$0 | \$5,945 |
| 109390 Transfer To Reserve | \$0 | \$2,367 | \$0 | \$2,552 |
| 111305 Transfer To Reserve | \$0 | \$2,227 | \$0 | \$2,305 |
| 113304 Transfer To Reserve | \$0 | \$1,983 | \$0 | \$505,808 |
| 113350 Transfer To Reserve Funds | \$0 | \$332 | \$0 | \$0 |
| 118303 Transfer To Reserve Funds | \$0 | \$559 | \$0 | \$511 |
| 127308 Transfer To Reserve | \$0 | \$272,692 | \$0 | \$276,075 |
| 144381 Transfer To Land & Infrastructure Development Reserve | \$0 | \$432 | \$0 | \$534 |
| 146301 Transfer To Reserve | \$0 | \$1,352 | \$0 | \$1,233 |
| 122405 Transfers To Reserve | \$0 | \$6,458 | \$0 | \$6,049 |
| 128301 Transfers To Reserve | \$0 | \$1,035 | \$0 | \$246,727 |
| 139502 Transfers To Community Bus Reserve | \$0 | \$6,680 | \$0 | \$3,345 |
| 133302 Transfer To Disaster Reserve | \$0 | \$1,488 | \$0 | \$1,357 |
| Sub Total - TRANSFER TO OTHER COUNCIL FUNDS | \$0 | \$379,845 | \$0 | \$1,118,265 |

INCOME

SHIRE OF YORK

Annual Budget 2011-2012

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|--|----------------------|------------------|---------------------------|--------------------|
| | Income | Expenditure | Income | Expenditure |
| 041428 Transfer Of Seavroc Funds From Tied Funds Reserve | (\$6,239) | \$0 | (\$29,854) | \$0 |
| 044050 Transfer From Reserve - Governance / Admin | \$0 | \$0 | (\$6,000) | \$0 |
| 067401 Transfer From Reserve -Centennial Units | (\$10,902) | \$0 | (\$39,079) | \$0 |
| 068401 Transfer From Reserve Pml | (\$3,557) | \$0 | (\$4,000) | \$0 |
| 101427 Transfer From Reserve - Waste Management Related | (\$54,181) | \$0 | (\$66,300) | \$0 |
| 109403 Transfer From Reserve | (\$5,100) | \$0 | (\$16,000) | \$0 |
| 109404 Transfer From Reserve | \$0 | \$0 | \$0 | \$0 |
| 111401 Trans From Build Mtce Reserve | (\$65,000) | \$0 | (\$65,000) | \$0 |
| 111402 Transfer From Reserve - Halls Civic Centres | (\$19,629) | \$0 | (\$44,000) | \$0 |
| 114042 Trans From Hall Devel. Reserve | \$0 | \$0 | \$0 | \$0 |
| 113401 Transfer From Rec Reserve | \$0 | \$0 | \$0 | \$0 |
| 113402 Trans From Reserve - Recreation Related | (\$45,840) | \$0 | (\$53,562) | \$0 |
| 118301 Transfer From Reserve Museum | \$0 | \$0 | (\$9,060) | \$0 |
| 127401 Transfer From Reserve Plant Replacement | (\$513,001) | \$0 | (\$532,700) | \$0 |
| 16401 Transfer From Reserve Land Development Reserve | (\$10,000) | \$0 | (\$179,267) | \$0 |
| 2504 Transfer From Reserve - Greenhills Projects | \$0 | \$0 | (\$21,000) | \$0 |
| 122501 Transfers From Reserve Tied Funds Bridges | \$0 | \$0 | \$0 | \$0 |
| 122502 Transfer From Reserve (R2R Supp) | \$0 | \$0 | \$0 | \$0 |
| 122503 Transfer From Reserve - Roads Reserve 49 | \$0 | \$0 | \$0 | \$0 |
| 122505 Transfers From Reserve - Main Street/Town Precinct Reserve 42 | (\$11,498) | \$0 | (\$50,000) | \$0 |
| 128403 Transfer From Carparking Reserve | (\$5,924) | \$0 | (\$40,000) | \$0 |
| Total - TRANSFER FROM OTHER COUNCIL FUNDS | (\$750,871) | \$0 | (\$1,155,822) | \$0 |
| Total - FUND TRANSFER | (\$750,871) | \$379,845 | (\$1,155,822) | \$1,118,265 |
| 000000 (Surplus) / Deficit - Carried Forward | (\$1,395,991) | \$0 | (\$1,435,246) | \$0 |
| 000000 (Surplus) / Deficit - Carried Forward | \$0 | \$0 | \$0 | \$0 |
| Sub Total - SURPLUS C/FWD | (\$1,395,991) | \$0 | (\$1,435,246) | \$0 |
| Total - SURPLUS | (\$1,395,991) | \$0 | (\$1,435,246) | \$0 |
| LONG TERM LOANS | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| Sub Total - LONG TERM LOANS | \$0 | \$0 | \$0 | \$0 |
| Total - DEFERRED ASSETS | \$0 | \$0 | \$0 | \$0 |
| LIABILITY LOANS | | | | |
| EXPENDITURE | | | | |
| 109388 Principal On Loans - Water Supply | \$0 | \$9,617 | \$0 | \$9,617 |
| 111303 Loan Redemption Principal - Community Resource Centre | \$0 | \$0 | \$0 | \$0 |
| 111322 Loan Principal Repayments Town Hall | \$0 | \$0 | \$0 | \$0 |
| 113308 Loan Redemption Principal - Forrest Oval Redevelopment | \$0 | \$43,780 | \$0 | \$50,925 |
| 113332 Loan Principal Repayment Bowling Club | \$0 | \$0 | \$0 | \$0 |
| 113339 Loan Principal Repayments - Race Club Buildings | \$0 | \$0 | \$0 | \$0 |
| 118311 Principal Repayments-Archive Centre | \$0 | \$2,276 | \$0 | \$0 |
| 079306 Principal On Loans | \$0 | \$0 | \$0 | \$0 |
| Sub Total - LOAN REPAYMENTS | \$0 | \$55,673 | \$0 | \$60,542 |
| INCOME | | | | |
| 109405 Principal Repaid Ssl 60 | (\$9,617) | \$0 | (\$9,617) | \$0 |

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| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--|--------------------|---------------|---------------------------|---------------|
| | | Income | Expenditure | Income | Expenditure |
| 111403 | Loan Proceeds - Co-Location Building | \$0 | \$0 | \$0 | \$0 |
| 111422 | Loan Funding - Halls | \$0 | \$0 | \$0 | \$0 |
| 118411 | Loan Proceeds-Archives Facility | (\$116,468) | \$0 | (\$116,468) | \$0 |
| New | Loan Proceeds - Town Hall | \$0 | \$0 | \$0 | \$0 |
| 113405 | Proceeds Loan - Forrest Oval Facilities | (\$819,155) | \$0 | (\$819,155) | \$0 |
| 079408 | Doctors Housing | \$0 | | (\$340,000) | |
| Sub Total - LOANS RAISED | | (\$945,240) | \$0 | (\$1,285,240) | \$0 |
| Total - NON CURRENT LIABILITIES | | (\$945,240) | \$55,673 | (\$1,285,240) | \$60,542 |
| 000000 | Depreciation Written Back | \$0 | (\$1,492,181) | \$0 | (\$1,396,099) |
| 000000 | Book Value of Assets Sold Written Back | \$0 | (\$397,728) | \$0 | (\$417,661) |
| Sub Total - DEPRECIATION WRITTEN BACK | | \$143,588 | (\$1,974,086) | \$0 | (\$1,844,669) |
| Total - DEPRECIATION | | \$143,588 | (\$1,974,086) | \$0 | (\$1,844,669) |
| FURNITURE & EQUIPMENT | | \$41,955 | (\$3,762) | | |
| GOVERNANCE | | \$38,193 | | | |
| EXPENDITURE | | | | | |
| 043142 | Furniture & Equipment Admin | \$0 | \$10,886 | \$0 | \$54,625 |
| Sub Total - CAPITAL WORKS | | \$0 | \$10,886 | \$0 | \$54,625 |
| Total - GOVERNANCE | | \$0 | \$10,886 | \$0 | \$54,625 |
| HEALTH | | | | | |
| EXPENDITURE | | | | | |
| 077304 | Health Furniture & Equip-Capital | \$0 | \$0 | \$0 | \$0 |
| 079301 | Furniture Doctors | \$0 | \$6,800 | \$0 | \$2,000 |
| 079307 | R4R Regional Local Govt Infrastructure | \$0 | \$0 | \$0 | \$0 |
| Sub Total - CAPITAL WORKS | | \$0 | \$6,800 | \$0 | \$2,000 |
| Total - HEALTH | | \$0 | \$6,800 | \$0 | \$2,000 |
| FURNITURE AND EQUIPMENT | | | | | |
| RECREATION AND CULTURE | | | | | |
| EXPENDITURE | | | | | |
| 111302 | Town Hall Furniture & Equipment | \$0 | \$2,950 | \$0 | \$0 |
| 115343 | Library Furniture & Equipment | \$0 | \$0 | \$0 | \$0 |
| 118302 | Museum - Furniture & Equipment | \$0 | \$0 | \$0 | \$0 |
| 01172nev | Furniture & Equipment | \$0 | \$0 | \$0 | \$0 |
| 113301 | Avon Park Furniture Capital | \$0 | \$0 | \$0 | \$0 |
| 113322 | Gym Equipment - Forrest Oval | \$0 | \$0 | \$0 | \$0 |
| 113320 | Peace Park Light & Furniture | \$0 | \$4,547 | \$0 | \$3,185 |
| 113321 | Rec Complex Furniture & Equipment | \$0 | \$0 | \$0 | \$2,200 |
| 113324 | Skatepark Furniture | \$0 | \$0 | \$0 | \$0 |
| 113341 | Candice Bateman Park Furniture & Equipment | \$0 | \$0 | \$0 | \$10,000 |
| 113349 | Recreation Convention Centre Furniture and Equipment | \$0 | \$95,256 | \$0 | \$0 |

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| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--|--------------------|-------------|---------------------------|-------------|
| | | Income | Expenditure | Income | Expenditure |
| 143303 | Depot Capital Furniture & Equipment | \$0 | \$0 | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$102,754 | \$0 | \$15,385 |
| | Total - TRANSPORT | \$0 | \$102,754 | \$0 | \$15,385 |
| | Total - FURNITURE AND EQUIPMENT | \$0 | \$120,440 | \$0 | \$72,010 |
| | GOVERNANCE | | | | |
| | EXPENDITURE | | | | |
| 043141 | Admin Office - Land & Buildings | \$0 | \$0 | \$0 | \$5,000 |
| | | \$0 | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 | \$0 | \$5,000 |
| | TOTAL - GOVERNANCE | \$0 | \$0 | \$0 | \$5,000 |
| | LAW ORDER AND PUBLIC SAFETY | | | | |
| | EXPENDITURE | | | | |
| 052301 | Pound upgrade | \$0 | \$14,647 | \$0 | \$13,200 |
| 051340 | FESA - Capital Purchases | \$0 | \$30,464 | \$0 | \$100,000 |
| | Sub Total - CAPITAL WORKS | \$0 | \$45,112 | \$0 | \$113,200 |
| | TOTAL - LAW ORDER AND PUBLIC SAFETY | \$0 | \$45,112 | \$0 | \$113,200 |
| | LAND AND BUILDINGS | | | | |
| | HEALTH | | | | |
| | EXPENDITURE | | | | |
| 079303 | Housing Capital Osnaburg Road | \$0 | \$0 | \$0 | \$340,000 |
| | | \$0 | \$0 | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 | \$0 | \$340,000 |
| | TOTAL - HEALTH | \$0 | \$0 | \$0 | \$340,000 |
| | WELFARE | | | | |
| | EXPENDITURE | | | | |
| 067304 | Centennial Units - Building | \$0 | \$5,948 | \$0 | \$15,000 |
| | | \$0 | \$0 | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$5,948 | \$0 | \$15,000 |
| | Total - HOUSING | \$0 | \$5,948 | \$0 | \$15,000 |
| | COMMUNITY AMENITIES | | | | |
| | EXPENDITURE | | | | |

SHIRE OF YORK

Annual Budget 2011-2012

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|--|--------------------|-----------------|---------------------------|-----------------|
| | Income | Expenditure | Income | Expenditure |
| 109386 Niche Wall Cemetery | \$0 | \$0 | \$0 | \$32,000 |
| 106303 Housing Capital - Osnaburg Street | \$0 | \$0 | \$0 | \$5,000 |
| 109305 Toilets Howick St Car Park | \$0 | \$0 | \$0 | \$0 |
| 101371 Waste Management Land & Buildings | \$0 | \$22,328 | \$0 | \$21,300 |
| Sub Total - CAPITAL WORKS | \$0 | \$22,328 | \$0 | \$58,300 |
| Total - COMMUNITY AMENITIES | \$0 | \$22,328 | \$0 | \$58,300 |

RECREATION AND CULTURE

EXPENDITURE

| | | | | |
|---|------------|------------------|------------|------------------|
| 111301 Multipurpose Centre Construct | \$0 | \$0 | \$0 | \$0 |
| 111308 Youth Centre Building | \$0 | \$163,658 | \$0 | \$127,500 |
| 113029 Town Hall Building | \$0 | \$150,134 | \$0 | \$199,000 |
| 112303 Building Pool | \$0 | \$3,206 | \$0 | \$114,604 |
| New Men's Shed | \$0 | \$0 | \$0 | \$0 |
| 113319 Moto Cross Track - see Infrastructure Capital | \$0 | \$0 | \$0 | \$0 |
| 113340 Hockey Club Change Rooms | \$0 | \$0 | \$0 | \$0 |
| 113342 Hockey Field - Second Oval | \$0 | \$15,000 | \$0 | \$15,000 |
| 113343 Netball Courts | \$0 | \$10,474 | \$0 | \$10,731 |
| 113344 Cricket Club - Nets | \$0 | \$5,448 | \$0 | \$6,000 |
| 113325 Grey St Park | \$0 | \$1,044 | \$0 | \$4,000 |
| 113326 Recreation Centre Project Management - Arch & Drainage | \$0 | \$49,319 | \$0 | \$58,670 |
| 113303 Rsl Memorial Park Upgrade | \$0 | \$6,840 | \$0 | \$10,562 |
| 113306 Avon Park Capital-Buildings | \$0 | \$0 | \$0 | \$3,500 |
| 113338 Race Club Buildings | \$0 | \$0 | \$0 | \$90,000 |
| 113309 Forrest Oval Playground | \$0 | \$0 | \$0 | \$0 |
| New Swinging Bridge | \$0 | \$0 | \$0 | \$0 |
| 113327 Candice Bateman Park Capital | \$0 | \$35,375 | \$0 | \$43,500 |
| New Gwambygine Park Building Capital | \$0 | \$0 | \$0 | \$0 |
| 118304 Archives Building | \$0 | \$0 | \$0 | \$194,000 |
| Sub Total - CAPITAL WORKS | \$0 | \$440,498 | \$0 | \$877,067 |
| Total - RECREATION AND CULTURE | \$0 | \$440,498 | \$0 | \$877,067 |

LAND AND BUILDINGS

OTHER PROPERTY AND SERVICES

EXPENDITURE

| | | | | |
|--|------------|------------|------------|------------|
| 146302 Housing Capital Osnaburg Road | \$0 | \$0 | \$0 | \$0 |
| New Housing Capital Fraser Street | \$0 | \$0 | \$0 | \$0 |
| 146303 Land Purchase And Development | \$0 | \$0 | \$0 | \$0 |
| Sub Total - CAPITAL WORKS | \$0 | \$0 | \$0 | \$0 |
| Total - OTHER PROPERTY AND SERVICES | \$0 | \$0 | \$0 | \$0 |

Total - LAND AND BUILDINGS

| | | | |
|------------|------------------|------------|--------------------|
| \$0 | \$513,885 | \$0 | \$1,408,567 |
|------------|------------------|------------|--------------------|

PLANT AND EQUIPMENT

GOVERNANCE

EXPENDITURE

SHIRE OF YORK

Annual Budget 2011-2012

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

| | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|----------------------------------|--------------------|-----------------|---------------------------|------------------|
| | Income | Expenditure | Income | Expenditure |
| 042339 Vehicles Ceo/Dceo | \$0 | \$83,088 | \$0 | \$140,000 |
| | \$0 | \$0 | \$0 | \$0 |
| Sub Total - CAPITAL WORKS | \$0 | \$83,088 | \$0 | \$140,000 |
| Total - GOVERNANCE | \$0 | \$83,088 | \$0 | \$140,000 |

LAW ORDER & PUBLIC SAFETY

EXPENDITURE

| | | | | |
|--|------------|-----------------|------------|------------------|
| 051334 Sundry Capital Plant | \$0 | \$0 | \$0 | \$0 |
| 051333 Misc Fire Equipment | \$0 | \$0 | \$0 | \$0 |
| 1336 Plant and Equipment Fire Brigades | \$0 | \$0 | \$0 | \$132,370 |
| 1339 Ranger Vehicle | \$0 | \$70,386 | \$0 | \$64,000 |
| 053035 Ranger Van Purchase | \$0 | \$0 | | |
| Sub Total - CAPITAL WORKS | \$0 | \$70,386 | \$0 | \$196,370 |
| Total - LAW ORDER & PUBLIC SAFETY | \$0 | \$70,386 | \$0 | \$196,370 |

HEALTH

EXPENDITURE

| | | | | |
|------------------------------------|------------|-----------------|------------|-----------------|
| 077305 Plant And Equipment Capital | \$0 | \$60,802 | \$0 | \$60,000 |
| 079305 Doctors' Vehicles | \$0 | \$0 | \$0 | \$0 |
| Sub Total - CAPITAL WORKS | \$0 | \$60,802 | \$0 | \$60,000 |
| Total - HEALTH | \$0 | \$60,802 | \$0 | \$60,000 |

COMMUNITY AMENITIES

EXPENDITURE

| | | | | |
|--|------------|-----------------|------------|-----------------|
| 106302 Town Planning Plant & Equipment | \$0 | \$30,601 | \$0 | \$30,000 |
| 113315 Forrest Oval Water Supply | \$0 | \$45,081 | \$0 | \$45,100 |
| Sub Total - CAPITAL WORKS | \$0 | \$75,681 | \$0 | \$75,100 |
| Total - COMMUNITY AMENITIES | \$0 | \$75,681 | \$0 | \$75,100 |

ECONOMIC SERVICES

EXPENDITURE

| | | | | |
|--|------------|-----------------|------------|-----------------|
| 133319 Building Surveyor's Motor Vehicle | \$0 | \$25,999 | \$0 | \$25,000 |
| Sub Total - CAPITAL WORKS | \$0 | \$25,999 | \$0 | \$25,000 |
| Total - ECONOMIC SERVICES | \$0 | \$25,999 | \$0 | \$25,000 |

TRANSPORT

EXPENDITURE

SHIRE OF YORK

Annual Budget 2011-2012

| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|--|--------------------|-------------|---------------------------|-------------|
| | | Income | Expenditure | Income | Expenditure |
| 127304 | Plant Purchases Capital | \$0 | \$514,417 | \$0 | \$603,900 |
| | | | \$0 | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$514,417 | \$0 | \$603,900 |
| | Total - TRANSPORT | \$0 | \$514,417 | \$0 | \$603,900 |
| OTHER PROPERTY AND SERVICES | | | | | |
| EXPENDITURE | | | | | |
| 139301 | Community Bus Capital purchase | \$0 | \$0 | \$0 | \$0 |
| 143301 | Depot Plant Capital Purchase | \$0 | \$30,070 | \$0 | \$55,000 |
| | | \$0 | \$0 | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$30,070 | \$0 | \$55,000 |
| | Total - OTHER PROPERTY AND SERVICES | \$0 | \$30,070 | \$0 | \$55,000 |
| | Total - PLANT AND EQUIPMENT | \$0 | \$860,444 | \$0 | \$1,155,370 |
| EXPENDITURE | | | | | |
| | New Tool Purchases - Capital | \$0 | \$0 | \$0 | \$0 |
| | NEW PURCHASES | \$0 | \$0 | \$0 | \$0 |
| | Total - TOOL PURCHASES | \$0 | \$0 | \$0 | \$0 |
| ROAD CONSTRUCTION | | | | | |
| 128303 | Howick Street Carpark | \$0 | \$0 | \$0 | \$0 |
| 128305 | Car Park Development | \$0 | \$5,924 | \$0 | \$40,000 |
| 122400 | Roads To Recovery Projects | \$0 | \$222,941 | \$0 | \$292,000 |
| 122401 | Regional Road Group Projects | \$0 | \$352,015 | \$0 | \$502,680 |
| 122402 | Municipal Road Construction Projects | \$0 | \$182,654 | \$0 | \$622,892 |
| 122403 | Municipal Footpath Construction Projects | \$0 | \$15,539 | \$0 | \$145,000 |
| 122404 | Municipal Bridge Construction Projects | \$0 | \$0 | \$0 | \$0 |
| 122407 | Blackspot Projects | \$0 | \$15,861 | \$0 | \$302,580 |
| 122408 | Subdivision Roads | \$0 | \$6,955 | \$0 | \$48,300 |
| 122409 | R&Lcip Projects | \$0 | \$0 | \$0 | \$0 |
| 122410 | Royalties For Regions Road Projects | \$0 | \$0 | \$0 | \$800,000 |
| 122411 | Townsite Drainage Construction | \$0 | \$0 | \$0 | \$11,400 |
| | Sub Total - CAPITAL WORKS | \$0 | \$801,890 | \$0 | \$2,814,852 |
| | Total - ROADS | \$0 | \$801,890 | \$0 | \$2,814,852 |
| | Total - INFRASTRUCTURE ASSETS ROAD RESERVES | \$0 | \$801,890 | \$0 | \$2,814,852 |
| RECREATION FACILITIES | | | | | |
| New | Gwambygine Park | \$0 | \$0 | \$0 | \$0 |
| 113346 | Motocross Track Infrastructure | \$0 | \$29,581 | \$0 | \$32,500 |
| 113345 | Mount Brown Park Infrastructure | \$0 | \$0 | \$0 | \$10,000 |
| 113302 | Avon Park Infrastructure | \$0 | \$0 | \$0 | \$0 |
| 113314 | Candice Bateman Park - Infrastructure | \$0 | \$0 | \$0 | \$0 |
| 113331 | Forrest Oval Infrastructure | \$0 | \$3,232,095 | \$0 | \$2,874,091 |
| 113334 | Centennial Park Infrastructure | \$0 | \$0 | \$0 | \$1,500 |

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| Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | | Actuals 2011-12 | | ADOPTED BUDGET 2011-12 | |
|---|---|--------------------|--------------|---------------------------|--------------|
| | | Income | Expenditure | Income | Expenditure |
| 113335 | Heritage Trails Infrastructure | \$0 | \$0 | \$0 | \$0 |
| 113336 | Trotting Training Track Infrastructure | \$0 | \$0 | \$0 | \$0 |
| 113337 | Race Course Infrastructure | \$0 | \$0 | \$0 | \$0 |
| Sub Total - CAPITAL WORKS | | \$0 | \$3,261,676 | \$0 | \$2,918,091 |
| Total - RECREATION FACILITIES | | \$0 | \$3,261,676 | \$0 | \$2,918,091 |
| Total - INFRASTRUCTURE ASSETS - RECREATION FACILITIES | | \$0 | \$3,261,676 | \$0 | \$2,918,091 |
| INFRASTRUCTURE ASSETS - OTHER | | | | | |
| 53304 | Law, Order & Public Safety - Infrastructure | \$0 | \$0 | \$0 | \$1,500 |
| 101370 | Waste Management Infrastructure | \$0 | \$0 | \$0 | \$0 |
| 109383 | Cemetery Infrastructure | \$0 | \$0 | \$0 | \$16,000 |
| Sub Total - CAPITAL WORKS | | \$0 | \$0 | \$0 | \$17,500 |
| Total - COMMUNITY AMENITIES | | \$0 | \$0 | \$0 | \$17,500 |
| 132304 | Area Promotion Infrastructure | \$0 | \$0 | \$0 | \$3,000 |
| Sub Total - CAPITAL WORKS | | \$0 | \$0 | \$0 | \$3,000 |
| Total - TOURISM & AREA PROMOTION | | \$0 | \$0 | \$0 | \$3,000 |
| Total - INFRASTRUCTURE ASSETS - OTHER | | \$0 | \$0 | \$0 | \$20,500 |
| GRAND TOTALS | | (\$13,945,321) | \$11,927,535 | (\$15,758,233) | \$15,758,233 |

6. DISCUSSION ALLOWED BY PERMISSION OF PRESIDING MEMBER

Events Policy – change to Community Not for Profit Events – Amount to be \$5,000.
Change policy and put to Council November 2012 Council meeting.

7. NEXT MEETING

January/February – need four for quorum – discuss mid year review.

8. CLOSURE

There being no further business the meeting closed at 2.20pm.