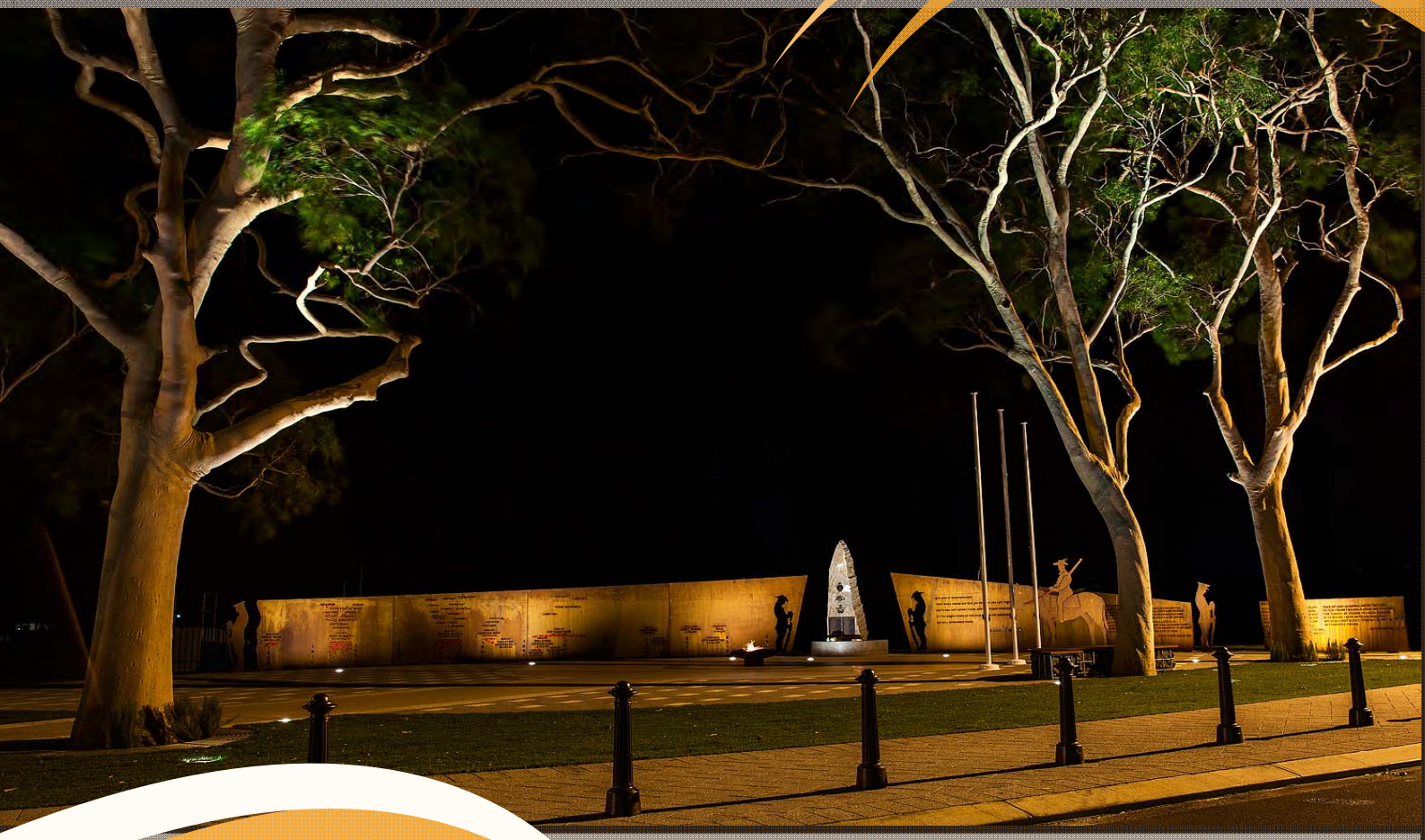


SHIRE OF HARVEY



ANNUAL REPORT
2014– 2015

Contents

Shire President's Report	2
Elected Members of Council	4
Executive Staff	5
Chief Executive Officer's Report	6
Council Information	12
Competition Principles Agreement	14
Disability Access and Inclusion Plan	15
Record Keeping Plan	17
Plan for the Future	19
Annual Financial report	25
Detailed Accounts	87

Shire President's Report



I present my 2014/15 Shire President's Report with a sense of pride in the achievements of our community, Councillors and Staff in delivering another productive year. We have worked together to provide our towns with those things needed and many things desired by a growing community. The Shire of Harvey has the benefit of a diverse range of towns and lifestyle choices. Across our district we have come together to achieve projects and events that celebrate our diversity and make it enjoyable to live in our local government area.

A major Shire project completed during the year through the culmination of much dedicated work, was the Leschenault Sporting Pavilion. Councillors, Staff, members of the Leschenault Sporting Association and neighbouring local governments came together for the official opening of this wonderful facility for the Australind sporting groups and wider community. This was a project allocated funding from the Royalties for Regions Country Local Government Fund by our regional group of local governments.

Of course 2015 was the centenary of the Gallipoli landings and the construction and opening of Harvey War Memorial was a special commemoration. Many members of our community came together on April 25, 2015 to remember the ANZACs and those who took part in all wars.

The Mercy Campus of Bunbury Catholic College opened in Kingston during the year; our 4th high school in the Harvey Shire. Major developments in the Australind retail sector are also providing services for the region. Many Staff hours contribute to planning and delivery of these high quality developments.

I have welcomed 152 new Australian Citizens during the year and building approvals continue to demonstrate that people are choosing to settle in the Shire of Harvey. My message to all new residents is to become involved in our community through work, recreation, schools and through volunteering. I have enjoyed many occasions through the year when groups have worked hard to both celebrate achievements and commemorate local history. One event was the 60th birthday of Binningup when the Lions Club of Binningup Waters brought locals together to acknowledge the milestone.

We have continued to work with our neighbours to ensure future planning of our region. Early in the financial year I took great pride in attending the official opening of the Bunbury Regional Entertainment Centre extension. Following a large contribution from the regional component of the Royalties for Regions Fund, the Shires of the Greater Bunbury area came together with the City of Bunbury to celebrate this fabulous venue for our region.

Shire President's Report Cont'd

Councillors and Staff continue to gain valuable feedback from our five community meetings held across the Shire. The strong numbers attending, tell me we have a great communication tool in these forums, which have assisted in setting priorities for future works in our towns.

In June our Community Dinner was held in Brunswick and Graham Edwards, the State RSL President was our guest for the evening where we recognised local volunteers who have provided outstanding service to our community. The Shire's Meritorious Service award was presented to Shirley Carbone with Certificates of Appreciation going to John Clifton, Murray Piggot and Adriana Noordimeer. The Shire's Youth Award was presented to Bianca Carbone.

We strive to work locally and think globally; an attribute that will bode well for our future as a sustainable local government. It is a great pleasure to present this Annual Report for 2014-2015. Thank you to all those people who have contributed to our achievements in the year.

Cr Tania Jackson
SHIRE PRESIDENT

Elected Members of Council



Cr. Tania Jackson
President



Cr. Paul Beech
Deputy President



Cr. Bill Adams



Cr. Greg Campbell



Cr. Craig Carbone



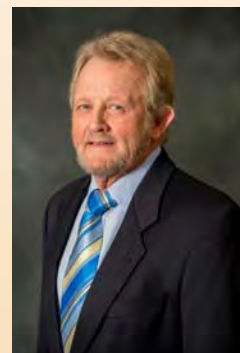
Cr. Phil Giancono



Cr. Brian Hollands



Cr. Amanda Lovitt



Cr. Peter Monagle



Cr. John Sabourne
OAM, JP



Cr. Anita Shortland



Cr. Derrick Simpson



Cr. Kevin Wood

Executive Staff



Michael Parker
Chief Executive Officer



Ron Scantlebury
Executive Manager
Corporate Services



Theo Naudé
Executive Manager
Technical Services



Dean Winter
Finance Manager



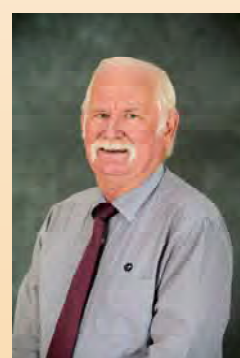
Scott Dandridge
Principal Environmental
Health Officer



Simon Hall
Manager Planning
Services



Patrick Quinlivan
Manager Community &
Economic Development



Merv Stewart
Principal Building
Surveyor

Chief Executive Officer's Report



2014/15 has been a year of major achievement for the Shire of Harvey with significant infrastructure projects being completed and continued growth being experienced.

The Shire's population had grown to 26,787 as at 30/6/2014 according to the Australian Bureau of Statistics figures released in April 2015. This reflected an annual growth rate of 3.3%, well above the State growth rate of 2.2% for the same period.

Solid development activity continued with 300 new dwellings approved in 2014/15, the opening of the Mercy Campus of Bunbury Catholic College and the opening of the new KFC and Bunnings facilities in Treendale.

The completion of the Leschenault Recreation Park Pavilion project was a major milestone for sport and recreation in Australind. The extension of the boat ramp and construction of two finger jetties at Ridley Place foreshore have also been well received.

Major redevelopment of tennis courts were completed at Brunswick and Harvey Tennis Clubs with the assistance of grants from the Department of Sport and Recreation. New public toilet facilities were provided at the Harvey Lawn Cemetery and the Harvey Library.

One of the highlights for the year was the completion and opening of the Harvey War Memorial in time for the 100th Anniversary of the ANZAC Day landings at Gallipoli.

The extensions to the Shire Office at Australind to provide a purpose built meeting / civic area along with additional offices and car parking space was commenced and is nearing completion.

CORPORATE SERVICES

The Shire has again received an unqualified Audit Report and is in a sound financial position to cope with continuing growth and the challenges that come with such growth.

Council adopted its 2014/15 Budget on the 29th July 2014, incorporating a 5.5% increase in general rates and a 3.1% increase in rubbish charges from \$224 to \$231 per service. The Minimum Rates increased to \$910.

Chief Executive Officer's Report Cont'd

Loan Funding

Outstanding loan principal increased to \$2,078,139 at years end with the addition of new loans for the Leschenault Recreation Park Pavilion (\$665,155) the Australind Office Expansion (\$700,000) and a self supporting loan for the Binningup Christian Youth Camp (\$35,000).

Total debt servicing liability was \$295,379 (including self-supporting loans) of which \$54,978 was the interest component.

During the year two loans were paid out being:

Loan 247— Australind Aquatic Centre and

Loan 266— Myalup Community Centre.

Reserve Accounts

Council Reserve Accounts excluding the 'Unspent Grants & Contributions Reserve' (for committed projects) increased from \$14,112,297 to \$17,197,664 during the year. These funds are set aside to contribute to Council's long term asset management and specific projects.

Freedom of Information

During the 2014/15 period ten (10) applications were dealt with by the Shire of Harvey under the Freedom of Information Legislation.

TECHNICAL SERVICES

Some of the major roadworks undertaken during the year included:

Harvey Area

- Herbert Road—reseal previous year's work
- Peterson Road / Third Street—improve bend
- Forestry Road—construct and seal shoulders, drainage and signage
- Sir James Avenue—reconstruct from Recreation Centre entrance to Young Street
- Centennial Avenue—reconstruct
- Leitch Road—reseal western end
- Mornington Road—construct and seal section and reseal previous work
- Government Road—Bridge repairs
- Newell / Herbert Street— replace concrete apron

Chief Executive Officer's Report Cont'd

TECHNICAL SERVICES Cont'd

- Harvey Quindanning Road—improve geometry / gravel resheet
- Harvey Quindanning Road—reseal from Stirling Dam Road eastwards
- Sir James Avenue—asphalt reseal Third Street—Recreation Centre entrance
- Railway Station Carpark—replace kerb surrounds

Australind Area

- Leedshill Way— reseal
- Williams Way—asphalt reseal
- Francine Street—asphalt reseal Lisa Road—Dawe Street
- Old Coast Road—construct and seal shoulders
- Francine Street— drainage repairs

Binningup/Myalup Area

- Hovea Street—reseal
- Reading Road—reseal
- Smiths Crescent—reseal
- Orchard Place—reseal cul de sac
- Crack sealing—Driftwood Way, Georgia Street, Catalina Crescent, Parkview Close and Vista Place

Brunswick Area

- West Lane— reseal and resheet gravel section
- Campbell Road—reconstruct and seal from Marriott Road
- Rose Road—asphalt reseal and kerbing from Heppingstone Road—Bell Place
- Ommaney Road—broken pavement repairs
- Kasten Road—reseal previous year's work
- Beela Road—widen 800m to end of seal, widen culvert
- Marriot Road—pavement repairs—various sections
- Martin Road—reseal previous year's work
- Martin Road—compact and primer seal
- Wellesley Road —reconstruct to 7m from Runnymede Road eastwards

Chief Executive Officer's Report Cont'd

Yarloop Area

- Johnson Road —construct to 7m wide, seal shoulders
- Riverdale Road—reseal previous year's construction
- Hoffman Road—replace culverts
- Station Street—asphalt kerbing Wickham Street—past Kendall Street
- Station Street—replace kerbing and drainage construction
- Johnson Road—reseal previous year's construction
- Government / Eckersley Road—reconstruct to 7m wide

Footpaths

The following footpaths were constructed during the year:

- Brunswick Road, Brunswick
- Ferry Street, Brunswick
- Harper Street, Harvey

DEVELOPMENT SERVICES

Council issued 998 building permits during 2014/15, with a total construction value of \$105.7 million. Included in these figures were approvals for 300 new dwellings. This compares to 1,118 permits at a value of \$128.4 million including 368 dwellings in 2013/14.

Compliance with the statutory processing times has been achieved. For Certified Applications the average processing time per permit was 4.60 working days compared to the target of 10 working days. Similarly for Uncertified Applications an average processing time of 7.65 working days was achieved compared to the target of 25 working days.

During the review period Council's Planning Section processed 102 development applications, 19 subdivisional referrals, 4 structure plans and 5 rezoning applications. A major subdivisional approval was granted for land at South Treendale. Planning approvals were granted for a Spud Shed development at the Australind Light Industrial Area, an Aldi store in Australind, Miami Bakehouse on Forrest Highway, Myalup, an upgrade to Harvey Beef facilities and an additional commercial development at Treendale District Centre.

Chief Executive Officer's Report Cont'd

DEVELOPMENT SERVICES Cont'd

In 2014/15, Stage 2 of the Myalup Dune Restoration Project was completed. This community partnership project included dune rehabilitation and beach fencing. In August, Harvey won the 'WA Tidy Towns Sustainable Communities' Regional South West Award for Natural Environment Conservation, for weed control undertaken along the Harvey River. Harvey then went on to win the State title in November.

Successful beach clean-ups this year were held at Myalup, Binningup and Buffalo beaches, and along the Leschenault Estuary. Approximately 2 ha of rehabilitation work was undertaken on Shire managed land and over 1.5km of fencing.

Other significant projects undertaken during the year included:

- | | |
|-------------------------------|--|
| • Leschenault Recreation Park | - completion of the new sports pavilion |
| • Leschenault Leisure Centre | - renovate staff room |
| | - upgrade of aquatic air handling system |
| | - evaporative air conditioning improvements to gymnasium and painting. |
| • Harvey Recreation Centre | - completion of covered walkway to entry |
| | - replacement of gym equipment |
| | - upgrades to court 3 |
| • Harvey Tennis Club | - court and fencing upgrade |
| • Brunswick Tennis Club | - court upgrade |
| • Harvey Library | - provision of public toilet |
| • Ridley Place Foreshore | - construction of finger jetties and boat ramp extension |
| • Harvey War Memorial | - construction |
| • Myalup Foreshore | - commencement of carpark redevelopment |
| • Harvey Recreation Ground | - repairs to gatehouse façade |
| • Harvey Creative Arts | - replace roof and ceilings |
| • Harvey Lawn Cemetery | - new public toilets |
| • Old Harvey Cemetery | - fencing upgrade |
| • Uduc Hall | - replace roof sheets |
| • Binningup Country Club | - replace bore and reticulation |
| • Brunswick Channel Park | - new gazebo |
| • Brunswick Resource Centre | - toilets and entrance upgrade |
| | - contribution to Youth Outreach Program |

Chief Executive Officer's Report Cont'd

- Bengier Hall - external painting
- Australind Hall - reticulation, paving and bollards
- Dr Peter Topham Swimming Pool - fencing upgrade
- Australind Traffic Study commenced
- Garfield Drive / Hanks Way Park - reticulation
- Yarloop Bush Fire Brigade land acquisition
- Continuation of Yarloop Townscape Program with work along Johnson Road
- Coastal Risk Mapping Project with funding through the Peron Naturalist Partnership
- Shire asset revaluation in line with new accounting requirements.

Projects funded from the Coastal Communities Development Reserve established from the Desalination Plant Community Benefits Package included:

- Upgrade of Caretakers' Cottage—Binningup Christian Youth Camp
- Contribution to storage extensions—Binningup Surf Lifesaving Club
- Contribution to new computer software—Binningup Golf Club
- Contribution to playground upgrade Ottrey Park (C/Fwd)

2014/15 has seen much accomplished. The growth of the Shire has continued, major infrastructure projects have been delivered and ongoing planning of future projects has occurred.

I acknowledge and thank the whole team at the Shire, Councillors and Staff alike for their contribution to delivering services, implementing programs and providing facilities to our communities.

Michael Parker
CHIEF EXECUTIVE OFFICER

Council Information

Administration Centre - Harvey

102 Uduc Road
HARVEY WA 6220
Ph: 9729 0300
Fax: 9729 2053
Email: shire@harvey.wa.gov.au

Web Site: www.harvey.wa.gov.au

Australind Office

7 Mulgara Street
AUSTRALIND WA 6233
Ph: 9797 1090
Fax: 9797 1096

Depot—Harvey

Depot Road
HARVEY WA 6220
Ph: 9729 1157
Fax: 9729 1138

Harvey Library

Young Street
HARVEY WA 6220
Ph: 9729 0390
Fax: 9729 1138
Email: hstaff@harvey.wa.gov.au

Australind Library

Community Centre
Mulgara Street
AUSTRALIND WA 6233
Ph: 9797 4590
Email: astaff@harvey.wa.gov.au

Statistics

Area: 1,766sq.km

Distance from Perth: 140kms

Total Revenue: 34.2 million

Population: 26,787

No. of Rate Assessments: 13,723

No. of Dwellings: 10,360

Length of Roads: 1,030km approx.

Coastline: 42km's

Townsites and Localities

Australind, Beela, Benger, Binningup, Brunswick Junction, Cookernup, Harvey, Hoffman, Leschenault, Myalup, Mornington, Parkfield, Roelands, Uduc, Warrawarrup, Wellesley,

Council Information Cont'd

Australind Library



Libraries

Australind, Binningup, Harvey and Yarloop

Child Care Centres

Australind and Harvey

Senior Citizens Centres

Australind and Harvey

Significant Local Events

Harvey Harvest Festival, Harvey and Brunswick Agricultural Shows, the Yarloop Workshop Steam Days, Binningup Spring Fair and the Myalup Easter Fair.

Tourist Attractions

Yarloop Mill Workshops, Harvey Dam and Amphitheatre, Gibbs Pool, Stirling Dam, Henton Cottage, Replica Captain Stirling Cottage, Italian Internment Camp Shrine, Leschenault Estuary, Beaches, Harvey River Precinct Gardens, Wineries and the Harvey Cheese Factory.

Local Industries

Dairy Beef, Horticulture, Mining, Commerce, Citrus, Vineyards, Export Beef Abattoir (Harvey Beef), Silicon Smelter, Pigment Plant, Harvey Fresh orange juice and milk factory, Boutique Cheese factory, light engineering and the Binningup Desalination Plant. The Harvey Shire is an ideally located and well serviced district with an estimated population of 26,787. The central townsite of Harvey is located 140 kms from the Perth metropolitan area and 50 kms north of Bunbury. Numerous natural recreation areas are located within the district including the Leschenault Estuary, Harvey, Stirling and Logue Brook dams. Within the district there are 2 State Senior High Schools, 2 private high schools, twelve primary schools (including state and private), the Harvey Agricultural College, hospital facilities, several doctors and child health groups, dentist, swimming pool and aquatic centre, libraries and most service and sporting clubs. The Wagerup bauxite refinery is located just outside the Shire's northern boundary whilst Worsley refinery is located just outside the Shire's eastern boundary.

There are competitive commercial centres in Treendale, Australind and Harvey and a heavy industrial park at Kemerton.

Henton Cottage



Competition Principles Agreement

The Competition Principles Agreement (CPA) is a contractual agreement between the Federal Government and all States and Territorial Governments.

The purpose of the CPA is to encourage competitive reform in government. The CPA requires public enterprises to review their operations to make sure they have no competitive advantage or disadvantage resulting from their status as a public enterprise.

Local Governments are affected where they operate business activities identified as being “significant”, which are in competition with private enterprise. To ensure compliance with the CPA, Local Governments are required to disclose the following information in their Annual Reports.

Competitive Neutrality

The objective of this principle is to ensure that a Council does not have a competitive advantage or disadvantage when competing with private firms as a result of public ownership.

Council is required to perform a “Public Benefit Test” on its business activities that generate a user-pays income over \$200,000.

The Refuse Collection and Recycling Service have been identified as requiring this test. Consequently it has been found to be beneficial for these services to be contracted to the private sector by way of public tender.

During the 2014/15 financial year, the Shire of Harvey did not receive any allegations of non-compliance with the principles of competitive neutrality.

Structural Reform of Public Monopolies

The Shire of Harvey does not operate any “public monopolies” as defined by the CPA. Consequently there is no reporting requirement.

Legislation Review

A requirement of the NCP package is for Local Governments to review all existing legislation to ensure they do not restrict competition, unless:

- a) the benefits of the restriction to the community as a whole, outweigh the costs; and
- b) the objectives of the legislation can only be achieved by restricting competition.

The Local Government Act 1995 requires that the Local Laws be reviewed every 8 years. This review is proposed during 2016 and will be conducted by an external consultant. As part of the review process, Council ensures that Principles LR1 and LR4 are applied.

Disability Access and Inclusion Plan

The DAIP 2012 – 2017 was developed to ensure access and inclusion for all community members. It contains a number of key objectives as outlined below:

- To ensure that Shire of Harvey and events are accessible for people with disability.
- To progressively improve access to the Shire's buildings and facilities for people with disability and encourage local businesses to do the same.
- To provide information in a range of formats for greater accessibility, as required.
- To provide all members of the community with the same high quality service.
- To provide appropriate complaints and feedback mechanisms that are accessible to people with disability.
- To provide people with disability with the same opportunities as other community members to participate in public consultations undertaken by the Shire of Harvey.
- To provide people with disability with equal opportunity to access employment, volunteering and work experience at the Shire of Harvey.

DAIP Projects

In addition to a number of other smaller projects and ongoing tasks, the Shire of Harvey undertook the following projects:

Disability Awareness Week—Community Movie

In collaboration with the Harvey Recreation and Cultural Centre, the Shire of Harvey screened *Blindsight* in November 2014. The documentary follows the journal of six Tibetan teenagers who are vision impaired. Their story of courage and determination is incredible as they climb the 23,000ft Lhakpa Ri Mountain in the shadow of Mount Everest.

The movie was free to attend and celebrated Disability Awareness Week. The movie was well received by those who attended.

Disability Access and Inclusion Plan Cont'd

DAIP Projects

Leschenault Recreation Park Pavilion:



The new Leschenault Recreation Park Pavilion is a state of the art facility which was completed this year. It is highly accessible and includes a hearing loop, braille signage and a dedicated wheelchair accessible viewing area.

Leschenault Leisure Centre (LLC) Automatic Door:

An automatic door has been installed at the LLC to enable gym users to access the facilities as freely as other members.

New Toilets:

New accessible toilets have been installed at the Harvey Library and Harvey Lawn Cemetery. Upgrades to the toilets at the Brunswick Community Resource Centre were also completed.



Spoken Text:

The Shire of Harvey has purchased a subscription to a software program known as Spoken Text. This software program allows Council Staff to transcribe written text into audio form which can then be distributed to members of the public on CD or thumb drive, upon request.

Staff Disability Training:

Staff disability awareness training was conducted at the LLC in April, with twenty five staff in attendance

Record Keeping Plan

Compliance

Council's Amended Record Keeping Plan (RKP) was approved by the State Records Commission on the 20th March, 2015. The Plan was approved for a period of five years and a RKP review report is due to State Records by the 20th March, 2020.

Training

All staff are provided with information to ensure they are made aware of their record keeping roles and responsibilities as a part of their initial induction upon commencement of employment with the Shire. All staff who will create, collect or use records on behalf of the Shire of Harvey must then undertake a comprehensive induction training session (with the Records Supervisor) where they are given the skills and knowledge to use the Shire's record keeping system. All new administration staff receive Records Induction Training and Refresher Training is made available to all current Administration Staff.

This course serves two purposes: To ensure feedback is received from staff regarding the efficiency and effectiveness of the training program; and, to ensure staff are aware of subsequent changes to policies and procedures. This year, training will focus on staff responsibilities regarding the creation and monitoring of Records and will include the usual feedback sessions to ensure the effectiveness of the training program is evaluated.

At the end of each session, the employee is required to sign a form to indicate their attendance at the session, understanding of their record keeping responsibilities and agreement to abide by the Shire of Harvey Record Keeping Plan.

Record Keeping Indicators

A review of the Corporate Record Keeping Indicators for 2014/2015 year provided no instances of non-compliance.

Record Keeping Audit

A Record Keeping Audit was conducted during the 2014/2015 year, and provided no Instances of non-compliance.

Record Keeping Plan Cont'd

Improvements and Developments

Destruction of some records in the Archives Room at the Shire Depot is to be outsourced to Grace Records with a submission placed in the Council Budget for 2015/16. Cataloguing of the remaining records is currently in progress.

Scanning and attaching of Shire Contacts and Agreements to RecFind is currently being undertaken. Scanning of other permanent / archive files will also commence in the near future.

Annual destruction of Shire financial files was carried out in July 2015.

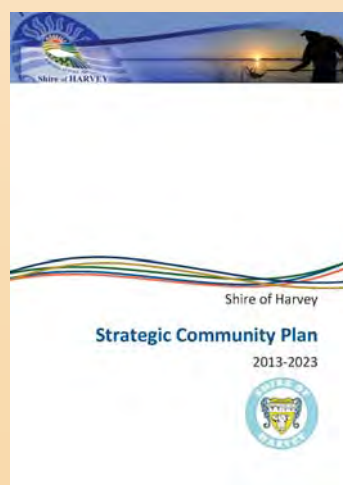
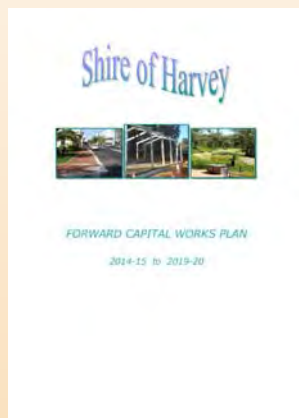
Plan for the Future

STRATEGIC COMMUNITY PLAN

Council's Strategic Community Plan was adopted on 25 June 2013 and continued to operate as Council's key overall Strategic Planning document throughout the 2014/15 year. A desktop review of the Strategic Community Plan is earmarked for the 2015/16 year following the Council elections in October 2015.

Council's Corporate Business Plan and Forward Capital Works Plan were reviewed and updated as part of the 2015/16 Budget development process (June 2015 following a Council member workshop held in May 2015). The Corporate Business Plan 2015/2019 was adopted by Council on the 23rd June 2015. Council's Workforce Plan continues to be a key referral document for Human Resource decisions and strategies.

These documents form Councils' current Plan for the Future.



Plan for the Future Cont'd

The Local Government Act 1995 requires that an overview of the Plan for the Future activities that are proposed to commence or continue in the next financial year be included in the Shire's Annual Report.

SKATEBOARD FACILITIES

Objective: Provide adequate skateboard facilities in Myalup, Australind, Yarloop, Harvey, Roelands and Binningup.

Comment: 2014/15 saw minor upgrades carried out on existing skateparks. A new Australind skatepark moved a step closer with Council endorsing the Concept Plan subject to funding applications.

Performance Measure: Construct within budget allocation, quantify patronage and monitor any movement in the level of vandalism to surrounding areas.

ENTRY STATEMENTS

Objective: Establish formal and attractive entry statements at Shire boundaries and entry points.

Comment: Council has established an ongoing entry statement program. A reference group has been established for the Australind entry statements and Council anticipates commencing design work and construction in 2015/16.

Performance Measure: The enhancement of tourist / visitor impressions of the area and an increase in business satisfaction from the entry statements. Also ensure construction costs are within budget constraints.

PLAYGROUND EQUIPMENT CONSTRUCTION

Objective: To bring the remaining shire playgrounds not yet in compliance with Australian Standards into compliance along with the installation of additional playgrounds to enhance the developing areas of the Shire.

Comment: A new playground was budgeted for construction at Ottrey Park subject to grant funding being obtained. The project was delayed pending the outcome of a Lotteries Commission grant application. The grant funds have subsequently been approved and the project is to be undertaken in 2015/16.

Performance Measure: Phased upgrade of all remaining playgrounds within budget allocations and increased usage of playgrounds throughout the Shire.

Plan for the Future Cont'd

PROVISION OF PUBLIC TOILETS

Objective: To provide additional public toilet facilities to service the needs of our growing Shire.



Comment: The new toilet facility at the Harvey Lawn Cemetery was completed in 2014/15 with funding being sourced from Council's Building Reserve.

The construction of the Harvey Library toilets were completed in 2014/15.

Performance Measure: Ensure that costs are within budget constraints and to increase access to public toilet facilities for the community.

LESCHENAUT LEISURE CENTRE

Objective: Provide a quality wet and dry facility to the residents of the Shire of Harvey.

Comment: The installation of variable speed drives to the aquatic recirculating pumps was carried out as was the renovation to the staff room. The gymnasium had improvements completed to the evaporative air conditioning system.

The Leschenault Recreation Park Pavilion construction was completed in 2014/15.

Performance Measure: An increase in user admissions to the centre. Actual income as it relates to budgeted income and subsidies are within Council's budget constraints.

ROADWORKS

Objective: Provide and maintain a safe network of vehicular and pedestrian traffic as well as continued expansion of the sealed road network.

Comment: Major road works were undertaken in 2014/15 in accordance with Council's Five (5) year program.

Performance Measure: Number of kilometres of newly sealed road and new dual use paths. Also quantify the number of road failures and measure the level of funding received.

Plan for the Future Cont'd

RICHARDSON ROAD TIP DEVELOPMENT

Objective: To include additional waste management practices as outlined in the Richardson Tip Closure Plan and to allow for better separation of waste types and work to increasing recycling capacity.

Comment: The construction of the waste sorting shed has been carried forward to 2015/16 and will be dependant on the extent of landfill license extensions.

Performance Measure: Ensure costs are within budget constraints and that we increase recycling capacity of waste at the landfill site.

BRUNSWICK MOOSEUM

Objective: To redevelop the central business district of Brunswick Junction to assist in encouraging more travellers to frequent the townsite and to instil a more vibrant and Tourist friendly town.

Comment: A new public toilet on the Mooseum site complementing the townscape themes has been completed. Funds allocated for detailed design of the "Mooseum" in 2015/16.

Performance Measure: The enhancement of the Brunswick main street ensuring it meets budget constraints.

DUAL USE PATH PLAN

Objective: Provide and maintain a safe dual use path network.

Comment: The concept plan for the Urban Forest Pathway was completed in 2014/15. Council's Capital Pathway Program continued with new footpaths in Harper Street, Ferry Street and Brunswick Road installed, together with gifted paths from subdivisions.

Performance Measure: Ensure construction costs are within budget constraints. Number of metres of new dual use paths.

Plan for the Future Cont'd

MYALUP FORESHORE & OTTREY PARK DEVELOPMENT

Objective: Implementation of Council's Foreshore Management Plan and the provision of recreation and leisure areas consistent with Council's vision and public perceptions.

Comment: The Myalup Foreshore Development Plan was completed in 2012/13. The Carpark Design Plan had Council sandbagging the carpark to prove up the design and obtain public feedback. Construction is expected in 2015/16.

Performance Measure: Increased utilisation of public foreshore and Ottrey Park area. Projects completed within budget and time frames.

OFFICE REFURBISHMENT

Objective: Upgrade Harvey and Australind Offices to cater for additional staff as well as ability to hold Council meetings in Australind.

Comment: Construction of the Australind Office expansion commenced with completion expected in 2015/16.



Performance Measure: Provision of additional office space to cater for new staff that is to be completed within Budget. Councillor and public satisfaction in provision of upgraded Meeting area.

RIDLEY PLACE & SURROUNDS REVITALISATION



Objective: Provision of recreation and leisure areas consistent with Council's vision and public perceptions. The development of the public areas are to be to a standard which complements and attracts development.

Comment: Construction of the finger jetty at Ridley Place was completed in 2014/15.

Performance Measure: Increased utilisation of public foreshore areas with projects being completed within budget and time frames.

Annual Financial Report

***For the Year Ended
30th June 2015***



SHIRE OF HARVEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

TABLE OF CONTENTS

Statement by Chief Executive Officer	27
Statement of Comprehensive Income by Nature or Type	28
Statement of Comprehensive Income by Program	29
Statement of Financial Position	30
Statement of Changes in Equity	31
Statement of Cash Flows	32
Rate Setting Statement	33
Notes to and Forming Part of the Financial Report	34
Independent Audit Report	84
Supplementary Ratio Information	86
Principal place of business: Address 102 Uduc Road, HARVEY	

**SHIRE OF HARVEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire being the annual financial report and other information for the financial year ended 30 June 2015 are in my opinion properly drawn up to present fairly the financial position of the Shire at 30th June 2015 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 8th day of December 2015



Mr Michael Parker
Chief Executive Officer

SHIRE OF HARVEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Revenue				
Rates	22	16,130,995	16,212,602	14,943,819
Operating grants and subsidies	28	3,567,566		1,387,497
Contributions, reimburse & Donations		1,825,609	5,041,976	4,081,638
Fees and charges	27	6,380,380	6,269,248	6,457,737
Interest earnings	2(a)	825,309	893,616	854,019
Other revenue		<u>342,687</u>	<u>287,024</u>	<u>1,270,237</u>
		29,072,546	28,704,466	28,994,947
Expenses				
Employee costs		(9,691,068)	(10,648,495)	(10,248,018)
Materials and contracts		(6,762,286)	(9,940,024)	(9,464,483)
Utility charges		(849,521)	(936,044)	(832,029)
Depreciation on non-current assets	2(a)	(8,153,575)	(6,505,000)	(7,093,479)
Interest expenses	2(a)	(60,889)	(54,978)	(68,716)
Insurance expenses		(585,018)	(529,699)	(623,222)
Other expenditure		<u>(878,718)</u>	<u>(968,510)</u>	<u>(811,792)</u>
		<u>(26,981,075)</u>	<u>(29,582,750)</u>	<u>(29,141,739)</u>
		2,091,471	(878,284)	(146,792)
Non-operating grants, subsidies and contributions	28	3,872,710	5,277,999	4,761,413
Profit on asset disposals	20	116,579	86,675	92,388
Loss on asset disposals	20	<u>(1,576,625)</u>	<u>(232,923)</u>	<u>(40,587)</u>
Net result		4,504,135	4,253,467	4,666,422
Other comprehensive income				
Changes on revaluation of non-current assets	12	72,164,677	0	56,920,812
Total other comprehensive income		<u>72,164,677</u>	<u>0</u>	<u>56,920,812</u>
Total comprehensive income		<u><u>76,668,812</u></u>	<u><u>4,253,467</u></u>	<u><u>61,587,234</u></u>

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

SHIRE OF HARVEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Revenue				
Governance		(1,829)	1,485	66,860
General purpose funding		21,872,714	20,395,292	17,908,754
Law, order, public safety		418,040	353,731	387,509
Health		294,862	335,624	276,733
Education and welfare		64,509	27,128	53,136
Community amenities		3,898,830	4,823,406	4,345,295
Recreation and culture		2,571,053	2,612,091	2,541,858
Transport		149,784	41,500	267,094
Economic services		438,068	419,052	469,891
Other property and services		601,524	411,548	654,691
		<u>30,307,555</u>	<u>29,420,857</u>	<u>26,971,821</u>
Expenses				
Governance		(1,032,127)	(1,047,833)	(979,085)
General purpose funding		(1,593,256)	(1,536,462)	(1,593,220)
Law, order, public safety		(1,291,257)	(1,300,190)	(1,034,546)
Health		(980,294)	(1,053,042)	(940,842)
Education and welfare		(351,835)	(278,223)	(277,141)
Community amenities		(4,388,673)	(6,531,951)	(4,144,454)
Recreation and culture		(9,422,131)	(8,952,403)	(8,173,080)
Transport		(6,116,795)	(6,548,000)	(6,998,323)
Economic services		(1,238,509)	(1,407,664)	(1,252,224)
Other property and services		(1,740,319)	(1,587,686)	(1,656,982)
		<u>(28,155,196)</u>	<u>(30,243,454)</u>	<u>(27,049,897)</u>
Finance costs				
Community amenities		(36,914)	(32,600)	(38,221)
Recreation and culture		(23,975)	(23,087)	(30,495)
	2(a)	<u>(60,889)</u>	<u>(55,687)</u>	<u>(68,716)</u>
Fair value adjustments to financial assets at fair value through profit or loss				
General purpose funding	2(a)	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Non-operating grants, subsidies and contributions				
Law, order, public safety		0	610,000	370,073
Recreation and culture		994,055	1,938,506	619,713
Transport		2,764,619	2,629,493	3,771,627
Economic services		114,037	100,000	0
	28	<u>3,872,711</u>	<u>5,277,999</u>	<u>4,761,413</u>
Profit/(Loss) on disposal of assets				
Governance		73,626	19,373	(803)
Law, order, public safety		(8,124)	10,857	11,793
Health		7,151	(3,232)	(126)
Community amenities		1,350	12,757	26
Recreation and culture		1,450	2,600	(10,313)
Economic services		(848)	330	127
Other property and services		(1,534,651)	(188,933)	51,097
	20	<u>(1,460,046)</u>	<u>(146,248)</u>	<u>51,801</u>
Net result		<u>4,504,135</u>	<u>4,253,467</u>	<u>4,666,422</u>
Other comprehensive income				
Changes on revaluation of non-current assets	12	72,164,677	0	56,920,812
Total other comprehensive income		<u>72,164,677</u>	<u>0</u>	<u>56,920,812</u>
Total comprehensive income		<u><u>76,668,812</u></u>	<u><u>4,253,467</u></u>	<u><u>61,587,234</u></u>

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

SHIRE OF HARVEY
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2015

	NOTE	2015 \$	2014 \$
CURRENT ASSETS			
Cash and cash equivalents	3	23,929,993	19,981,118
Trade and other receivables	4	1,182,875	856,569
Inventories	5	100,533	155,129
TOTAL CURRENT ASSETS		25,213,401	20,992,816
NON-CURRENT ASSETS			
Other receivables	4	256,744	218,972
Property, plant and equipment	6	128,414,437	81,561,234
Infrastructure	7	346,500,100	319,643,639
TOTAL NON-CURRENT ASSETS		475,171,281	401,423,845
TOTAL ASSETS		500,384,682	422,416,661
CURRENT LIABILITIES			
Trade and other payables	8	(2,929,606)	(3,290,346)
Current portion of long term borrowings	9	(308,305)	(241,839)
Provisions	10	(1,152,308)	(864,429)
TOTAL CURRENT LIABILITIES		(4,390,219)	(4,396,614)
NON-CURRENT LIABILITIES			
Long term borrowings	9	(1,769,834)	(676,545)
Trust Funds	11b	(1,720,354)	(1,451,233)
Provisions	10	(718,850)	(775,659)
TOTAL NON-CURRENT LIABILITIES		(4,209,038)	(2,903,437)
TOTAL LIABILITIES		(8,599,257)	(7,300,051)
NET ASSETS		491,785,425	415,116,612
EQUITY			
Retained surplus		81,202,660	79,439,316
Reserves - Cash Backed	11	17,197,660	14,456,865
Revaluation surplus	12	393,385,105	321,220,429
TOTAL EQUITY		491,785,425	415,116,612

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

**SHIRE OF HARVEY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2013		72,317,034	16,912,729	264,299,617	353,529,378
Comprehensive income					
Net result		4,666,422	0	0	4,666,422
Changes on revaluation of non-current assets				56,920,812	56,920,812
Total comprehensive income		4,666,422	0	56,920,812	61,587,234
Transfers from/(to) reserves		2,455,864	(2,455,864)	0	0
Balance as at 30 June 2014		79,439,320	14,456,865	321,220,429	415,116,612
Comprehensive income					
Net result		4,504,135	0	0	4,504,135
Changes on revaluation of non-current assets	12	0	0	72,164,677	72,164,677
Total comprehensive income		4,504,135	0	72,164,677	76,668,812
Transfers from/(to) reserves		(2,740,795)	2,740,795	0	0
Balance as at 30 June 2015		81,202,660	17,197,660	393,385,105	491,785,424

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

**SHIRE OF HARVEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2015 \$	2015 Budget \$	2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		16,181,540	16,212,602	14,907,739
Operating grants, subsidies and contributions		4,868,463	4,962,396	5,649,590
Fees and charges		6,380,380	6,269,248	6,457,737
Interest earnings		825,309	893,616	854,019
Other revenue		426,802	287,024	1,270,237
		<u>28,682,494</u>	<u>28,624,886</u>	<u>29,139,322</u>
Payments				
Employee costs		(9,439,262)	(10,583,495)	(10,103,559)
Materials and contracts		(7,095,077)	(9,882,108)	(9,685,200)
Utility charges		(849,521)	(936,044)	(832,029)
Interest expenses		(54,977)	(54,978)	(72,940)
Insurance expenses		(585,018)	(529,699)	(623,222)
Other expenditure		(929,118)	(968,510)	(1,085,311)
		<u>(18,952,973)</u>	<u>(22,954,834)</u>	<u>(22,402,261)</u>
Net cash provided by (used in) operating activities	13(b)	<u>9,729,521</u>	<u>5,670,052</u>	<u>6,737,061</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of Land and Buildings		(3,087,601)	(6,524,345)	(5,492,043)
Payments for purchase of property, plant & equipment		(2,082,792)	(2,851,368)	(2,016,886)
Payments for construction of infrastructure		(6,730,089)	(6,345,330)	(6,661,098)
Trust Movements		269,123		291,635
Non-operating grants, Subsidies and contributions		3,872,710	5,277,999	4,761,413
Proceeds from sale of fixed assets		792,272	838,500	859,691
Net cash provided by (used in) investment activities		<u>(6,966,377)</u>	<u>(9,604,544)</u>	<u>(8,257,288)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures		(240,400)	(241,839)	(290,483)
Proceeds from self supporting loans		25,976	115,000	14,949
Proceeds from new debentures		1,400,155	1,365,155	0
Net cash provided by (used in) financing activities		<u>1,185,731</u>	<u>1,238,316</u>	<u>(275,534)</u>
Net increase (decrease) in cash held		3,948,875	(2,696,176)	(1,795,761)
Cash at beginning of year		19,981,118	19,033,574	21,776,879
Cash and cash equivalents at the end of the year	13(a)	<u><u>23,929,993</u></u>	<u><u>16,337,398</u></u>	<u><u>19,981,118</u></u>

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

**SHIRE OF HARVEY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2015 Actual \$	2015 Budget \$	2014 Actual \$
Revenue				
Governance		71,797	20,858	66,860
General purpose funding		5,759,277	4,667,238	3,346,338
Law, order, public safety		418,040	974,588	757,582
Health		302,013	335,624	288,526
Education and welfare		64,509	27,128	53,136
Community amenities		3,891,157	4,836,163	4,345,321
Recreation and culture		3,370,868	4,553,197	3,161,571
Transport		2,914,405	2,670,993	4,038,721
Economic services		552,105	519,382	470,018
Other property and services		601,524	411,548	705,788
		<u>17,945,696</u>	<u>19,016,719</u>	<u>17,233,861</u>
Expenses				
Governance		(1,032,127)	(1,047,833)	(979,890)
General purpose funding		(1,593,256)	(1,536,462)	(1,593,220)
Law, order, public safety		(1,299,381)	(1,300,190)	(1,034,546)
Health		(980,294)	(1,056,274)	(940,968)
Education and welfare		(351,835)	(278,223)	(277,141)
Community amenities		(4,576,005)	(6,564,551)	(4,182,675)
Recreation and culture		(9,195,280)	(8,975,490)	(8,213,888)
Transport		(6,200,910)	(6,548,000)	(6,941,320)
Economic services		(1,239,357)	(1,407,664)	(1,252,224)
Other property and services		(3,104,111)	(1,776,619)	(1,656,982)
		<u>(29,572,554)</u>	<u>(30,491,306)</u>	<u>(27,072,854)</u>
Net result excluding rates		(11,626,858)	(11,474,587)	(9,838,993)
Adjustments for cash budget requirements:				
Non-cash expenditure and revenue				
(Profit)/Loss on asset disposals	20	1,460,046	146,248	(51,801)
Movement in deferred pensioner rates (non-current)		(17,558)	0	(9,289)
Movement in Accruals and other Non Cash		(227,899)	0	48,437
Movement in employee benefit provisions (non-current)		(170,858)	0	(74,999)
Depreciation and amortisation on assets	2(a)	8,153,575	6,505,000	7,093,479
Capital Expenditure and Revenue				
Purchase of land and buildings	6(b)	(3,087,601)	(6,524,345)	(5,492,043)
Purchase Furniture & Equipment	6(b)	(286,284)	(438,668)	(336,052)
Purchase Plant & Equipment	6(b)	(1,796,508)	(2,412,700)	(1,680,834)
Purchase of Infrastructure Assets	7(b)	(6,730,089)	(6,345,330)	(8,526,519)
Proceeds from disposal of fixed assets	20	792,272	838,500	859,691
Repayment of debentures	21(a)	231,377	(241,839)	(290,483)
Proceeds from new debentures	21(a)	1,400,155	1,480,155	0
Proceeds from self supporting loans		9,023	10,460	14,949
Transfers to reserves (restricted assets)	11	(6,685,085)	(4,594,116)	(2,622,793)
Transfers from reserves (restricted assets)	11	3,944,292	5,543,167	5,078,656
ADD Surplus/(deficit) July 1 b/fwd	22(b)	1,364,383	1,780,000	2,630,559
LESS Surplus/(deficit) June 30 c/fwd	22(b)	2,857,377	0	(1,364,383)
Total amount raised from general rate	22(a)	<u>(16,130,995)</u>	<u>(15,728,054)</u>	<u>(14,562,418)</u>

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

Critical accounting estimates

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

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

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 19 to these financial statements.

(b) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

(c) Cash and Cash Equivalents

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Trade and Other Receivables

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

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

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

(e) Inventories

General

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

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

Land held for sale

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

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

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

(f) Fixed Assets

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

Mandatory requirement to revalue non-current assets

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

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

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

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

In 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Land under control

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

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

Revaluation

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

Land under roads

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

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

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Depreciation

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

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 100 years
Furniture and Equipment	3 to 20 years
Heavy Plant and equipment	3 to 20 years
Light Plant and equipment	2 to 5 years
Roads	25 to 55 years
Footpaths	30 to 50 years
Drainage	60 to 80 years
Bridges	50 to 140 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Capitalisation threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities (Continued)

Income approach

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

Cost approach

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

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

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

(h) Financial Instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and subsequent measurement (continued)

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

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

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(i) Impairment of Assets

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

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

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

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

(j) Trade and Other Payables

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Employee Benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

(l) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(m) Provisions

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

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

(n) 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 Shire, are classified as finance leases.

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

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

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Investment in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

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

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

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

(p) Interests in Joint Arrangements

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.

(q) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(r) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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 Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

(t) Rounding Off Figures

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

(u) Comparative Figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) Budget Comparative Figures

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

(w) Materiality

Information is considered material if by its own omission it misstates or has the potential to adversely affect the decisions about the allocation of scarce resources made by users of a general purpose financial report or the rendering of accountability by preparers.

An amount of \$20,000 in any one account, transaction of variance is considered material.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	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 Shire, it is not anticipated the Standard will have any material effect.
(ii)	AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)	September 2012	1 January 2018	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 Shire (refer (i) above).
	[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]			
(iii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iv)	AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments [Operative date: Part C Financial Instruments - 1 January 2015]	December 2013	Refer title column	Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value. As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the Shire.
(v)	AASB 2014-3 Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	This Standard amends AASB 11: <i>Joint Arrangements</i> to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: <i>Business Combinations</i> , to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations. Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's financial statements.
(vi)	AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	August 2014	1 January 2016	This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(vi)	Continued			Given the Shire currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.
(vii)	AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	Consequential changes to various Standards arising from the issuance of AASB 15. It will require changes to reflect the impact of AASB 15.
(viii)	AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]	January 2015	1 January 2016	This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column. It is not anticipated it will have any significant impact on disclosures.
(ix)	AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality	January 2015	1 July 2015	This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn. It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(x) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]	March 2015	1 July 2016	The objective of this Standard is to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities. The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.

Notes:

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

(y) Adoption of New and Revised Accounting Standards

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

These new and revised Standards were:

AASB 2011-7
AASB 2012-3
AASB 2013-3
AASB 2013-8
AASB 2013-9 Parts A & B

Most of the Standards adopted had a minimal effect on the accounting and reporting practices of the Shire as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES	2015	2014
	\$	\$
(a) Net Result		
The Net result includes:		
(i) Charging as an expense:		
Significant expense and revenue		
General purpose funding	0	0
Auditors remuneration		
- Audit of the annual financial report	17,200	19,474
- Risk Management Review	11,800	0
- Other services	2,269	0
Depreciation		
Buildings	1,787,856	846,796
Furniture & Equipment	175,412	171,545
Plant & Equipment	1,294,696	862,357
Roads	3,756,011	3,698,231
Footpaths	404,943	395,592
Drainage	563,812	811,366
Bridges	133,160	265,425
Other Infrastructure	37,685	42,167
	<u>8,153,575</u>	<u>7,093,479</u>
Interest expenses (finance costs)		
Debentures	60,889	68,716
	<u>60,889</u>	<u>68,716</u>
Rental charges		
- Operating leases	17,440	15,529
	<u>17,440</u>	<u>15,529</u>
	<u>2015</u>	<u>2015</u>
	<u>Actual</u>	<u>Budget</u>
	<u>\$</u>	<u>\$</u>
Interest earnings		<u>2014</u>
- Reserve funds	440,321	<u>Actual</u>
- Other funds	321,248	<u>\$</u>
Other interest revenue (refer note 26)	63,740	
	<u>825,309</u>	<u>427,009</u>
	<u>893,616</u>	<u>369,031</u>
		<u>57,979</u>
		<u>854,019</u>

**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

"Together, towards a better lifestyle."

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Members of Council, civic functions, community sail training and media costs.

GENERAL PURPOSE FUNDING

Rating and general purpose grants.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local-laws, fire prevention, ranger services and animal control.

HEALTH

Assistance with operation of maternal and infant health centres, Meat and food inspection, Mosquito, pests and disease outbreak prevention and control.

EDUCATION AND WELFARE

Assistance to aged care residences, voluntary services and Community welfare orientated facilities.

COMMUNITY AMENITIES

Rubbish collection services, operation of tip, administration of the Town Planning Scheme and maintenance of Cemeteries.

RECREATION AND CULTURE

Maintenance of halls, recreation and cultural facilities, sports grounds, parks, gardens, beaches and reserves. Operation of Libraries, Aquatic Centres, Arts Centres and Museums.

TRANSPORT

Construction and maintenance of roads, drainage works, footpaths, parking facilities, traffic signs, street lighting and street cleaning.

ECONOMIC SERVICES

Tourism and area promotion, rural services (weed control) and implementation of building controls.

OTHER PROPERTY AND SERVICES

Private works, Public Works Overheads, Plant Operation Costs, Materials, Land Acquisition, Engineering Salaries and Workers Compensation.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions		Opening Balance ⁽¹⁾ 1/07/13 \$	Received ⁽²⁾ 2013/14 \$	Expended ⁽³⁾ 2013/14 \$	Closing Balance ⁽¹⁾ 30/06/14 \$	Received ⁽²⁾ 2014/15 \$	Expended ⁽³⁾ 2014/15 \$	Closing Balance 30/06/15 \$
Grant/Contribution	Function/ Activity							
Grant for Bridgeworks	Transport	152,425	0	38,000	114,425	0	(114,425)	0
Royalties for Regions		238,350	0	202,712	35,638	0	(35,638)	0
FESA	Law, Order	0	42,837	0	42,837	42,837	(42,837)	42,837
GP Grants	GP	0	0	0	0	2,422,482	0	2,422,482
Childcare Review	Community	0	0	0	0	58,352	(20,478)	37,874
Myalup Dune Restoration	Recreation	0	0	0	0	21,060	(13,060)	8,000
Childcare Equipment	Community	0	0	0	0	15,000	0	15,000
Binningup Surf Lifesaving	Recreation	0	0	0	0	25,602	(5,230)	20,372
Binningup Christian Youth Camp	Recreation	0	0	0	0	20,000	(3,269)	16,731
Total		390,775	42,837	240,712	192,900	2,605,333	(234,937)	2,563,296

Notes:

- (1)** - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (2)** - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3)** - Grants/contributions which had been recognised as revenues in a previous reporting period and which were expended in the current reporting period in the manner specified by the contributor.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2015 \$	2014 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		5,018,490	4,081,327
Restricted		<u>18,911,503</u>	<u>15,899,791</u>
		<u><u>23,929,993</u></u>	<u><u>19,981,118</u></u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Municipal Trust	11b	1,720,354	1,451,233
LLC Capital & Major Mtce	11	799,043	710,619
LLC Aquatic Major Mtce	11	1,033,966	884,152
LLC Gym Equipment Reserve	11	50,000	0
HRCC Major Mtce	11	263,826	231,870
BRC Capital & Major Mtce	11	128,251	114,113
Building Reserve	11	1,640,030	1,457,220
District Revaluation Reserve	11	136,445	95,000
Bridge Mtce Reserve	11	185,974	179,466
Harvey Infrastructure Reserve	11	1,140,330	1,138,060
Provision for Employee Entitlements Reserve	11	718,030	667,972
Office Equipment Reserve	11	391,948	281,732
Plant Reserve	11	1,716,935	1,923,634
Yarloop Heritage Reserve	11	60,525	58,407
Land Acquisition Reserve	11	657,453	508,995
Refuse Management Reserve	11	1,762,193	1,047,646
Sullage Pit Major Mtce Reserve	11	213,205	205,744
Recreation Facilities Reserve	11	333,519	435,718
Insurance Reserve	11	295,766	232,389
Coastal Communities Reserve	11	1,561,638	1,548,758
Alcoa - Yarloop Townscape Reserve	11	314,820	420,802
Cashflow Reserve	11	1,970,000	1,970,000
Unspent grants & Contributions Reserve	11	<u>1,823,766</u>	<u>344,570</u>
		<u><u>18,918,017</u></u>	<u><u>15,908,100</u></u>
Includes accrued interest of \$6,514			
4 TRADE AND OTHER RECEIVABLES			
Current			
Rates outstanding		82,032	150,135
Sundry debtors		854,346	381,584
Accrued Income		230,275	314,390
Loans - clubs/institutions		<u>16,222</u>	<u>10,460</u>
		<u><u>1,182,875</u></u>	<u><u>856,569</u></u>
Non-current			
Rates outstanding - pensioners		170,963	153,405
Loans - clubs/institutions		<u>85,781</u>	<u>65,567</u>
		<u><u>256,744</u></u>	<u><u>218,972</u></u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2014 \$
5. INVENTORIES		
Current		
Fuel and materials	42,087	36,928
LLC Stock	8,446	18,201
Land held for resale - cost		
Cost of acquisition	50,000	100,000
Development costs	0	0
	<u>100,533</u>	<u>155,129</u>
 6 (a). PROPERTY, PLANT AND EQUIPMENT		
Land and buildings		
Freehold land at:		
- At Fair Value	14,337,100	13,561,100
	<u>14,337,100</u>	<u>13,561,100</u>
Buildings at:		
- At Fair Value	110,095,664	62,175,383
Less: accumulated depreciation	(1,787,856)	0
	<u>108,307,808</u>	<u>62,175,383</u>
 Total Land and Buildings	<u>122,644,908</u>	<u>75,736,483</u>
 Furniture and Equipment		
- At Fair Value	1,307,822	937,628 ***
Less accumulated depreciation	(317,197)	(55,992)
	<u>990,625</u>	<u>881,636</u>
 Plant and Equipment		
- At Fair Value	6,300,273	5,155,487 ***
Less accumulated depreciation	(1,604,264)	(264,290)
	<u>4,696,009</u>	<u>4,891,197</u>
 Other PPE (Includes Artwork)		
- At Cost	0	51,918
- At Fair Value	82,895	0
	<u>82,895</u>	<u>51,918</u>
	<u>128,414,437</u>	<u>81,561,234</u>

**** Both Fair Value and Depreciation were understated in the 2013/14 Financial Report while the Net Value remained unchanged. This has been fixed and is reflected in the differing FV amounts.

During the 2014/15 financial year, Council decided to create a separate category called Other Asset, the majority of which represents artwork that was previously reported under Furniture and Equipment.

The fair value of property, plant and equipment is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown as cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Freehold land	13,561,100		0	776,000	0	0	0	14,337,100
Total land	13,561,100	0	0	776,000	0	0	0	14,337,100
Buildings	62,175,383	3,087,601	0	44,832,680	0	(1,787,856)	0	108,307,808
Total buildings	62,175,383	3,087,601	0	44,832,680	0	(1,787,856)	0	108,307,808
Total land and buildings	75,736,483	3,087,601	0	45,608,680	0	(1,787,856)	0	122,644,908
Furniture and Equipment	881,636	286,284	(1,883)	0	0	(175,412)	0	990,625
Plant & Equipment	4,891,197	1,796,508	(697,000)	0	0	(1,294,696)	0	4,696,009
Other (Includes Artwork)	51,918	0	0	30,977	0	0	0	82,895
Total property, plant and equipment	81,561,234	5,170,393	(698,883)	45,639,657	0	(3,257,964)	0	128,414,437

The revaluation of property, plant & equipment assets resulted in an increase on revaluation of \$45,639,657 in the net value.

All of this increase was credited to the revaluation surplus in the Shire's equity (refer Note) and was recognised as Changes on Revaluation of non-current assets in the Statement of Comprehensive Income.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Land and buildings					
Freehold land	2 & 3	Sales Comparison Approach to market type properties and the Cost Approach to non-market type properties.	Valuation completed by Griffen Valuation Advisory.	30th June 2014	Price per m2
Buildings - Specialised	3	Cost Approach using depreciated replacement cost	Valuation completed by APV Valuers & Asset Management.	1st July 2014	Actual dimensions and unit rates derived from market evidence
Other Structures	3	Cost Approach using depreciated replacement cost	Valuation completed by APV Valuers & Asset Management.	1st July 2014	Actual dimensions and unit rates derived from market evidence
Furniture and Equipment	3	Cost Approach using depreciated replacement cost	Management Valuation	30th June 2013	Price per item
Plant & Equipment	3	Market Approach using recent observable market data for similar items	Management Valuation	30th June 2013	Price per item
	2 & 3	Cost Approach using depreciated replacement cost	Management Valuation	30th June 2013	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other (includes Artwork)	2	Market Approach using recent observable market data for similar items	Valuation completed by APV Valuers & Asset Management.	30th June 2015	Comparison to recent sales of artwork with similar characteristics adjusted to reflect condition and comparability.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2014 \$
7 (a). INFRASTRUCTURE		
Roads		
- At Fair Value	276,372,153	347,892,943
Less accumulated depreciation	<u>0</u>	<u>(76,057,000)</u>
	276,372,153	271,835,943
Footpaths		
- At Fair Value	14,392,846	19,481,477
Less accumulated depreciation	<u>0</u>	<u>(5,404,944)</u>
	14,392,846	14,076,533
Drainage		
- At Fair Value	30,603,613	40,568,304
Less accumulated depreciation	<u>0</u>	<u>(12,122,741)</u>
	30,603,613	28,445,563
Bridges		
- At Fair Value	25,131,488	13,315,860
Less accumulated depreciation	<u>0</u>	<u>(9,480,435)</u>
	25,131,488	3,835,425
Other Infrastructure		
- At Cost	0	1,750,504
Less accumulated depreciation	<u>0</u>	<u>(300,329)</u>
	0	1,450,175
	<u>346,500,100</u>	<u>319,643,639</u>

The fair value of infrastructure is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown as cost. Given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and, where appropriate, the fair value is updated to reflect current market conditions.

This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires infrastructure to be shown at fair value.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

7. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

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

	Balance as at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of the Year \$
Roads	271,835,943	5,580,713	0	2,711,508	0	(3,756,011)	0	276,372,153
Footpaths	14,076,533	556,108	0	165,148	0	(404,943)	0	14,392,846
Drainage	28,445,563	340,236	0	2,381,626	0	(563,812)	0	30,603,613
Bridges	3,835,425	162,485	0	21,266,738	0	(133,160)	0	25,131,488
Other Infrastructure	1,450,175	90,547	(1,503,037)	0	0	(37,685)	0	0
Total infrastructure	<u>319,643,639</u>	<u>6,730,089</u>	<u>(1,503,037)</u>	<u>26,525,020</u>	<u>0</u>	<u>(4,895,611)</u>	<u>0</u>	<u>346,500,100</u>

The revaluation of infrastructure assets resulted in an increase on revaluation of \$26,525,020 in the net value of infrastructure.

All of this increase was credited to the revaluation surplus in the Shire's equity (refer Note 12) and was recognised as Changes on Revaluation of non-current assets in the Statement of Comprehensive Income.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

7. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Roads	3	Cost Approach using depreciated replacement cost	Road pickup was completed by Tallis	30th June 2015	Unit rates used were based on previous report by Opus (June 2014) plus CPI. Unit rates are per m2. Valuation is based on the condition ratings supplied by Tallis
Footpaths	3	Cost Approach using depreciated replacement cost	Footpath pickup was completed by Tallis	30th June 2015	Valuation is based on construction cost and current condition. Unit costs are per industry standard for concrete. Unit rates are per m2.
Drainage	3	Cost Approach using depreciated replacement cost	Management Valuation	30th June 2015	Valuation is based on construction cost and remaining useful life. Unit costs have been developed over the years to reflect the industry standard. The unit costs used were the same as 2013/14 plus 1.3%. Unit rates are per m and per item.
Bridges	3	Cost Approach using depreciated replacement cost	Valuation completed by APV Valuers & Asset Management.	30th June 2015	Actual dimensions and unit rates derived from market evidence
Other Infrastructure	3	Cost Approach using depreciated replacement cost	Management Valuation	30th June 2015	Other infrastructure included underground power of which Council has no control and which was the majority of the Asset Class.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015	2014
	\$	\$

8. TRADE AND OTHER PAYABLES

Current

Sundry creditors	(2,770,579)	(3,157,966)
Accrued interest on debentures	(13,218)	(7,306)
Accrued salaries and wages	(145,809)	(125,074)
	<u>(2,929,606)</u>	<u>(3,290,346)</u>

9. LONG-TERM BORROWINGS

Current

Secured by floating charge		
Debentures	(308,305)	(241,839)
	<u>(308,305)</u>	<u>(241,839)</u>

Non-current

Secured by floating charge		
Debentures	(1,769,834)	(676,545)
	<u>(1,769,834)</u>	<u>(676,545)</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS

Analysis of Total Provisions

Current	(1,152,308)	(864,429)
Non-Current	(718,850)	(775,659)
	<u>(1,871,158)</u>	<u>(1,640,088)</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2015 Budget \$	2014 \$
11. RESERVES - CASH BACKED			
(a) LLC Capital & Major Mtce			
Opening balance	710,619	710,619	585,690
Amount set aside / transfer to reserve	185,769	177,559	124,929
Amount used / transfer from reserve	(97,346)	(97,000)	0
	<u>799,042</u>	<u>791,178</u>	<u>710,619</u>
(b) LLC Aquatic Major Mtce			
Opening balance	884,152	884,152	650,776
Amount set aside / transfer to reserve	182,062	169,977	233,376
Amount used / transfer from reserve	(32,248)	(534,000)	0
	<u>1,033,966</u>	<u>520,129</u>	<u>884,152</u>
(c) HRCC Major Mtce			
Opening balance	231,870	231,870	126,486
Amount set aside / transfer to reserve	108,408	105,395	105,384
Amount used / transfer from reserve	(76,452)	(74,225)	0
	<u>263,826</u>	<u>263,040</u>	<u>231,870</u>
(d) BRC Capital & Major Mtce			
Opening balance	114,113	114,113	99,862
Amount set aside / transfer to reserve	14,138	13,994	14,251
Amount used / transfer from reserve	0	(20,000)	0
	<u>128,251</u>	<u>108,107</u>	<u>114,113</u>
(e) Building Reserve			
Opening balance	1,457,220	1,457,220	1,446,584
Amount set aside / transfer to reserve	342,844	341,287	161,572
Amount used / transfer from reserve	(160,035)	(530,000)	(150,936)
	<u>1,640,029</u>	<u>1,268,507</u>	<u>1,457,220</u>
(f) District Revaluation Reserve			
Opening balance	95,000	95,000	0
Amount set aside / transfer to reserve	41,445	3,325	95,000
Amount used / transfer from reserve	0	0	0
	<u>136,445</u>	<u>98,325</u>	<u>95,000</u>
(g) Bridge Mtce Reserve			
Opening balance	179,466	179,466	172,140
Amount set aside / transfer to reserve	6,508	6,281	7,326
Amount used / transfer from reserve	0	0	0
	<u>185,974</u>	<u>185,747</u>	<u>179,466</u>
(h) Harvey Infrastructure Reserve			
Opening balance	1,138,059	1,138,059	1,129,963
Amount set aside / transfer to reserve	41,270	39,832	48,097
Amount used / transfer from reserve	(39,000)	(39,000)	(40,000)
	<u>1,140,329</u>	<u>1,138,891</u>	<u>1,138,059</u>
(i) Provision for Employee Entitlements Reserve			
Opening balance	667,972	667,972	695,200
Amount set aside / transfer to reserve	74,223	73,534	79,587
Amount used / transfer from reserve	(24,164)	(39,300)	(106,815)
	<u>718,031</u>	<u>702,206</u>	<u>667,972</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2015 Budget \$	2014 \$
11. RESERVES - CASH BACKED (CONTINUED)			
(j) Office Equipment Reserve			
Opening balance	281,732	281,732	174,311
Amount set aside / transfer to reserve	110,217	109,532	107,421
Amount used / transfer from reserve	0	(121,000)	0
	<u>391,949</u>	<u>270,264</u>	<u>281,732</u>
(k) Plant Reserve			
Opening balance	1,923,634	1,923,634	1,733,290
Amount set aside / transfer to reserve	905,758	898,077	532,088
Amount used / transfer from reserve	(1,112,456)	(1,440,100)	(341,744)
	<u>1,716,936</u>	<u>1,381,611</u>	<u>1,923,634</u>
(l) Yarloop Heritage Reserve			
Opening balance	58,407	58,407	56,022
Amount set aside / transfer to reserve	2,118	2,044	2,385
Amount used / transfer from reserve	0	(10,000)	0
	<u>60,525</u>	<u>50,451</u>	<u>58,407</u>
(m) Land Acquisition Reserve			
Opening balance	508,995	508,995	488,214
Amount set aside / transfer to reserve	148,458	277,815	20,781
Amount used / transfer from reserve	0	0	0
	<u>657,453</u>	<u>786,810</u>	<u>508,995</u>
(n) Refuse Management Reserve			
Opening balance	1,047,646	1,057,666	494,095
Amount set aside / transfer to reserve	714,547	368,924	553,551
Amount used / transfer from reserve	0	(300,000)	0
	<u>1,762,193</u>	<u>1,126,590</u>	<u>1,047,646</u>
(o) Sullage Pit Major Mtce Reserve			
Opening balance	205,744	206,776	32,380
Amount set aside / transfer to reserve	7,461	6,247	173,364
Amount used / transfer from reserve	0	(18,000)	0
	<u>213,205</u>	<u>195,023</u>	<u>205,744</u>
(p) Recreation Facilities Reserve			
Opening balance	435,719	435,719	417,930
Amount set aside / transfer to reserve	15,801	15,250	17,788
Amount used / transfer from reserve	(118,000)	(118,000)	0
	<u>333,520</u>	<u>332,969</u>	<u>435,719</u>
(q) Insurance Reserve			
Opening balance	232,389	232,389	200,383
Amount set aside / transfer to reserve	63,376	8,134	32,006
Amount used / transfer from reserve	0	0	0
	<u>295,765</u>	<u>240,523</u>	<u>232,389</u>
(r) Coastal Communities Reserve			
Opening balance	1,548,758	1,546,258	1,568,084
Amount set aside / transfer to reserve	56,163	54,119	66,744
Amount used / transfer from reserve	(43,283)	(145,002)	(86,070)
	<u>1,561,638</u>	<u>1,455,374</u>	<u>1,548,758</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2015 Budget \$	2014 \$
11. RESERVES - CASH BACKED (CONTINUED)			
(s) Alcoa - Yarloop Townscape Reserve			
Opening balance	420,802	420,803	453,600
Amount set aside / transfer to reserve	15,260	14,754	19,306
Amount used / transfer from reserve	(121,242)	(73,000)	(52,104)
	<u>314,820</u>	<u>362,557</u>	<u>420,802</u>
(t) Unspent Grants & Contributions Reserve			
Opening balance	344,570	344,570	4,602,720
Amount set aside / transfer to reserve	1,629,259	10,561	42,837
Amount used / transfer from reserve	(150,063)	(199,540)	(4,300,987)
	<u>1,823,766</u>	<u>155,591</u>	<u>344,570</u>
(u) Cashflow Reserve			
Opening balance	1,970,000	1,970,000	1,785,000
Amount set aside / transfer to reserve	1,970,000	1,847,475	185,000
Amount used / transfer from reserve	(1,970,000)	(1,785,000)	0
	<u>1,970,000</u>	<u>2,032,475</u>	<u>1,970,000</u>
(v) LLC Gym Equipment Reserve			
Opening balance	0	0	0
Amount set aside / transfer to reserve	50,000	50,000	0
Amount used / transfer from reserve	0	0	0
	<u>50,000</u>	<u>50,000</u>	<u>0</u>
TOTAL RESERVES	<u>17,197,660</u>	<u>13,516,368</u>	<u>14,456,867</u>
 Total Opening balance	 14,456,867	 14,465,420	 16,912,730
Total Amount set aside / transfer to reserve	6,685,085	4,594,116	2,622,793
Total Amount used / transfer from reserve	(3,944,292)	(5,543,168)	(5,078,656)
TOTAL RESERVES	<u>17,197,660</u>	<u>13,516,368</u>	<u>14,456,867</u>

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

- (a) LLC Capital & Major Mtce**
- to be used to fund capital and major maintenance works of the Leschenault Leisure Centre (Dry Areas)
- (b) LLC Aquatic Major Mtce**
- to be used to fund capital and major maintenance works of the Leschenault Leisure Centre (Wet Area)
- (c) HRCC Major Mtce**
- to be used to fund capital and major maintenance works of the Harvey Recreation and Culture Centre.
- (d) BRC Capital & Major Mtce**
- to be used to fund capital and major maintenance works of the Binningup Recreation Centre.
- (e) Building Reserve**
- to be used to fund capital and major maintenance works of the Council Buildings.
- (f) District Revaluation Reserve**
- to be used to fund whole of shire, gross rental revaluations by the Value General.
- (g) Bridge Mtce Reserve**
- to be used to fund capital and major maintenance work of Council Bridges.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

11. RESERVES - CASH BACKED (CONTINUED)

- (h) Harvey Infrastructure Reserve**
- for funding towards development, capital and major maintenance works within the Harvey Townsite.
- (i) Provision for Employee Entitlements Reserve**
- to be used to fund gratuity, annual and long service leave requirements.
- (j) Office Equipment Reserve**
- to be used for the purchase of office equipment.
- (k) Plant Reserve**
- to be used for the purchase of plant and equipment.
- (l) Yarloop Heritage Reserve**
- to be used to fund Yarloop Heritage Small Grants (\$1,000) program.
- (m) Land Acquisition Reserve**
- to be used for the acquisition of land for either heritage, development or community purposes.
- (n) Refuse Management Reserve**
- to be used for major maintenance and rehabilitation works to refuse sites.
- (o) Sullage Pit Major Mtce Reserve**
- to be used for major maintenance and rehabilitation works to the sullage pit.
- (p) Recreation Facilities Reserve**
- to be used to fund projects in relation to Reserves or structures on Reserves.
- (q) Insurance Reserve**
- to be used to fund self insurance and payment of excess insurance claims.
- (r) Coastal Communities Development Reserve**
- to be used for the benefit of the Shire's coastal communities in and around the townsites of Binningup and Myalup through the provision of infrastructure and community development projects.
- (s) Alcoa - Yarloop Townscape Reserve**
- to be used for funding Capital Works of the Yarloop Townscape Development.
- (t) Unspent Grants & Contributions Reserve**
- to be used to separate and protect prepaid or unspent grants and contributions for allocation against intended works and services in the period of expenditure.
- (u) Cashflow Reserve**
- to be used as cashflow to help fund outstanding creditors or liabilities payable from 30 June until majority of general rates cashflow received.
- (v) LLC Gymnasium Equipment Reserve**
- to be used for the replacement of gym equipment at the Leschenault Leisure Centre.

All other Reserve accounts are expected to be ongoing in that as funds are utilised within a set period, further transfers to the Reserve Account are expected.

11b. TRUSTS - CASH BACKED

	BALANCE 1-Jul-14	2014/ 2015 RECEIPTS	2014/15 PAYMENTS	BALANCE 30-Jun-15
Contribution to Works & Grants	143,329	2,513	(3,138)	142,704
Road Maintenance	114,394	3,448	-	117,842
Alcoa Harvey Sustainability Fund	943,635	246,859	-	1,190,494
Harvey Commonage	-	11,908	-	11,908
Lake Preston Road Maintenance	249,874	7,532	-	257,406
	<u>1,451,232</u>	<u>272,260</u>	<u>(3,138)</u>	<u>1,720,354</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

12. REVALUATION SURPLUS

	2015 \$	2014 \$
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:		
(a) Land		
Opening balance	13,861,100	18,852,100
Revaluation increment	776,000	0
Revaluation decrement	0	(4,991,000)
	<u>14,637,100</u>	<u>13,861,100</u>
(b) Buildings		
Opening balance	32,076,734	0
Revaluation increment	44,832,683	32,076,734
	<u>76,909,417</u>	<u>32,076,734</u>
(c) Furniture & Equipment		
Opening balance	13,034	13,034
Revaluation increment	0	0
	<u>13,034</u>	<u>13,034</u>
(d) Plant & Equipment		
Opening balance	417,595	347,760
Revaluation increment	0	69,835
	<u>417,595</u>	<u>417,595</u>
(e) Roads		
Opening balance	** 233,376,104	206,415,263
Revaluation increment	2,711,504	26,960,841
	<u>236,087,608</u>	<u>233,376,104</u> **
(f) Drainage		
Opening balance	** 24,901,359	22,264,979
Revaluation increment	2,381,626	2,636,380
	<u>27,282,985</u>	<u>24,901,359</u>
(g) Footpaths		
Opening balance	** 11,875,236	11,707,214
Revaluation increment	165,148	168,022
	<u>12,040,384</u>	<u>11,875,236</u>
(h) Bridges		
Opening balance	** 4,699,267	4,699,267
Revaluation increment	21,266,738	0
	<u>25,966,005</u>	<u>4,699,267</u>
f) Other PPE (Includes Artwork)		
Opening balance	0	0
Revaluation increment	30,977	0
	<u>30,977</u>	<u>0</u>
TOTAL ASSET REVALUATION SURPLUS	<u><u>393,385,105</u></u>	<u><u>321,220,429</u></u>

** Prior to 2014/15 all infrastructure revaluation movements were reported in one Infrastructure Revaluation Reserve. From 2014/15 this total Infrastructure Revaluation Reserve has been reported against the correct subclass of infrastructure.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2015 \$	2015 Budget \$	2014 \$
Cash and cash equivalents	<u>23,929,993</u>	<u>16,337,398</u>	<u>19,981,118</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	4,504,135	4,253,467	4,666,422
Non-cash flows in Net result:			
Depreciation	8,153,575	6,505,000	7,093,479
(Profit)/Loss on sale of asset	1,460,046	(146,248)	(51,801)
Changes in assets and liabilities:			
(Increase)/Decrease in receivables	(390,051)	79,580	(122,002)
(Increase)/Decrease in inventories	54,596	45,000	89,632
Increase/(Decrease) in payables	(411,140)	167,916	1,509,018
Increase/(Decrease) in provisions	231,070	0	122,144
Gifted Assets	(415,408)	0	(1,865,421)
Grants contributions for the development of assets	<u>(3,457,302)</u>	<u>(5,277,999)</u>	<u>(4,761,413)</u>
Net cash from operating activities	<u>9,729,521</u>	<u>5,670,052</u>	<u>6,680,059</u>

	2015 \$	2014 \$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	5,000	5,000
Credit card balance at balance date	<u>(3,530)</u>	<u>(3,617)</u>
Total amount of credit unused	<u>1,470</u>	<u>1,383</u>
Loan facilities		
Loan facilities - current	(308,305)	(241,839)
Loan facilities - non-current	<u>(1,769,834)</u>	<u>(676,545)</u>
Total facilities in use at balance date	<u>(2,078,139)</u>	<u>(918,384)</u>
Unused loan facilities at balance date	<u>1,470</u>	<u>1,383</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

14. CONTINGENT LIABILITIES

The Shire of Harvey has no contingent liabilities.

15. CAPITAL AND LEASING COMMITMENTS	2015	2014
	\$	\$
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but		
Payable:		
- not later than one year	7,172	7,110
- later than one year but not later than five years	23,907	31,079
- later than five years	0	0
	<u>31,079</u>	<u>38,189</u>

(b) Capital Expenditure Commitments

Contracted for:		
- capital expenditure projects	241,075	1,724,741
- plant & equipment purchases	0	430,000
Payable:		
- not later than one year	241,075	0

The capital expenditure projects outstanding at the end of the current reporting period represents the Australind Office Expansion.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

16. JOINT VENTURE ARRANGEMENTS

Bunbury Harvey Regional Council

The City of Bunbury and the Shire of Harvey operate the Bunbury Harvey Regional Council. The Regional Council was constituted with Bunbury having 89.6% interest and Harvey having 10.4% interest.

		2015	2014
		\$	\$
Equity in Joint Venture			
City of Bunbury	89.60%	8,644,923	8,349,375
Shire of Harvey	10.40%	1,003,428	969,124
		<u>9,648,351</u>	<u>9,318,499</u>

Shires of Harvey & Dardanup Joint Town Planning Scheme No.1

The Shire of Harvey and the Shire of Dardanup operate the Joint Town Planning Scheme No.1 for the purpose of (among other things) providing provisions for the construction of roads and a new bridge within the scheme area.

As a condition of subdivisional development within the scheme area, the Shire of Harvey has collected monies from developers which will go towards the construction of the new Collie River bridge.

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2015	2014
	\$	\$
Governance	5,264,300	2,805,301
Law, order, public safety	3,075,004	2,435,307
Health	235,927	61,301
Education and welfare	8,256,094	7,743,804
Community amenities	19,757,501	3,247,145
Recreation and culture	78,026,098	42,771,367
Transport	346,500,100	319,551,903
Economic services	8,565,253	17,945,185
Other property and services	5,111,731	4,883,560
	<u>474,792,008</u>	<u>401,444,873</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015	2014	2013
18. FINANCIAL RATIOS			
Current ratio	1.716	1.366	2.203
Asset sustainability ratio	1.172	1.377	1.002
Debt service cover ratio	29.360	19.675	13.647
Operating surplus ratio	0.025	(0.003)	(0.163)
Own source revenue coverage ratio	0.897	0.949	0.790

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Information relating to the **asset consumption ratio** and the **asset renewal funding ratio** can be found at Supplementary Ratio Information of this document.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

19. TRUST FUNDS

Funds held at balance date over which the Shire has no control and which are not included in the financial statements are as follows:

	Balance 1 July 2014 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June 2015 \$
Bonds	1,118,849	487,335	(150,825)	1,455,359
Sundry Trust Rec/Pay	1,534	4,059	(750)	4,843
Joint Scheme Costs - Bridge Levy	8,074,649	1,386,014	(499,405)	8,961,258
Unclaimed Monies	10,424	200	0	10,624
Nomination Deposits	0	0	0	0
Hall Deposits	0	0	0	0
Rates in Suspense	436	0	0	436
Meat Inspection Surplus	425,220	97,022	(214,624)	307,618
Clifton Park Community Reserve	9,262	0	0	9,262
Harvey Oral History Society	30	0	0	30
Calm - Contribution to Works	0	0	0	0
Social Club Funds	8,303	287	0	8,590
Community Sail Training	13,542	8,500	(8,891)	13,151
LIMA	2,000	0	0	2,000
Pit Reinstatement	71,269	2,148	0	73,417
Town Planning Scheme - No 3	318,992	9,616	0	328,608
POS - Australind	399,106	11,756	(110,000)	300,862
POS - Binningup	374	11	0	385
POS - Old Coast Road	326,206	9,634	(80,000)	255,840
POS - Brunswick & Roelands	827	25	0	852
POS - Harvey	40,948	1,234	0	42,182
Interest (Muni ex Trust)	438,615	41,361	(6,206)	473,770
Local Planning Policy No 15.21	684	969	0	1,653
Specified Area Rates	24,141	30,029	(3,438)	50,732
	<u>11,285,409</u>			<u>12,301,472</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Plant and Equipment						
H9033 Hyundai Santa Fe	20,623	16,000	16,364	22,000	(4,259)	6,000
H9001 Toyota Prado	0	30,500	0	44,000	0	13,500
H9083 Holden Commodore	14,060	14,548	17,273	14,773	3,213	225
H9012 Holden Commodore	15,623	14,897	19,091	14,545	3,468	(352)
39 (lot 53) George Ave Brunsw	50,400	0	130,000	0	79,600	0
Lanier MP9000 Photocopier	1,882	0	0	0	(1,882)	0
H9059 Mitsubishi Triton	20,000	31,598	20,455	40,245	455	8,647
H9007 Mitsubishi Triton	0	24,509	0	30,000	0	5,491
H9084 Mitsubishi Triton	28,124	19,634	19,545	20,909	(8,579)	1,275
P9093 FB Landcruiser	0	20,444	0	18,647	0	(1,797)
H9047 2012 FB Landcruiser	0	12,759	0	10,000	0	(2,759)
H9010 Holden Commodore	15,623	15,136	17,273	14,545	3,213	(591)
H9011 Holden Commodore	16,062	19,005	20,000	16,364	3,938	(2,641)
H9091 Holden Colorado	21,200	17,000	23,636	26,000	2,436	9,000
H9045 Holden Captiva	21,044	18,851	20,000	21,818	(1,043)	2,967
H9061 Holden VF Evoke	14,060	14,665	18,182	15,455	(3,256)	790
H9081 Holden Commodore	15,368	19,000	16,818	15,000	1,450	(4,000)
H9079 Toyota Corolla	15,120	8,400	11,818	15,000	(3,302)	6,600
H9018 - Bomag MTR	29,652	38,500	28,000	30,000	(1,652)	(8,500)
H9074 - KubotaTractor	11,000	15,900	12,000	20,000	1,000	4,100
H9020 - Mitsubishi Fuso	60,354	86,400	53,727	40,000	(6,627)	(46,400)
H9016 - Mitsubishi Truck	68,247	86,000	64,182	40,000	(4,065)	(46,000)
H9043 - 2010 Hino 816 Dump	36,749	39,900	27,818	10,000	(8,931)	(29,900)
H9054 Kubota Tractor	21,143	26,500	18,000	15,000	(3,143)	(11,500)
H9080 Kubota Tractor	8,641	11,000	8,000	20,000	(640)	9,000
H9078 - Holden Colorado	11,705		9,091		(2,614)	0
H9089 Holden Colorado		34,000		26,000	0	(8,000)
H9070 Holden Colorado		21,663		24,545	0	2,882
H9075 Holden Colorado		5,500		17,000	0	11,500
H9050 Sundry Plant		55,000		0	0	(55,000)
H9019 Isuzu Tip Truck		48,810		39,092	0	(9,718)
H9009 Toyota Landcruiser		17,700		4,000	0	(13,700)
H9006 Mitsubishi Tip Truck		36,000		40,000	0	4,000
12506 Pig Trailer		9,600		10,000	0	400
H9003 Holden Colorado	22,756	24,500	25,455	27,000	2,698	2,500
H9037 Holden Colorado	20,103	32,000	25,455	26,000	5,352	(6,000)
H9062 Holden Commodore	16,054	15,303	17,273	16,364	1,218	1,061
H9004 Toyota Hilux	30,086	30,759	30,909	30,286	824	(473)
H9060 Holden Commodore	15,055	15,250	17,727	15,455	2,673	205
H9002 Toyota Prado	44,000	35,225	44,318	44,545	318	9,320
H9077 Holden VF	16,495	14,665	20,000	15,455	3,505	790
H9028 - PZ29 Husqvarna LM	9,997	12,000	2,135	15,000	(7,862)	3,000
H9027 - Walker Mower	16,849	22,500	3,182	20,000	(13,667)	(2,500)
H9042 Holden Commodore	16,055	15,283	17,273	16,364	1,218	1,081
H9013 Holden Commodore	21,438	15,069	17,273	14,318	(2,066)	(751)
Townscape***	1,503,037	0	0	0	(1,503,037)	
	2,248,604	1,061,973	792,272	915,725	(1,460,046)	(146,248)

Profit	116,579	86,675
Loss	(1,576,625)	(232,923)
	(1,460,046)	146,248

*** Townscape is included in the category of Other Infrastructure. During the process of revaluation to Fair Value it became apparent that the majority of townscape was for underground power which Council has no control or ownership. As such this category has a NIL value.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1 July 2014 \$	New Loans \$	Principal Repayments		Principal 30 June 2015		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Administration								
273 - Australind Office Expansion	0	700,000	0	0	700,000	700,000	0	0
Welfare								
268 - Brunswick Aged Person Home	37,811	0	18,323	18,323	19,488	19,488	2,171	2,171
Recreation and Culture								
247 - Australind Aquatic Centre	43,280	0	43,280	43,280	0	0	2,564	2,564
258 - Brunswick Channel Project	57,489	0	17,891	17,891	39,598	39,598	3,626	3,626
266 - Myalup Community Centre	25,733	0	25,733	25,733	0	0	1,280	1,280
267 - Binningup Watersport Club	127,953	0	28,683	28,683	99,270	99,270	8,847	8,847
269 - LLC Oval Development	263,638	0	46,704	46,704	216,934	216,934	15,342	15,342
272 - Harvey Golf Club - SSL*	75,918	0	9,022	9,022	66,896	66,896	4,472	4,472
274 - Leschenault Pavilion	0	665,155	0	0	665,155	665,155	0	0
275 - Binningup Youth Camp - SSL*	0	35,000	0	1,437	35,000	33,563	0	709
276 - SSL Allowance*	0	0	0	0	0	80,000	0	0
Transport								
271 - Depot Workshop Construction	286,563	0	50,765	50,765	235,798	235,798	16,676	16,676
	918,385	1,400,155	240,401	241,838	2,078,139	2,156,702	54,978	55,687

(*) Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue. The difference between actual interest repayments shown here and on the Statement of Comprehensive Income - By Program is due to accrued interest expense payments of \$5,912

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

21. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest \$	Interest Rate %	Amount Used		Balance Unspent \$
	Actual \$	Budget \$						Actual \$	Budget \$	
273 - Australind Office Expansion	700,000	700,000	WATC	Debenture	10	113,031	2.94%	700,000	700,000	0
274 - Leschenault Pavilion	665,155	665,155	WATC	Debenture	10	107,404	2.94%	665,155	665,155	0
275 - Binningup Youth Camp - SSL*	35,000	35,000	WATC	Debenture	5	2,491	2.54%	35,000	35,000	0
276 - SSL Allowance*	0	80,000				0		0	80,000	0
	0	0				0		0	0	0
	1,400,155	1,480,155				222,926		1,400,155	1,480,155	0

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2015.

(d) Overdraft

Council does not hold an overdraft facility.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR

(a) Rates	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rates \$	Budget Total Revenue \$
RATE TYPE										
General rate										
GRV - General	7.5838	7,664	146,848,932	11,136,729	188,863	0	11,325,592	11,136,729	120,000	11,256,729
UV - General	0.4353	1,042	549,158,158	2,390,485	0	0	2,390,485	2,390,485	0	2,390,485
Sub-Totals		8,706	696,007,090	13,527,214	188,863	0	13,716,077	13,527,214	120,000	13,647,214
Minimum Rates	Minimum \$									
GRV - General	910	2,357	19,047,295	2,144,870	0	0	2,144,870	2,144,870	0	2,144,870
UV - General	910	817	111,462,764	743,470	0	0	743,470	743,470	0	743,470
Sub-Totals		3,174	130,510,059	2,888,340	0	0	2,888,340	2,888,340	0	2,888,340
Ex-gratia rates							2,837			2,500
Discounts/concessions (refer note 25)							(875,001)			(810,000)
Total amount raised from general rate							15,732,253			15,728,054
Specified Area Rate (refer note 23)							398,742			410,998
Totals							16,130,995			16,139,052

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR (Continued)

(b) Information on Surplus/(Deficit) Brought Forward

	2015 (30 June 2015 Carried Forward) \$	2015 (1 July 2014 Brought Forward) \$	2014 (30 June 2014 Carried Forward) \$
Surplus/(Deficit) 1 July 14 brought forward	<u>2,857,377</u>	<u>1,364,383</u>	<u>1,364,383</u>
<u>Comprises:</u>			
Cash and cash equivalents			
Unrestricted	5,018,490	4,081,327	4,081,327
Restricted	18,911,503	15,899,791	15,899,791
Receivables			
Rates outstanding	82,032	150,135	150,135
Sundry debtors	854,346	381,584	381,584
Accrued Income	230,275	314,390	314,390
Loans - clubs/institutions	16,222	10,460	10,460
Inventories			
Fuel and materials	42,087	36,928	36,928
LLC Stock	8,446	18,201	18,201
Land held for resale - cost	50,000	100,000	100,000
<u>Less:</u>			
Trade and other payables			
Sundry creditors	(2,770,579)	(3,157,966)	(3,157,966)
Accrued interest on debentures	(13,218)	(7,306)	(7,306)
Accrued salaries and wages	(145,809)	(125,074)	(125,074)
Current portion of long term borrowings			
Secured by floating charge	(308,305)	(241,839)	(241,839)
Provisions			
Provision for annual leave	(885,341)	(797,299)	(797,299)
Provision for long service leave	(39,300)	(67,130)	(67,130)
Net current assets	<u>21,050,849</u>	<u>16,596,202</u>	<u>16,596,202</u>
<u>Less:</u>			
Reserves - restricted cash	(18,911,503)	(15,899,791)	(15,899,791)
<u>Add:</u>			
Reserve - Provision for Employee Entitlement	718,031	667,972	667,972
Surplus/(deficit)	<u>2,857,377</u>	<u>1,364,383</u>	<u>1,364,383</u>

Difference

There was no difference between the surplus/(deficit) 1 July 2014 brought forward position used in the 2015 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2014 audited financial report.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

23. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Rateable Value \$	Rate Revenue \$	Budget Rate Revenue \$	Applied to Costs \$	Budget Applied to Costs \$
Kingston Landscaping	0.8275	GRV	16,986,300	145,024	146,385	145,024	146,385
Galway Green Landscaping	0.8300	GRV	6,619,370	55,306	54,941	55,306	54,941
Treendale Landscaping	1.1911	GRV	15,997,750	179,357	190,557	179,357	190,557
Treendale District Centre	2.1655	GRV	882,700	19,055	19,115	19,055	19,115
				398,742	410,998	398,742	410,998

Kingston Landscaping

A specified area rate will apply to all subdivided lots within Kingston as at 30th June 2015.
The specified area rate raised an amount of \$145,024 and will be paid to the developer of Kingston (Australian Vanguard) for the purpose of maintaining the landscape of the common areas of Kingston to a high standard of presentation.

Galway Green Landscaping

A specified area rate will apply to all subdivided lots within Galway Green as at 30th June 2015.
The specified area rate raised an amount of \$55,306 for the purpose of maintaining the landscape of the common areas of Galway Green to a higher standard of presentation.

Treendale Landscaping

A specified area rate will apply to all subdivided lots within Treendale as at 30th June 2015.
The specified area rate raised an amount of \$179,357 for the purpose of maintaining the landscape of the common areas of Treendale to a higher standard of presentation.

Treendale District Centre

A specified area rate will apply to all subdivided lots within Treendale District Centre as at 30th June 2015.
The specified area rate raised an amount of \$19,055 and will be paid to the developer of (Treendale Nominees) for the purpose of maintaining the landscape of the common area of Treendale District Centre to a higher standard.

24. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

The Shire did not impose any service charges.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2014/15 FINANCIAL YEAR

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Discount	8.00%	875,001	810,000
			875,001	810,000
Rates Assessment	Write-off		15,981	34,000

A discount on rates of 8% is granted to all who pay their rates within 35 days of the date of service appearing on the rates notice.

A discount on rates of 8% is granted on interim rates if the interim rates notice is paid in full within 35 days of the date of service appearing on the interim rates notice.

26. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on unpaid rates	10.00%	0	58,816	46,500
Charges on instalment plan		42,040	42,040	27,000
Pensioner deferred rate interest		0	4,924	4,000
			105,780	77,500

27. FEES & CHARGES	2015 \$	2014 \$
Governance	210,675	222,131
General purpose funding	42,035	39,341
Law, order, public safety	174,401	155,483
Health	280,710	286,683
Community amenities	2,993,428	2,937,628
Recreation and culture	2,321,772	2,426,194
Transport	40,649	30,518
Economic services	316,710	359,759
	<u>6,380,380</u>	<u>6,457,737</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

28. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	2015	2014
	\$	\$
By Nature or Type:		
Operating grants, subsidies and contributions	3,567,566	1,387,497
Non-operating grants, subsidies and contributions	3,872,710	4,761,413
	<u>7,440,276</u>	<u>6,148,910</u>
By Program:		
Governance	0	1,245,416
General purpose funding	3,991,484	0
Law, order, public safety	0	375,073
Education and welfare	48,138	38,614
Community amenities	62,987	30,236
Recreation and culture	988,456	687,944
Transport	2,349,211	3,771,627
	<u>7,440,276</u>	<u>6,148,910</u>

29. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

<u>111</u>	<u>106</u>
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29a. Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$100,000 or more.

Salary Range	2015	2014
100,000 - 109,999	1	1
110,000 - 119,999	1	2
120,000 - 129,999	1	1
130,000 - 139,999	1	0
140,000 - 149,999	1	1
150,000 - 159,999	0	0
160,000 - 169,999	0	0
170,000 - 179,999	0	0
180,000 - 189,999	0	0
190,000 - 199,999	0	1
200,000 - 210,000	1	0

30. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2015	2015	2014
	\$	Budget	\$
		\$	
Meeting Fees	210,000	210,000	203,000
President's allowance	38,000	38,000	37,000
Deputy President's allowance	9,500	9,500	9,250
Travelling & Telecommunications allowance	35,113	41,900	38,024
	<u>292,613</u>	<u>299,400</u>	<u>287,274</u>

**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

31. MAJOR LAND TRANSACTIONS

The Shire did not participate in any major land transactions during the 2014/15.

32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

If the Shire did participate in any trading undertakings or major trading undertakings during the 2014/15 financial year, insert details here. Otherwise delete text.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2015	2014	2015	2014
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	23,929,993	19,981,118	23,929,993	19,981,118
Receivables	1,439,619	1,075,541	1,439,619	1,075,541
	<u>25,369,612</u>	<u>21,056,659</u>	<u>25,369,612</u>	<u>21,056,659</u>
Financial liabilities				
Payables	2,929,606	3,290,346	2,929,606	3,290,346
Borrowings	2,078,139	918,384	2,078,139	918,384
	<u>5,007,745</u>	<u>4,208,730</u>	<u>5,007,745</u>	<u>4,208,730</u>

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.
- Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial assets at fair value through profit and loss, available for sale financial assets - based on quoted market prices at the reporting date or independent valuation.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by *Local Government (Financial Management) Regulation 19C*. Council also seeks advice from independent advisers (where considered necessary) before placing any cash and investments.

	2015	2014
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	239,300	199,811
- Statement of Comprehensive Income	239,300	199,811

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

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

	2015	2014
Percentage of rates and annual charges		
- Current	35.43%	49.46%
- Overdue	67.57%	51.54%
Percentage of other receivables		
- Current	98.00%	85.67%
- Overdue	2.00%	14.33%

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables

Borrowings

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

The contractual undiscounted cash flows of the Shire's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2015</u>					
Payables	2,929,606	0	0	2,929,606	2,929,606
Borrowings	295,379	1,588,731	806,232	2,690,342	2,690,342
	<u>3,224,985</u>	<u>1,588,731</u>	<u>806,232</u>	<u>5,619,948</u>	<u>5,619,948</u>
<u>2014</u>					
Payables	3,290,346	0	0	3,290,346	3,290,346
Borrowings	359,199	972,289	0	1,331,488	918,384
	<u>3,649,545</u>	<u>972,289</u>	<u>0</u>	<u>4,621,834</u>	<u>4,208,730</u>

**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

33. FINANCIAL RISK MANAGEMENT (Continued)

**(c) Payables
Borrowings (continued)**

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

All Council's debentures are held with Banks or the Western Australian Treasury Corporation. Each of these debentures has a fixed interest rate and as such is not subject to change via market forces.

INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF HARVEY

Report on the Financial Report

We have audited the accompanying financial report of the Shire of Harvey, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity, the rate setting statement, and the statement of cash flows for the year ended 30 June 2015, a summary of significant accounting policies and other explanatory notes, and the Chief Executive Officer's statement.

Management's responsibility for the financial report

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

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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 judgment, including the assessment of the risks and material misstatements of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Shire's preparation of the financial report that gives a true and fair view 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 Shire's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial report.

We believe the audit evidence we 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.

Opinion

In our opinion, the financial report of the Shire of Harvey

- i. gives a true and fair view of the Shire of Harvey's financial position as at 30 June 2015 and of its performance for the financial year ended 30 June 2015;
- ii. complies with Australian Accounting Standards; and
- iii. is prepared in accordance with the requirements of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Statutory Compliance

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

- i. There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- ii. There are no other matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law noted during the course of our audit, with exception of the following:
 - The 30 June 2015 annual budget was not submitted to the Department of Local Government and Communities within 30 days of adoption by Council as required by Regulation 33 of the Local Government (Financial Management) Regulations 1996. We note the annual budget was adopted by Council on 29 July 2014 and was submitted on the 14 October 2014.
- iii. The asset consumption ratio and the asset renewal funding ratio included in the annual financial report are supported by verifiable information and reasonable assumptions.
- iv. All necessary information and explanations were obtained by us.
- v. All audit procedures were satisfactorily completed during our audit.

AMD Chartered Accountants



TIM PARTRIDGE
Partner

Bunbury, Western Australia

Dated this 8th day of December 2015

**SHIRE OF HARVEY
SUPPLEMENTARY RATIO INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2015**

RATIO INFORMATION

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report

	2015	2014	2013
Asset consumption ratio	0.883	0.698	0.673
Asset renewal funding ratio	0.9707	0.971	0.874

The above ratios are calculated as follows:

Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
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Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
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Detailed Accounts

Presented in Schedule Format

***For the Year Ended
30th June 2015***



Budgeted Summary of Financial Activities
For the Year Ending 30 June 2015

	INCOME Budget	EXPENSE Budget	INCOME Actual	EXPENSE Actual
	2014 - 2015		2014 - 2015	
OPERATING SECTION				
General Purpose Income	20,121,549	1,536,462	19,901,110	1,593,256
General Administration	16,485	1,047,833	20,906	1,032,127
Law, Order & Public Safety	364,588	1,300,190	418,040	1,299,381
Health	335,624	1,056,274	302,013	980,294
Welfare Services	27,128	278,223	64,509	351,835
Community Amenities	4,560,422	6,690,205	3,861,087	4,968,315
Recreation & Culture	2,677,691	9,065,473	2,389,272	9,105,297
Transport	2,685,418	12,893,330	3,108,828	12,330,238
Economic Services	423,682	1,407,664	441,418	1,239,357
Other Property & services	472,306	1,817,377	611,171	3,274,972
Finance & Borrowing	15,741	15,741	4,571	4,472
SUB-TOTAL	31,700,634	37,108,772	31,122,926	36,179,543
CAPITAL SECTION				
General Administration	1,226,000	1,369,958	875,507	1,158,997
Law, Order & Public Safety	855,000	867,000	95,035	109,790
Health	62,000	64,500	60,762	62,903
Welfare	0	2,613	0	2,711
Community Services	823,000	678,500	288,542	223,907
Recreation & Culture	3,902,488	4,258,927	2,441,955	1,911,584
Economic Services	195,115	497,115	209,052	444,656
Other Property & Services	1,625,000	1,637,100	1,212,253	1,225,289
Fund Transfers	0	2,336,000	0	2,590,556
SUB-TOTAL	8,688,603	11,711,713	5,183,105	7,730,393
TOTAL INCOME & EXPENDITURE	40,389,237	48,820,485	36,306,032	43,909,936
Less Depreciation		(6,505,000)		(8,153,577)
Less P&L on Asset Disposal	(86,675)	(232,923)	(116,577)	(1,576,625)
Estimated E.O.Y. Accruals				
Surplus/(Deficit) C/Fwd	1,780,000		1,335,000	3,344,721
CLOSING SURPLUS / (DEFICIT)	42,082,562	42,082,562	37,524,454	37,524,454

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
RATE REVENUE					
GENERAL RATE					
UV	2,390,485		2,390,485		31222
GRV	11,136,729		11,136,729		31221
MINIMUM RATE					
GRV - General Rate	2,144,870		2,144,870		31223
UV	743,470		743,470		31224
TOTAL MINIMUM RATES	2,888,340		2,888,340		
TOTAL GEN/MIN RATE	16,415,554		16,415,554		
INTERIM RATES					
Interim Rates	120,000		188,862		31220
SPECIFIED AREA RATES					
Kingston Landscaping Levies	146,385		145,024		31215
Kingston Landscaping Payments		146,385		146,385	31115
Galway Green Landscaping Levies	54,941		55,306		31218
Treendale Estate Landscaping Levies	190,557		179,357		31219
Treendale District Centre Levies	19,115		19,055		31226
Treendale District Centre Payments		19,115		19,055	31126
TOTAL RATES INCOME	16,946,552	165,500	17,003,159	165,440	
OTHER RATES					
FESA Levy Collections	795,000		844,342		31213
FESA Levy Collections	-795,000		-844,510		31113
Restricted Other	0		0		
PLUS Non Pmnt Penalty	45,000		56,755		31203
PLUS Non Pmnt Penalty FESA	1,500		2,061		31214
PLUS Rates Instalment Fees	27,000		42,040		31211
PLUS Ex-Gratia Rates	2,500		2,837		31225
PLUS Rates Rounding	50		-5		31210
LESS Merchant Facility Charges		32,000		32,368	31101
LESS Title Search Fees		5,000		4,176	31102
LESS Valuation Expenses		65,000		26,201	31103
LESS Discount Allowed		810,000		875,001	31104
LESS Rates Written Off		34,000		15,981	31106
LESS Administration Costs		424,962		474,088	31150
PLUS Revaluation Reserve Trans	0		0		31204
Plus Administration Income	1,980		8,057		31250
TOTAL RATES	17,024,582	1,536,462	17,114,736	1,593,256	
FINANCIAL ASSISTANCE GRANTS					
General Purpose Grant	1,588,299		1,597,864		32201
Local Roads Grant	954,668		862,338		32202
Special Purpose Grant	180,000		0		32203
Restricted Other	0		0		32204
INTEREST INCOME					
Municipal Invest Interest	320,000		271,248		31240
Trust Invest Interest	50,000		50,000		31241
Loan Invest Interest	0		0		31242
OTHER GENERAL PURPOSE INCOME					
Deferred Rates Interest Grant	4,000		4,924		33201
Transfer from Cashflow Reserve	1,785,000		1,970,000		33202
Transfer to Cashflow Reserve	-1,785,000		-1,970,000		33102
TOTAL GENERAL PURPOSE INCOME	20,121,549	1,536,462	19,901,110	1,593,256	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2014 - 2015		2014 - 2015	
PROGRAMME SUMMARY				
OPERATING				
Members of Council	1,485	1,047,833	6,531	1,032,127
Administration - General	15,000	0	14,375	0
TOTAL GENERAL ADMINISTRATION	16,485	1,047,833	20,906	1,032,127

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
GOVERNANCE					
Operating Expenditure					
Attendance Fees		210,000		210,000	40102
Refreshments/Entertainment - Council		40,000		47,251	40108
Election Expenses		10,000		0	40111
Councillors Conferences		22,000		23,105	40112
Insurance Members of Council		13,100		12,184	40113
Deputy Presidential Allowance		9,500		9,500	40114
Travelling Allowance		25,000		18,213	40115
Presidential Allowance		38,000		38,000	40116
Subscriptions & Publications		39,000		34,479	40117
Presentations & Donations		13,000		8,397	40118
Members Sundry Expenses		1,000		300	40119
FBT Councillors		7,000		5,950	40120
Sail Training Sponsorship		5,500		5,500	40121
Web Page Development		7,000		0	40122
4 O'Clock Report		48,000		45,869	40125
Area Meeting Costs		4,000		3,864	40126
Community Directory		6,000		5,838	40127
Communication & IT Allowance		16,900		16,900	40128
Bunbury Wellington Economic Alliance		17,000		16,537	40129
Administration ABC Expense Trans		515,833		530,240	40150
Operating Income					
Council Functions - Recoup			0		40203
Contribution To Conference Exp	100		0		40204
Telephone Recoups - Governance	0		0		40205
History Book	0		0		40208
Administration ABC Income Trans	1,385		6,531		40250
TOTAL MEMBERS OF COUNCIL	1,485	1,047,833	6,531	1,032,127	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
HARVEY OFFICE EXPENSE					
Operating Expenditure					
Admin Salaries		1,928,000		1,725,973	42701
Admin Superannuation		226,000		203,808	42107
L.S.L Payments - Harvey Admin		15,000		53,285	42702
Workers Compensation Insurance		41,000		50,775	42103
Advertising Staff Vacancies		20,000		25,820	42104
Staff Uniforms		18,000		15,629	42105
Conferences		10,000		7,472	42106
Education & Study Assistance		8,000		1,676	42108
Admin. Centre Maintenance		158,500		145,544	43102
Printing & Stationery		64,000		69,338	44102
Postage		42,000		39,958	44104
Telephone/Fax Charges		17,000		13,448	44105
Equipment Maintenance		40,000		44,914	44107
Computer Maintenance & Support fees		65,000		64,154	44109
Bank Fees		34,000		20,610	44110
Resource Share - IT Staff		195,000		182,349	44111
Software Licence Agreements		33,000		32,304	44115
Vehicle Expenses H9033		7,000		6,567	44112
Vehicle Expenses H9001		7,000		4,985	44113
Vehicle Expenses H9083		5,500		3,802	44114
Vehicle Expenses H9012		6,000		4,189	45113
Admin Depreciation Expense		180,000		193,635	44155
P & L On Sale Of Assets - Admin		0		9,442	44190
Admin Insurance		47,228		57,322	45104
Subscriptions & Publications		20,000		21,429	45105
Legal Expenses		16,000		51,537	45106
Advertising General		10,000		11,307	45107
Audit Fees		33,000		31,269	45108
Cashier Shortages		50		125	45110
Fringe Benefits Tax		76,000		66,011	45111
Travelling Expenses		250		7	45114
Sundry Expenses		5,000		8,247	45116
Staff Immunisation Influenza		1,000		618	45119
Consultant - General		15,000		0	45123
Consultant - Strategic Plan		275,000		115,078	45124
Records Expenditure					
Stationery - Records		4,000		2,762	45117
Computer Support & Records Management		3,000		20,496	45118
TOTAL - ADMINISTRATION GENERAL		3,625,528		3,305,885	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
AUSTRALIND OFFICE EXPENSES					
Operating Expenditure					
Australind Salaries		230,000		196,290	46701
L.S.L Payments - Australind		0		5,807	46702
Australind Superannuation		28,000		23,017	46102
Australind Telephone		5,000		3,850	46103
Australind Building Maintenance		65,000		74,209	46104
Other Office Expenses Australind		500		26	46105
Australind - Stationery		1,500		1,920	46107
Australind Insurance		2,000		959	46109
Australind Travelling Expenses		100		0	46110
Australind Workers Comp Insurance		5,000		6,082	46111
Equipment Maintenance - Australind		10,000		9,598	46112
TOTAL - AUSTRALIND OFFICE EXPENSES		347,100		321,758	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
ADMINISTRATION INCOME					
Operating Income					
Legal Costs Recovered	4,000		31,812		45200
Sale of Ratepayer Listing in Shire	200		300		45202
Duplicating & Photocopying	200		112		45203
Sale Of Electoral Rolls & Minutes	800		1,062		45204
Rebates & Dividends	6,000		1,369		45205
Telephone Staff Recoups	200		83		45206
Sundry Income - Taxable	2,000		13,327		45207
Commission Received	180,000		208,976		45208
Sundry Income - No GST	500		916		45209
Contributions To Uniforms	2,000		1,333		45210
Transfer from LSL reserve - Admin	15,000		14,375		45211
Staff FBT Contributions	11,000		11,995		45219
Freedom Of Information Enquiry	200		225		45220
P & L On Sale Of Assets - Admin	19,373		83,068		44290
TOTAL ADMIN - GENERAL	241,473	3,972,628	368,955	3,627,642	
Less Administration Expenses		-3,972,628		-3,627,642	45170
Less Administration Income	-226,473		-354,580		45270
AMOUNT UNDER/OVER ALLOCATED	15,000	0	14,375	0	

	Income Budget		Expense Budget			Income Actual		Expense Actual		General Ledger Account	
	2014 - 2015					2014 - 2015					
ADMINISTRATION FIXED ASSET REPLACEMENT											
Furniture Harvey				42,000					31,558		41307
Office Reserve Transfer		21,000					0				41414
Furniture / Equipment Australind				10,000					11,041		41313
Computer Hardware/Software				95,958					108,125		41314
Inter Office Network Upgrade				150,000					117,137		41326
Office Reserve Transfer		75,000					0				41412
Building Reserve Transfer		75,000					0				41401
Australind Office Expansion				739,700					750,414		41331
Australind Office - Additional Furniture				178,500					0		41330
Australind Office Carpark				48,800					27,554		41332
Loan - Australind Office Expansion		700,000					700,000				41432
Building Reserve Transfer		225,000					75,000				41401
Office Reserve Transfer		25,000					0				41430
H-9033				35,000					42,024		41312
- Trade In		22,000					16,364				41418
- Trans. Plant Reserve		13,000					13,000				41408
H-9001				0					0		41305
- Trade in		0					0				41402
- Trans. Plant Reserve		0					0				41415
H-9012				40,000					41,180		41308
- Trade in		15,000					19,091				41409
- Trans. Plant Reserve		25,000					22,089				41416
H-9083				30,000					29,964		41320
- Trade in		15,000					17,273				41420
- Trans. Plant Reserve		15,000					12,691				41421
TOTAL ADMIN ASSET REPLACEMENT		1,226,000		1,369,958			875,507		1,158,997		

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2014 - 2015		2014 - 2015	
PROGRAMME SUMMARY				
OPERATING				
Fire Prevention	17,857	302,000	5,442	374,558
Fire Prevention - FESA	149,131	149,131	174,621	190,074
Animal Control	102,600	307,975	146,617	259,886
Other Law,Order,Public Safety	63,360	509,444	52,077	442,186
State Emergency Services	31,640	31,640	39,283	32,677
TOTAL LAW ORDER & PUBLIC SAFETY	364,588	1,300,190	418,040	1,299,381

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
FIRE PREVENTION					
Operating Expenditure					
Advertising		500		0	51101
Stationery & Printing		5,000		4,500	51103
Bushfire Info Banner		2,000		0	51105
Fire Fighting		4,000		2,153	51107
Fire Prevention		30,000		37,427	51108
Fire Break Management - Planned		30,000		16,723	51109
Clearing Costs Recoverable		500		0	51111
Fire Zone Mapping		30,000		0	51112
Volunteer Fire & Rescue Track Mtce		0		0	51149
Fire Prevention Depreciation Expense		194,000		303,270	51155
P & L On Sale Of Assets - Fire Prevention		0		8,579	51190
Fire Hydrant Maint (Non FESA Areas)		1,000		0	51303
Fire Hydrants - General		5,000		1,905	51311
Operating Income					
Fines & Penalties Bush Fires	7,000		4,987		51202
Community Funding Contribution	0		0		51206
P & L On Sale Of Assets - Fire Prevention	10,857		455		51290
TOTAL FIRE PREVENTION	17,857	302,000	5,442	374,558	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
FIRE PREVENTION - FESA					
Brigade Expenses					
Binningup - Equip Purchases		4,900		1,091	52107
- Plnt/Equip Mtce		600		1,852	
- Vehicle Mtce		4,400		4,119	51132
- Building Mtce		1,200		154	
- Cloths Access		2,000		4,296	
- Utilities Rates		1,150		1,025	
- Other Goods		2,775		3,424	
- Plant Equip N/R		0		0	
- Insurances		400		1,386	
Cookernup - Equip Purchases		4,001		1,223	52109
- Plnt/Equip Mtce		1,000		1,585	
- Vehicle Mtce		2,500		4,676	51133
- Building Mtce		800		575	
- Cloths Access		1,800		3,797	
- Utilities Rates		3,000		3,472	
- Other Goods		3,275		3,638	
- Plant Equip N/R		0		3,127	
- Insurances		800		2,836	
Harvey - Equip Purchases		3,201		257	52111
- Plnt/Equip Mtce		500		1,566	
- Vehicle Mtce		4,400		19,169	51134
- Build Mtce		900		0	
- Cloths Access		2,000		0	
- Utilities Rates		1,800		1,166	
- Other Goods		2,775		2,992	
- Plant Equip N/R		0		0	
- Insurances		500		1,594	
Leschenault - Equip Purchases		4,807		300	52113
- Plnt/Equip Mtce		1,200		1,453	
- Vehicle Mtce		4,400		12,905	51135
- Build Mtce		1,000		1,019	
- Cloths Access		2,000		8,396	
- Utilities Rates		4,000		1,262	
- Other Goods		3,275		4,546	
- Plant Equip N/R		0		845	
- Insurances		1,500		4,386	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
Myalup - Equip Purchases		3,801		0	52115
- Plnt/Equip Mtce		500		1,451	
- Vehicle Mtce		2,000		3,635	51136
- Build Mtce		700		0	
- Cloths Access		1,500		3,967	
- Utilities Rates		1,000		561	
- Other Goods		2,775		3,352	
- Plant Equip N/R		0		0	
- Insurances		500		1,662	
Roelands - Equip Purchases		3,801		0	52117
- Plnt/Equip Mtce		500		1,242	
- Vehicle Mtce		1,000		3,284	51137
- Building Mtce		1,275		64	
- Cloths Access		1,300		2,773	
- Utilities Rates		1,000		3,047	
- Other Goods		2,402		2,719	
- Plant Equip N/R		0		0	
- Insurances		500		1,896	
Uduc - Equip Purchases		2,801		861	52119
- Plnt/Equip Mtce		1,000		1,347	
- Vehicle Mtce		4,000		5,757	51138
- Building Mtce		900		384	
- Cloths Access		1,500		2,588	
- Utilities Rates		1,500		802	
- Other Goods		3,275		3,934	
- Plant Equip N/R		0		0	
- Insurances		600		2,046	
Yarloop - Equip Purchases		4,807		1,845	52121
- Plnt/Equip Mtce		1,000		1,626	
- Vehicle Mtce		4,000		10,235	51139
- Building Mtce		2,000		0	
- Cloths Access		1,500		1,927	
- Utilities Rates		2,300		2,249	
- Other Goods		3,275		3,343	
- Plant Equip N/R		0		0	
- Insurances		900		2,558	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
CFCO - Equip Purchases		0		0	52101
- Plnt/Equip Mtce		0		0	
- Vehicle Mtce		0		0	
- Building Mtce		0		0	
- Cloths Access		0		0	
- Utilities Rates		2,000		2,534	
- Other Goods		2,823		4,988	
- Insurances		0		0	
- Plant Equip N/R		0		0	
DCFCO - South - Equip Purchases		0		0	52103
- Plnt/Equip Mtce		0		0	
- Vehicle Mtce		0		0	
- Building Mtce		0		0	
- Cloths Access		0		0	
- Utilities Rates		1,972		1,319	
- Other Goods		1,000		1,952	
- Insurances		0		0	
- Plant Equip N/R		0		0	
DCFCO - North - Equip Purchases		0		0	52104
- Plnt/Equip Mtce		0		0	
- Vehicle Mtce		0		0	
- Building Mtce		0		0	
- Cloths Access		0		0	
- Utilities Rates		0		0	
- Other Goods		2,972		0	
- Insurances		0		0	
- Plant Equip N/R		0		0	
Training Co-ord - Equip Purchases		1,000		0	52105
- Plnt/Equip Mtce		0		0	
- Vehicle Mtce		0		0	
- Building Mtce		0		0	
- Cloths Access		0		79	
- Utilities Rates		1,622		1,083	
- Other Goods		2,971		2,833	
- Insurances		0		0	
- Plant Equip N/R		0		0	
Brigade Income					
FESA Recurrent Grant	154,050		169,252		51222
FESA Recoup Prior Year	-4,919		5,369		51220
TOTAL FIRE PREVENTION - FESA	149,131	149,131	174,621	190,074	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
ANIMAL CONTROL					
Operating Expenditure					
Salaries Ranger		105,000		109,026	53701
Superannuation Ranger		14,000		15,100	53111
Workers Compensation Insurance		2,275		2,805	53114
Dog & Cat Pound Maintenance		6,000		3,444	53103
Trap & Collar Deposit Refunds		1,000		2,370	53105
Stationery & Printing		6,500		5,507	53106
Dog Registration Discs		1,500		1,075	53107
Stock Pound Maintenance		2,000		80	53108
Sundry Expenditure		2,500		1,110	53109
Telephone		4,500		4,819	53110
Dog Tidy Bins / Bags		2,000		2,953	53113
Vehicle Expenses H9059		11,000		8,588	53115
Advertising		0		88	53116
Dog Euthanasia		3,000		1,890	53119
Dog Area Signs		2,000		0	53121
Animal Control Depreciation Expense		46,000		29,275	53155
Cat Control					
Salaries - Ranger		70,000		55,825	53703
Superannuation Ranger		8,000		6,116	53125
Workers Comp Insurance		1,500		1,839	53126
Cat Traps		1,000		0	53104
Cat Control		12,000		7,024	53117
Cat Euthanasia		2,000		0	53122
Cat Registration Discs		1,200		0	53123
Printing & Stationery		1,000		500	53127
Advertising		2,000		450	53128
Operating Income					
Dog Pound Fees	8,000		6,213		53200
Dog Registrations	70,000		97,940		53203
Kennel Licenses	200		280		53204
Fines & Penalties Dog Act	10,000		26,229		53205
Trap & Collar Deposits Received	0		2,337		53207
Fees Cattle Pound	1,000		125		53208
Telephone Recoup - Rangers	550		0		53209
Sundry Income	50		23		53210
Cattle Sustenance Fee	0		105		53215
Dog Euthanasia Re-coups	100		375		53219
Cat Control					
Cat Registrations	10,000		12,704		53221
Fees Cat Pound	500		250		53222
Cat Sustenance Fees	2,000		38		53223
Cat Euthanasia Re-Coups	100		0		53224
Fines & Penalties Cat Act	100		0		53225
Grant Income - Sterilisation Program	0		0		53226
TOTAL ANIMAL CONTROL	102,600	307,975	146,617	259,886	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
OTHER LAW ORDER PUBLIC SAFETY					
Operating Expenditure					
Other Law Salaries		175,000		182,341	54701
Beach Access Control / Signs		2,000		0	54115
Superannuation Rangers		21,000		21,216	54110
Impounding Of Vehicles		5,000		8,791	54102
Ranger Uniforms		3,000		3,116	54104
Rangers Workers Comp Insurance		3,760		4,620	54105
Legal Expenses		6,000		30,325	54108
Telephone		4,000		4,611	54109
Community Safety & Crime Prevention		10,000		1,445	54112
Advertising Other Law		1,000		785	54113
Community Emergency Management Officer		70,000		0	54116
Other Law Admin Expense ABC Trans		156,684		142,506	54150
Other Law Depreciation Expense		30,000		27,897	54155
Vehicle Expenses H9084		11,000		7,539	55101
Vehicle Expenses H9007		11,000		6,994	55102
Operating Income					
Legal Costs Recouped			7,250		54202
Fines/PenaltiesOther	200		9		54203
Fines Admin Fees	600		1,245		54204
Fees for Impounded Vehicles	1,500		7,034		54205
FESA Administration Contribution	15,000		13,740		54209
Crime Prevention Grant	0		650		54210
Fines & Penalties - Parking	9,000		17,244		54212
DFES - CEMO Contribution	35,000		0		54213
Other Law Admin Income ABC Trans	2,060		4,905		54250
TOTAL LAW, ORDER, PUBLIC SAFETY	63,360	509,444	52,077	442,186	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
STATE EMERGENCY SERVICES					
Operating Expenditure					
Australind - Equip Purchases		5,218		6,809	56101
- Plnt/Equip Mtce		2,641		865	
- Vehicle Mtce		4,160		4,364	55103
- Build & Land Mtce		2,436		4,340	
- Clothing Access		0		0	
- Utilities Rates		2,500		4,027	
- Other Goods		2,500		2,623	
- Insurance		450		494	
- Plant Equip N/R		0		0	
Harvey - Equip Purchases		2,006		1,971	56103
- Plnt/Equip Mtce		1,529		172	
- Vehicle Mtce		3,000		4,127	55104
- Building Mtce		300		64	
- Clothing Access		0		0	
- Utilities Rates		3,000		1,272	
- Other Goods		1,500		1,023	
- Insurance		400		526	
- Plant Equip N/R		0		0	
Operating Income					
FESA Recurrent Grant	31,640		31,743		56201
FESA Recoup Prior Year	0		7,540		56202
TOTAL STATE EMERGENCY SERVICES	31,640	31,640	39,283	32,677	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
LAW, ORDER & PUBLIC SAFETY FIXED ASSET REPLACEMENT					
Ranger Equipment		12,000		11,131	51306
H-9059		45,000		36,932	54308
- Trade in	30,000		20,455		54405
- Trans Plant Reserve	15,000		15,000		54402
H-9007		45,000		0	54301
- Trade in	30,000		0		54407
- Trans Plant Reserve	15,000		0		54406
H-9084		45,000		36,692	54302
- Trade in	30,000		19,545		54408
- Trans Plant Reserve	15,000		15,000		54409
SES / BFB Facilities - Harvey		720,000		25,035	51334
- FESA Contribution	610,000		0		51434
- Building Reserve Transfer	110,000		25,035		51408
TOTAL LAW & ORDER ASSET REPLACEMENT	855,000	867,000	95,035	109,790	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2014 - 2015		2014 - 2015	
PROGRAMME SUMMARY				
OPERATING				
Maternal & Infant Health	1,000	21,500	1,000	19,616
Meat Inspection	315,770	315,770	259,707	259,707
Administration & Inspection	18,854	678,554	39,570	664,298
Pest Control	0	40,450	1,736	36,674
TOTAL HEALTH	335,624	1,056,274	302,013	980,294

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
MATERNAL AND INFANT HEALTH					
Operating Expenditure					
HACC Building Maintenance (Becher St)		4,000		1,974	71104
Brunswick Infant Health Clinic Maintenance		9,000		9,881	71105
Riverlinks Infant Health Clinic Maintenance		7,500		6,760	71106
Health Centre (Harvey)		1,000		1,000	71109
Operating Income					
Harvey Clinic Building Rental	1,000		1,000		71201
Recoup of Expenses	0		0		71203
TOTAL MATERNITY & INFANT HEALTH	1,000	21,500	1,000	19,616	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
MEAT INSPECTION SERVICES					
Operating Expenditure					
Meat Insp Salaries		249,000		205,929	72701
Meat Inspectors Workers' Comp		5,270		6,532	72102
L.S.L Payments - Meat Inspectors		3,100		3,672	72710
Administration Costs (Labour)		24,900		20,593	72702
Protective Clothing & Equipm.		1,500		754	72103
Brands/Sundry Expenses		7,000		3,273	72105
Meat Inspectors Superannuation		25,000		18,954	72106
Operating Income					
Meat Inspection Fees	315,770		259,707		72201
TOTAL MEAT INSPECTION	315,770	315,770	259,707	259,707	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
HEALTH ADMINISTRATION					
Operating Expenditure					
Health Salaries		301,000		300,403	73701
L.S.L Payments - Health		0		0	73717
Relief Staff Salaries		5,000		0	73117
Health Superannuation		33,000		37,585	73104
Superannuation - Cleaners		11,500		12,159	73109
Workers Comp - Cleaners		2,100		2,558	73118
Food Programme - I'm Alert		1,000		500	73101
Vehicle Expenses H9011		6,000		4,519	73102
Vehicle Expenses H9010		8,000		6,760	73103
Vehicle Expenses - Cleaner		0		0	73119
Health Workers' Compensation		6,250		7,991	73105
Advertising		1,000		425	73106
Stationery & Printing		1,000		930	73108
Telephone		5,000		6,427	73110
Insurance		15,094		14,005	73111
Legal Expenses		8,000		2,124	73112
Water Sampling		500		733	73114
Food Sampling		7,000		6,279	73115
Disposal of Waste		1,000		1,335	73116
Sundry Expenditure		2,500		3,209	73122
Drum Muster (Gst)		3,000		1,621	73124
Asbestos Removal		25,000		24,673	73125
Health Admin expense ABC Trans		210,378		196,785	73150
Health Depreciation Expense		22,000		33,277	73155
P & L On Sale Of Assets - Health		3,232		0	73190
Operating Income					
Telephone Staff Recoups		100		203	73201
Fines/Penalties Health Act		500		1,000	73202
Legal Expenses Recovered		1,000		0	73203
Health Licenses		1,800		1,552	73205
Transfer from LSL reserve - Health		0		0	73206
Food Premises Annual Surveillance Fee		12,000		17,298	73207
Caravan Annex/Roof Approval		300		133	73208
Drum Muster Recoup (no GST)		500		2,196	73211
Sundry Income		300		3,835	73213
Health Admin Income ABC Trans		2,354		6,202	73250
P & L On Sale Of Assets - Health		0		7,151	73290
TOTAL HEALTH INSPECTION AND ADMINISTRATION					
	18,854	678,554	39,570	664,298	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
PREVENTIVE SERVICES - PEST CONTROL					
Operating Expenditure					
Pest Control Salaries		20,000		19,278	74701
Pest Control Superannuation		2,000		2,795	74108
Pest Control Workers Compensation		450		519	74109
Contribution to C.L.A.G		6,000		5,000	73107
Mosquito Control		4,000		2,232	74102
Equipment / Machine Repairs		1,000		3,794	74105
Stable Fly contribution		3,000		1,536	74125
Mosquito Awareness Health Education		4,000		1,344	74106
Pest Control Depreciation Expense		0		176	74155
Operating Income					
Grants / Contribution income		0		1,736	74201
TOTAL PEST CONTROL		0 40,450		1,736 36,674	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
HEALTH FIXED ASSET REPLACEMENT					
Health Equipment		2,500		2,141	73307
H-9010		30,000		29,688	73305
- Trade in	15,000		17,273		73405
- Plant reserve	15,000		12,415		73407
H-9011		32,000		31,074	73301
- Trade in	16,000		20,000		73401
- Trans. Plant Reserve	16,000		11,074		73408
New Vehicle - Cleaner		0		0	73304
- Trans. Plant Reserve	0		0		73404
TOTAL HEALTH FIXED ASSET REPLACEMENT	62,000	64,500	60,762	62,903	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2014 - 2015		2014 - 2015	
PROGRAMME SUMMARY				
OPERATING				
Senior Citizens Centres	2,250	59,950	1,993	71,696
Lot 208 Youth Inc.	12,000	96,000	48,138	130,866
Other Welfare	12,878	122,273	14,378	149,273
TOTAL WELFARE	27,128	278,223	64,509	351,835

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
AGED & DISABLED - OTHER					
Operating Expenditure					
Harvey Senior Citizens Centre		3,000		2,038	82102
Harvey Senior Citizen Insurance		3,000		2,486	82103
Bus Maintenance (H9049)		2,000		1,753	82104
Christmas Dinner Harvey		800		0	82106
Christmas Dinner - Binningup		500		500	82107
Aust Senior Citiz Mtce		3,200		1,849	82109
Aust Senior Citizens Insurance		3,000		2,668	82108
Brunswick River Cottages - Insurance		3,200		2,698	82110
Morrissey Homestead- Insurance		2,000		1,632	82111
Men's Shed Insurance		250		192	82113
Welfare Depreciation Expense		39,000		55,880	82155
Operating Income					
Recoup of Expenses	2,250		1,993		82202
TOTAL AGED & DISABLED	2,250	59,950	1,993	71,696	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
YOUTH					
Operating Expenditure					
Contribution - Lot 208 Youth Project Allowance		10,000		10,000	84107
Contribution - Lot 208 Youth Centre		51,000		51,000	84108
Kidsport Grant Expenditure		12,000		48,138	84109
Lot 208 Building Maintenance		4,000		2,728	84111
Outreach Program - Brunswick Res. Centre		19,000		19,000	84112
Operating Income					
Grant Income - Sport & Rec	12,000		48,138		84209
TOTAL YOUTH	12,000	96,000	48,138	130,866	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
OTHER WELFARE					
Operating Expenditure					
Riverlinks Community Centre Grant		17,000		16,838	83102
Community House Building Maintenance		5,000		7,002	83104
Riverlinks Costs (Insurance)		6,600		5,558	83105
Welfare Admin expense ABC Trans		54,673		43,419	83150
Other welfare Depreciation Expense		39,000		76,456	83155
Operating Income					
RiverLinks Cont - DFACS	12,500		12,838		83207
Welfare Admin Income ABC Trans	378		1,540		83250
TOTAL OTHER WELFARE	12,878	122,273	14,378	149,273	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
WELFARE FIXED ASSET REPLACEMENT					
Harvey Senior Citz Major Mtce		2,613		2,711	83303
TOTAL WELFARE FIXED ASSET REPLACEMENT	0	2,613	0	2,711	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2014 - 2015		2014 - 2015	
PROGRAMME SUMMARY				
OPERATING				
Sanitation - Household	2,249,831	2,010,500	2,307,540	1,770,279
- Other	231,169	140,500	247,220	118,438
Sewerage	70,000	21,000	164,481	23,581
Town Planning	1,768,330	2,803,207	810,601	1,571,988
Other Community Services	210,692	1,583,998	270,879	1,361,227
Cemeteries & Crematoriums	30,400	131,000	60,365	122,803
TOTAL COMMUNITY AMENITIES	4,560,422	6,690,205	3,861,087	4,968,315

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
SANITATION - HOUSEHOLD REFUSE					
Operating Expenditure					
Tip Passes		181,000		183,709	101101
Domestic Refuse Collection		603,000		614,256	101103
R/C Scheme Collection		253,000		258,386	101104
Recycling Processing		100,000		77,240	101131
R/C Scheme Promotion/Advert		6,000		2,972	101106
Contract Tipping Fees - Stanley Road		316,500		289,808	101109
Richardson Tip Closure Plan		35,000		4,900	101111
Tip Rehabilitation		10,000		9,231	101112
Richardson Tip Mtce Contract		243,000		227,820	101115
Richardson Rd. Tip Cover		25,000		12,304	101116
Richardson Tip Compliance Costs		3,000		793	101118
Water Analysis		8,000		13,636	101119
Sundry Expenses		2,000		309	101120
Richardson Road Local Law		4,000		0	101122
Zero Waste Plan Implementation		40,000		6,894	101123
Green Waste Processing		40,000		18,782	101124
Legal Fees		5,000		218	101125
Transfer Shed - Richardson Road Tip		20,000		0	101126
Regional Waste Programs		19,000		20,630	101127
Contract Renewal - Domestic Refuse		2,000		2,880	101128
DEC - Hydrology Report		5,000		0	101129
Environmental Improvement Plan		5,000		0	101130
Sanitation Admin Expense ABC Trans		65,000		0	101150
Sanitation Depreciation Expense		20,000		25,513	101155
Operating Income					
Rural Rubbish Charge (\$77)	41,000		40,954		101201
Urban Rubbish Charge (\$219)	2,208,831		2,266,586		101202
TOTAL SANITATION - HOUSEHOLD REFUSE	2,249,831	2,010,500	2,307,540	1,770,279	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
SANITATION - OTHER					
Operating Expenditure					
Refuse Site Maintenance		8,000		11,583	101102
Street Bin Maintenance & Cleaning		18,000		11,827	102102
Refuse Collection -					
Street Refuse		25,000		21,297	102104
Parks, Gardens, Reserves		10,000		6,090	102105
Litter Control		3,500		5,154	102108
Tidy Town Program		2,000		0	102111
Bin Maintenance		4,000		2,069	102112
Replacement Refuse Bins		40,000		38,656	102113
Replacement Recycling Bins		30,000		21,762	102114
Operating Income					
Industry Rubbish Charge (\$219)	196,069		196,069		102202
Fines/PenaltiesLitter	100		668		102203
Richardson Rd Landfill Site Fees	35,000		47,983		102206
Grant Funding - Litter Look-out Program	0		2,500		102208
TOTAL SANITATION - OTHER	231,169	140,500	247,220	118,438	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
SEWERAGE					
Operating Expenditure					
Sullage Tip Maintenance		15,000		4,603	103104
Dep Licence / Compliance		1,000		2,406	103105
Hydrology Report - Sullage		5,000		16,572	103106
Operating Income					
Sullage Pump Fee	0		1,162		103203
Sullage Removal - Other (No GST)	60,000		144,536		103204
Septic Tank Fees	10,000		18,783		103205
TOTAL SEWERAGE	70,000	21,000	164,481	23,581	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
TOWN PLANNING & REGIONAL DEVELOPMENT					
Operating Expenditure					
Townplanning Salaries		523,000		482,752	104701
L.S.L Payments - Town Planning		0		3,352	104702
Town Planning Superannuation		59,000		50,382	104703
Vehicle Expenses H9061		7,000		6,439	104102
Town Planning Workers Comp		12,650		13,719	104104
Stationery & Printing		2,000		1,934	104106
Transparencies & Maps		100		0	104107
Consultants' Fees		43,580		6,150	104108
Telephone		6,200		6,462	104109
Insurance		15,094		14,005	104110
Legal Expenses		67,000		103,194	104112
Advertising General		3,000		622	104114
Advertising Recoupable		6,000		1,203	104115
Sundry Expenditure		3,000		213	104117
National Conferences		5,000		0	104119
Vehicle Expenses H9045		6,500		7,118	104126
Municipal Heritage Inventory		5,000		5,000	104127
Joint Scheme Costs		1,500,000		499,405	104129
District Planning Review		44,000		0	104140
Rural Property Address Project		1,000		6,852	104142
Vehicle Expenses H9091		6,500		4,415	104143
Town Planning Depreciation Expense		35,000		42,524	104155
P & L On Sale Of Assets - Town Planning		0		4,299	104190
Town Planning Admin Expense ABC Trans		283,583		254,563	104150
Landcare Projects					
Peron Naturalist Partnership Projects		125,000		14,936	104105
Coastal Management Implementation		10,000		22,445	104120
NRM Sundry Projects		15,000		15,587	104123
SW LG Biodiversity Implementation Recommendations		14,000		2,577	104125
Bird Eradication Program		5,000		1,840	104136
Operating Income					
Home Occupation	5,000		7,964		104201
Property Inform. Questionnaire	50,000		66,941		104202
Advertising Charges Recouped	3,000		185		104203
Issue of Planning Advice	100		0		104205
Legal Costs Recovered	0		0		104206
Application & Registration Fee	90,000		114,516		104208
Scheme Amendments / Recoups	2,000		14,967		104209
Transfer from LSL reserve - Town Planning	0		3,352		104210
Telephone Recoup	250		181		104213
Fines & Penalties Planning	1,000		0		104216
Recoup Joint Scheme Costs	1,500,000		499,405		104229
Environmental Management Grants	0		2,135		104232
PNP & Dept of Planning Contribution	100,000		90,000		104234
Town Planning Admin Income ABC Trans	1,623		5,307		104250
Profit/Loss on sale of Asset	15,357		5,649		104290
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	1,768,330	2,803,207	810,601	1,571,988	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
OTHER COMMUNITY SERVICES					
Operating Expenditure					
Administration ABC Trans		1,048,363		965,916	105150
Harvey Commonage		23,000		11,934	105100
Public Conveniences		118,000		122,595	105103
Bus Shelters Maintenance		3,000		3,487	105104
Vandalism Repair Public Conven		4,000		3,256	105106
Vandalism General		28,000		25,070	105109
Grant Expenditure		0		20,478	105113
Public Conveniences - Security		13,000		14,737	105122
School Based Traineeship		7,700		7,961	105145
Project Seed Funding		5,000		4,388	105146
Disability Access		33,000		24,752	105147
Community Development Projects		5,000		2,239	105148
Harvey Resource Centre Maintenance		3,440		3,244	105151
Harvey Community Radio		9,000		9,000	105152
Other Community Depreciation Expense		68,000		82,322	105155
Regional Risk CoOrdinator		21,000		19,818	105157
Bus Shelters (School)		3,500		2,875	105302
Bus Shelters (New)		10,000		0	105303
Harvey Community Precinct Study		7,000		0	105158
Financing Costs					
Loan Principal Pmnts		141,395		0	105160
Loan Interest Pmnts		32,600		36,914	105161
Government Guarantee Levy		0		242	105162
Operating Income					
Other Community Admin Income ABC Trans	187,692		237,767		105250
Commonage Fees	23,000		11,934		105201
Sundry Income / Contributions	0		700		105207
Grant Funding	0		20,478		105213
TOTAL OTHER COMMUNITY SERVICES	210,692	1,583,998	270,879	1,361,227	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
CEMETERIES & CREMATORIUMS					
Operating Expenditure					
Cookernup Cemetery Maintenance		11,000		11,433	106102
Harvey Town Cemetery Maintenance		20,000		20,244	106103
Harvey Lawn Cemetery Maintenance		34,000		30,168	106104
Harvey Town Cemetery Grave Digging		4,000		4,478	106105
Harvey Lawn Grave Digging		25,000		39,750	106106
Niche Walls		5,000		7,563	106107
Australind Cemetery Maintenance / Grave Digging		7,000		9,166	106108
Cemetery Major Mtce		25,000		0	106112
Operating Income					
Harvey Town Grave Digging	1,000		1,600		106201
Harvey Lawn Grave Digging	10,000		16,582		106202
Cookernup Grave Digging	200		1,164		106203
Cookernup Right Of Burial	200		3,982		106204
Harvey Town Right Of Burial	100		2,600		106206
Harvey Lawn Right Of Burial	10,000		14,850		106207
Harvey Town Memorial Fee	500		1,865		106208
Harvey Lawn Memorial Fee	1,000		1,045		106209
Niche Wall Fees	5,000		6,491		106210
Undertakers' Licence	400		500		106211
Australind Grave Digging	1,000		1,600		106212
Australind Fees	1,000		8,086		106213
TOTAL CEMETERIES & CREMATORIUMS	30,400	131,000	60,365	122,803	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
COMMUNITY SERVICES FIXED ASSET REPLACEMENT					
Community Self Supporting Loan		80,000		0	
Community Self Supporting Loan	80,000		0		
Transfer Shed - Richardson Road		300,000		0	101303
Refuse Management Reserve Transfer	300,000		0		101401
Sullage Pit Major Mtce		18,000		0	104314
Sullage Pit Reserve Transfer	18,000		0		104414
Office Equipment Planning		4,000		4,172	104316
Cemetery Major Mtce		169,500		119,764	105301
Building Reserve Transfer	60,000		60,000		105401
H-9061		30,000		29,688	104301
- Trade in	15,000		18,182		104401
- Trans. Plant Reserve	15,000		11,506		104405
H-9045		35,000		32,957	104313
- Trade in	21,000		20,000		104412
- Trans. Plant Reserve	14,000		12,957		104413
H9091		40,000		35,896	104318
- Trade in	26,000		23,636		104419
- Trans. Plant Reserve	14,000		12,260		104418
Brunswick Land Development		2,000		1,430	104317
Land Sales Brunswick	260,000		130,000		104403
TOTAL COMMUNITY SVCS FIXED ASSET REPLACEMENT	823,000	678,500	288,542	223,907	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2014 - 2015		2014 - 2015	
PROGRAMME SUMMARY				
OPERATING				
Public Halls, Civic Centres	48,067	434,234	58,525	475,169
Swimming Areas & Beaches	60,000	219,122	56,152	213,869
Parks, Gardens & Reserves	16,000	2,030,332	17,048	2,006,628
Sporting Clubs & Amenities	24,200	1,238,200	17,399	1,532,720
Libraries	15,686	819,541	22,203	804,655
Other Culture	10,100	160,200	0	139,255
Harvey Recreation Centre	264,453	612,680	239,442	580,961
Leschenault Leisure Centre	2,186,185	3,498,164	1,967,493	3,341,007
Yarloop Workshops	53,000	53,000	11,011	11,033
TOTAL RECREATION AND CULTURE	2,677,691	9,065,473	2,389,272	9,105,297

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
PUBLIC HALLS, CIVIC CENTRES					
Operating Expenditure					
Hall Deposit Refunds		20,000		16,000	111105
Settlers Hall Mtce (Leschenault)		11,100		6,552	111107
Yarloop Hall Maintenance		20,000		15,533	111109
Cookernup Hall Maintenance		14,000		15,567	111110
Harvey Town Hall Maintenance		11,000		12,712	111111
Benger Hall Maintenance		16,000		17,201	111112
Binningup Community Hall Mtce		15,000		14,863	111113
Brunswick Hall Maintenance		25,000		31,580	111114
Roelands Hall Maintenance		13,000		19,826	111115
Australind Hall Maintenance		21,000		23,588	111116
Harvey R.S.L. Hall Maintenance		8,200		7,611	111117
Stanton Park Hall Maintenance		6,000		7,822	111118
Sundry Halls Insurance Costs		10,000		6,438	111124
Uduc Hall / School Maintenance		2,000		1,576	111127
Halls Crockery/Chairs Replace		1,500		226	111133
Sundry Halls - Maintenance		7,000		1,794	111134
Myalup Community Centre Mtce		3,000		1,320	111147
Public Admin Expense ABC Trans		184,434		132,916	111150
Public Halls Depreciation Expense		46,000		142,044	111155
Operating Income					
Hall Deposits	20,000		17,533		111205
Stanton Park Hall Hire	1,000		3,168		111208
Yarloop Hall Hire	1,000		961		111209
Harvey Town Hall Hire	2,000		1,554		111211
Binningup Community Hall Hire	6,000		5,632		111212
Roelands Hall Hire	500		400		111213
Brunswick Hall Hire	3,000		1,440		111214
Australind Hall Hire	9,000		11,056		111215
Harvey R.S.L. Hall Hire	1,000		1,328		111216
Cookernup Hall Hire	0		134		111218
Water Expenses Recouped	500		719		111228
Key Deposits Received	0		0		111230
Public Admin Income ABC Trans	4,067		14,601		111250
TOTAL PUBLIC HALLS & CIVIC CENTRES	48,067	434,234	58,525	475,169	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
DR PETER TOPHAM MEMORIAL POOL					
Operating Expenditure					
Pool Salaries		80,000		81,245	112701
Pool Insurance		13,722		12,241	112102
Pool Workers Compensation		1,800		2,098	112103
Telephone		600		441	112104
Swimming Pool Maintenance		27,000		20,677	112105
Swimming Pool Power		25,000		21,067	112106
Chemicals		10,000		7,561	112107
Water Purchased		2,000		1,550	112108
Office Expenses		1,000		1,719	112109
Pool Superannuation		9,000		9,901	112113
Swimming Pool Depreciation Expense		6,000		20,390	112155
Operating Income					
Pool Entrance Income	42,000		40,966		112200
Sundry Income	2,000		2,126		112201
Hire of Pool Inflatable	0		0		112217
TOTAL DR TOPHAM MEMORIAL SWIMMING POOL	44,000	176,122	43,092	178,888	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
OTHER SWIMMING AREAS & BEACHES					
Operating Expenditure					
Myalup Beach Maintenance (Coastwest)		4,000		212	112123
Binningup Beach Maintenance (Coastwest)		5,000		0	112124
Coast West Projects		16,000		13,109	112125
Binningup Beach Maintenance (Council)		10,000		12,300	112128
Myalup Beach Maintenance (Council)		5,000		5,540	112129
Beach Shelter Maintenance		3,000		3,819	112130
Operating Income					
Other Beach Mtce Contributions	0		0		112221
Myalup Beach Contributions - Coastwest	0		0		112222
Grants Income	16,000		13,060		112223
OTHER SWIMMING AREAS & BEACHES	16,000	43,000	13,060	34,980	
TOTAL SWIMMING AREAS & BEACHES	60,000	219,122	56,152	213,869	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
PARKS, GARDENS & RESERVES					
Operating Expenditure					
Cookernup Reserve Maintenance		4,200		3,415	113102
North Ward Reserves Maint.		56,200		67,751	113103
Coastal Ward Reserves Maint.		95,000		95,297	113104
Central Ward Reserves Maint.		161,500		153,433	113105
South Ward Reserves Maint.		140,000		139,303	113106
Australind Ward Reserves Maint		420,000		427,904	113107
Snells Park Maintenance		58,000		51,077	113108
Harvey Dam Reserve Mtce		155,000		150,005	113109
Yarloop Pool Reserve Maint		4,000		2,408	113110
Estuary Foreshore Maintenance		8,000		4,440	113112
Brunswick Pool Reserve Maint.		20,000		20,529	113113
Galway Green Maintenance		80,000		82,940	113115
Settlers Hall Ground Maintenance		12,000		10,782	113118
Treendale Landscaping Cont		460,000		471,780	113120
Kingston Landscaping Cont.		47,432		47,432	113121
Australind Town Precinct		140,000		144,193	113124
Pioneer Park (Old Coast Rd) Maintenance		4,000		2,461	113125
Westgarth Reserve Maintenance		20,000		18,577	113127
Depreciation Expense		145,000		112,902	113155
Operating Income					
Leases & Rentals	16,000		16,831		113201
Recoups Rec Reserves	0		216		113205
TOTAL PARKS, GARDENS & RESERVES	16,000	2,030,332	17,048	2,006,628	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
SPORTING CLUBS & AMENITIES					
Operating Expenditure					
LLC Surrounds, Rubbish & Insurance		42,000		45,251	113142
Brunswick Recreation Centre		20,200		19,043	113143
Yarloop Pavillion Mtce		6,000		4,656	113144
Sporting Clubs Reimbursable		20,000		7,204	114101
Yarloop Rec Ground Maintenance		20,000		19,029	114104
Harvey Rec Ground Maintenance		110,000		122,010	114105
Brunswick Rec Ground Mainten.		80,000		89,044	114106
Leschenault Rec Ground Maint		331,000		316,289	114107
Binningup Rec Ground Maint		16,000		12,488	114108
Clifton Park Primary Rec Maint		2,000		1,734	114109
Meriden Park Maintenance		20,000		18,854	114110
Hawters Park Maintenance		12,000		12,495	114111
PCYC Subsidy		2,000		2,000	114112
Lamp Replacement - Grounds & Carparks		8,000		17,063	114126
Harvey Rec & Cult. Centre Insurance		40,000		35,992	114128
Binningup Country Club Building Maintenance		6,000		4,211	114129
Riverlinks Ground Mtce		2,000		1,477	114130
Binningup Water Sports Maintenance		6,000		1,960	114131
Cookernup Rec Grounds		2,000		760	114140
Rec Ground Special Mtce		10,000		13,176	114142
Sporting Club Depreciation Expense		443,000		771,367	114155
P & L On Sale Of Assets - Sporting Clubs & Amenities		0		0	114190
Operating Income					
Yarloop Pavillion Income	100		884		113220
Brunswick Rec. Centre Income	200		1,705		113221
Sporting Clubs Reimbursement	20,000		8,571		114201
Harvey Recreation Grounds	1,000		1,563		114202
Brunswick Recreation Grounds	800		3,225		114204
Dept Sport & Rec Grant	0		0		114207
LESCHENAUULT REC PARK PAVILLION					
Operating Expenditure					
Utilities - LRP Pavillion		5,000		4,760	114191
Insurance - LRP Pavillion		6,000		5,268	114192
Maintenance - LRP Pavillion		2,000		1,527	114193
Cleaning - LRP Pavillion		5,000		4,907	114194
Sundry Expenses - LRP Pavillion		2,000		155	114195
Management Contribution - LRP Pavillion		20,000		0	114196
Operating Income					
P & L on Sale of Asset	100		1,450		114290
Hire Fees - LRP Pavillion	1,000		0		114291
Sundry Income - LRP Pavillion	1,000		0		114292
TOTAL SPORTING CLUBS & AMENITIES	24,200	1,238,200	17,399	1,532,720	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
HARVEY LIBRARY					
Operating Expenditure					
Harvey Library Salaries		145,000		142,463	115701
Harvey Library Superannuation		18,000		17,429	115702
L.S.L Payments - Harvey Library		0		112	115703
Harvey Library Workers' Comp Insurance		3,000		3,842	115704
Vehicle Expenses H9079		6,500		4,335	115104
Harvey Library Maintenance		20,300		11,697	115105
Stationery/Photocopy - HARVEY		5,000		4,432	115106
Grant Funding Expenses		0		0	115107
Telephone - HARVEY		3,000		2,140	115108
Equipment Maintenance - HARVEY		5,000		4,155	115109
Book Exchange Costs		1,500		1,717	115110
Replacement / New Stock - HARVEY		4,500		1,401	115111
Magazines/Periodicals - HARVEY		2,000		1,860	115112
Library Promotions		1,500		1,425	115113
Library Bags		300		0	115119
Education and Play - HARVEY		500		500	115120
Sundry Expenses		2,157		2,592	115121
Uniforms		500		0	115125
Membership Cards		1,500		1,220	115130
Better Beginnings Program		1,500		2,000	115131
State Library Freight		3,300		2,831	115132
Library Admin Expense ABC Trans		165,544		137,292	115150
Library Depreciation Expense		40,000		76,584	115155
Operating Income					
Photocopies - Harvey Library	3,500		3,723		115201
Overdue/Lost Library Books - Harvey	400		-285		115202
Sundry Income	100		87		115206
Other Contributions	0		0		115207
Recoup Library Bags	0		20		115219
Library Admin Income ABC Trans	836		3,138		115250
Transfer from LSL Reserve	0		112		115266
TOTAL HARVEY LIBRARY	4,836	430,601	6,794	420,027	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
AUSTRALIND LIBRARY					
Operating Expenditure					
Australind Library Workers' Compensation		5,710		6,860	115775
L.S.L Payments - Australind Library		0		3,646	115776
Australind Library Salaries		260,000		259,816	115777
Australind Library Superannuation		31,000		30,640	115778
Library Promotions Australind		1,500		1,100	115114
Management Promotion of Rare Books		2,000		1,644	115117
Australind Library Maintenance		31,000		28,781	115160
Education and Play - A/LIND		400		402	115161
Stationery/Photocopy - A/LIND		6,000		5,877	115162
Telephone - A/LIND		2,000		1,175	115163
Office Equipment Maintenance - A/LIND		3,000		3,834	115164
Replacement / New Stock - A/LIND		3,000		3,838	115165
Sundry Library Expend - A/LIND		3,000		2,969	115166
Magazines/Periodicals - A/LIND		1,500		2,558	115168
Sundry Equipment - A/LIND		1,000		0	115182
Operating Income					
Photocopies / Internet - Australind Library	9,500		9,127		115260
Overdue/Lost Library Books - Australind	1,000		2,543		115261
Transfer from LSL reserve - Aust Library	0		3,646		115262
Sponsorship / Contributions A/Lind	0		0		115265
Sundry Income - A/LIND	200		0		115204
TOTAL AUSTRALIND LIBRARY	10,700	351,110	15,316	353,138	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
YARLOOP LIBRARY					
Operating Expenditure					
Yarloop Library Superannuation		2,000		1,636	115779
L.S.L Payments - Yarloop Library		0		0	115780
Yarloop Library Salaries		20,000		18,593	115781
Yarloop Library Workers' Compensation		450		519	115782
Telephone - YARLOOP		1,000		772	115170
Replacement / New Stock - YARLOOP		200		65	115171
Sundry Library Expend - YARLOOP		3,000		2,078	115172
Periodicals/Magazines - YARLOOP		200		62	115173
Library Promotions - Yarloop		300		0	115179
Sundry Furniture & Equip - YARLOOP		1,500		1,438	115184
Education and Play - YARLOOP		200		100	115185
Operating Income					
Photocopy / Print / Internet - Yarloop	0		8		115210
Lost/Damaged Books Recoup - Yarloop	50		-46		115270
TOTAL YARLOOP LIBRARY	50	28,850	-37	25,262	
BINNINGUP LIBRARY					
Operating Expenditure					
Binningup Library Salaries		3,000		2,437	115783
Binningup Library Superannuation		360		213	115784
Binningup Library Workers' Compensation Ins		70		79	115785
Telephone - Binningup		500		380	115174
Sundry Library Expend - Binningup		500		395	115176
Periodicals/Magazines - Binningup		200		235	115177
Binningup Library Mtce		3,000		1,762	115178
Library Promotions - Binningup		200		0	115183
Internet & Sundry - Binningup		1,000		727	115186
Education and Play - Binningup		150		0	115187
Operating Income					
Photocopy / Print / Internet - Binningup	100		130		115277
TOTAL BINNINGUP LIBRARY	100	8,980	130	6,227	
TOTAL LIBRARIES	15,686	819,541	22,203	804,655	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
OTHER CULTURE					
Operating Expenditure					
Harvey Creative Arts Centre Mtce		13,000		8,860	116103
Yarloop Precinct Heritage		10,000		0	116105
Yarloop Workshops Maintenance		15,000		15,886	116106
Harvey Art Gallery		3,500		2,648	116107
Yarloop Workshop Op. Subsidy		47,000		45,305	116108
Harvey Historical Museum		6,700		5,414	116104
Bunbury Ent Centre Contribution		14,000		14,000	116114
Business Dev Incentive Policy - Bwk		2,000		1,000	116115
SW Academy of Sport		8,000		8,000	116116
Brunswick Resource Centre		7,000		6,112	116129
Other Culture Depreciation Expense		34,000		32,030	116155
Operating Income					
Sale Of Shire History Book	100		0		116205
Reserve Trans Yarloop Heritage	10,000		0		116207
TOTAL OTHER CULTURE	10,100	160,200	0	139,255	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
HARVEY RECREATION AND CULTURAL CENTRE					
Operational Costs					
HRCC Special Maintenance		3,500		1,844	117101
HRCC Superannuation		33,600		32,005	117102
HRCC Workers Comp		6,900		6,725	117103
HRCC Stationary/Office Equip		8,000		7,997	117104
HRCC Sundry Expense		5,500		5,989	117105
HRCC Telephone		4,300		3,215	117106
HRCC Power		31,500		28,540	117108
HRCC Gas		1,200		1,053	117109
HRCC Cleaning		37,000		41,304	117110
HRCC Maintenance		12,000		14,754	117111
HRCC Advertising		8,250		8,494	117112
HRCC Freight		200		71	117113
HRCC Fees		1,350		1,069	117115
HRCC Promotion Expenses		0		0	117118
HRCC Public Liability Insurance		10,300		9,950	117122
Vehicle Expenses - H9085		11,000		9,136	117144
HRCC Conferences/Training		5,000		6,374	117157
HRCC Security		700		634	117164
HRCC Staff Uniforms		750		600	117165
HRCC Travel Expenses		150		0	117167
HRCC Security Callout Wages		200		0	117764
Salaries		374,580		349,863	117700
Program Costs					
HRCC Super Sports		0		77	117124
HRCC Living Longer Living Stronger		500		627	117125
HRCC Skating Purchases		400		395	117126
HRCC Cricket		700		808	117130
HRCC Badminton		50		0	117131
HRCC Aerobics		450		472	117135
HRCC Gymnasium		4,000		3,299	117136
HRCC Squash		0		111	117137
HRCC Soccer		0		0	117139
HRCC Mixed Netball		300		284	117141
HRCC Volleyball		0		0	117143
HRCC Function Room		1,000		1,829	117150
HRCC Creche		0		0	117152
HRCC After School Care		7,000		4,092	117153
HRCC Holiday Program		4,000		3,550	117154
HRCC Birthday Parties		2,000		1,373	117156
HRCC Kindy Gym		100		74	117163
HRCC Aerobics Franchise Fee		4,600		4,703	117168
HRCC Misc Programs		6,500		8,580	117169
HRCC "Boomers Plus" Programs		450		42	117171
HRCC Weekend Programs		2,000		0	117172

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
Sundry Expenditure					
HRCC Other Sales		350		171	117119
HRCC Kiosk Purchases		14,500		14,516	117120
HRCC Sponsorship Signage		2,100		0	117189
HRCC Grant Funding		4,500		3,196	117192
HRCC Fundraising		1,200		3,147	117193
Trust Transfer Expenses		0		0	117195
TOTAL EXPENDITURE		612,680		580,961	
Operating Income					
HRCC Telephone	40		0		117204
HRCC Super Sports	0		100		117205
HRCC Sponsorship	6,500		2,955		117208
HRCC Sundry Income	500		14		117210
HRCC "Boomers Plus"	1,700		1,409		117211
HRCC Sports Sales	450		302		117216
HRCC Cricket	3,500		1,814		117230
HRCC Badmington	50		407		117231
HRCC Jazz Ballet	0		22		117232
HRCC Aerobics	11,000		6,371		117235
HRCC Gymnasium	49,000		40,782		117236
HRCC Squash	1,000		819		117237
HRCC Soccer	0		0		117239
HRCC Mixed Netball	1,150		1,964		117241
HRCC Kiosk Sales	22,000		20,782		117247
HRCC Equipment Hire	900		619		117248
HRCC Court Hire (Casual)	11,000		12,061		117249
HRCC Function Room	9,000		9,730		117250
HRCC Room Hire	5,000		7,999		117251
HRCC Creche	0		0		117252
HRCC After School Care	17,000		15,806		117253
HRCC Holiday Program	15,500		35,481		117254
HRCC Skating Admission	1,150		1,803		117255
HRCC Birthday Parties	4,500		2,555		117256
HRCC Basketball Junior	6,800		6,685		117257
HRCC Basketball Senior	4,000		3,315		117258
HRCC Netball Junior	500		344		117259
HRCC Netball Senior	4,200		4,659		117260
HRCC Deewr Contribution	20,000		15,120		117262
HRCC Kindy Gym	300		662		117263
HRCC Aerobics Fundraising	0		192		117264
HRCC Harvey Agricultural College	1,845		3,337		117265
HRCC Harvey Occasional Daycare	6,250		6,368		117267
HRCC Harvey Show	3,800		3,475		117268
HRCC Misc Programs	11,500		7,181		117269
HRCC PCYC Office / Court Usage	3,818		5,727		117270
HRCC Living Longer Living Stronger	7,500		7,051		117272
HRCC Workers Comp Recoup	0		0		117290
HRCC Grant Funding	25,000		3,886		117292
HRCC Fundraising	1,400		3,892		117293
HRCC Trust Trf	0		0		117296
HRCC Weekend Programs	6,600		3,753		117297
TOTAL INCOME	264,453		239,442		
TOTAL OPERATING HRCC	264,453	612,680	239,442	580,961	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
HRCC FIXED ASSET REPLACEMENT					
Capital Expenditure					
HRCC Gym Equipment		29,042		29,043	117301
HRCC Major Maintenance		24,000		26,795	117303
Trust Trf Capital Expenses		0		0	117304
HRCC Office Upgrade		5,000		4,786	117306
HRCC Foyer Equipment		0		0	117310
HRCC Function & Hire Equip		1,118		1,118	117311
HRCC Court Facility Upgrade		15,065		14,712	117314
HRCC Air Conditioner		0		0	117316
Capital Income					
HRCC Reserve Funds Transfer Major Mtce	74,225		76,452		117407
HRCC Transfer From Trust (Capital)	0		0		117401
Trade in of Equipment	0		0		117405
TOTAL HRCC FIXED ASSET REPLACEMENT	74,225	74,225	76,452	76,452	
TOTAL HRCC	338,678	686,905	315,894	657,414	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
LESCHENAULT LEISURE CENTRE					
Centre Administration					118102
- Salaries		610,494		559,762	
- Superannuation		56,432		51,222	
- Workers Compensation		12,500		15,731	
- Staff / Committee Costs Other		2,700		3,343	
- Training & Conferences		9,550		6,607	
- Travel & Accommodation		3,250		888	
- Licence / Memberships		13,870		14,906	
- Centre Vandalism		3,000		860	
- Interior Plant Hire		0		0	
- Advertising		56,800		62,373	
- Security Costs		6,600		5,530	
Admin Operating Equip		2,300		2,968	118113
Cleaning - General costs		17,600		24,150	118111
- Cleaning Contractors		120,000		94,691	
Repairs & Maintenance		0		5,059	118112
- Preventative Maintenance		8,500		9,435	118102
Utilities					118114
- Electricity		42,000		30,000	
- Gas		4,200		4,032	
Vehicle Expenses H9081		7,000		4,836	118156
Recruitment Costs		5,600		722	118145
Insurance		45,500		39,499	118146
Telephones, Eftpos & Internet		13,200		13,800	118147
Depreciation Expense		78,000		369,012	118148
Postage & Freight		2,400		1,160	118149
Stationery & Printing		22,000		24,339	118162
Sponsorship & Donations		1,500		0	118151
L.S.L Payments - LLC		0		0	118152
Uniforms		13,000		7,587	118163
Web Page Development		0		0	118165
Health & Fitness					118106
- Salaries		265,826		241,490	
- Superannuation		25,258		20,089	
- Workers Compensation		5,700		7,345	
- Training & Conferences		1,300		3,254	
- Travel & Accommodation		500		155	
- LLS Non Staff Costs		0		0	
- Refunds		3,000		3,001	
- Licence Fee		13,350		11,886	
- Materials		11,000		29,520	
Repairs & Maintenance					
- Preventative Maintenance		7,200		6,360	118157

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
Multi Sports					118105
- Salaries		117,052		103,603	
- Superannuation		11,116		9,638	
- Workers Compensation		2,510		3,021	
- Training & Conferences		1,300		1,662	
- Umpire Fees		35,000		33,133	
- Repairs & Maintenance		6,600		6,900	
- First Aid Expenses		800		182	
- Grand Final & Trophy		7,500		5,829	
- Security Expenses		5,400		1,791	
- ABA		33,150		0	
- Leschenault Netball Association		26,000		0	
- Materials		7,000		7,223	
Squash					118107
- Repairs & Maintenance		600		182	
- Preventative Maintenance		1,200		0	
- Materials		480		0	
Junior Sports					118104
- Salaries		94,522		84,657	
- Superannuation		8,982		8,955	
- Workers Compensation		2,020		2,440	
- Training & Conferences		500		525	
- Repairs & Maintenance		2,000		200	
- Refunds		1,200		1,643	
- Materials		4,000		1,402	
Creche					118103
- Salaries		68,784		63,188	
- Superannuation		6,538		5,752	
- Workers Compensation		1,500		1,776	
- Training & Conferences		300		0	
- Repairs & Maintenance		600		2,112	
- Materials		3,500		3,276	
Holiday Program					118153
- Salaries		81,652		44,489	
- Superannuation		7,760		2,301	
- Workers Compensation		1,750		2,108	
- Training & Conferences		1,000		970	
- Travel & Accommodation		500		0	
- Repairs & Maintenance		3,185		2,567	
- Materials		7,620		9,512	
Bookings & Stage 1		3,200		1,856	118108
- Repairs & Maintenance		7,200		7,959	
- Refunds		2,000		100	
Leschenault Park					118109
- Repairs & Maintenance		4,500		6,304	
- Vandalism Exp		1,800		881	
Pro Shop		3,600		2,555	118110
Stage 2 Expenses		600		1,600	118158
- Repairs & Maintenance		12,000		12,406	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
WET CENTRE - Expenditure					
Aquatic Expenses					118117
- Licence Membership		700		320	
- First Aid Expenses		1,200		1,682	
- Electricity		173,000		148,490	
- Gas		19,500		17,753	
- Materials		600		805	
- Refunds		0		680	
Aquatic Employee Costs					118118
- Salaries		433,172		367,636	
- Superannuation		41,146		34,429	
- Workers Compensation		9,250		11,181	
- Training & Conferences		4,170		3,881	
- Travel & Accommodation		2,850		0	
- Other Expenditure		0		11	
Cleaning		2,400		5,905	118119
- Cleaning Contractors					
Aquatic Pro Shop		16,500		11,609	118120
Repairs & Maintenance		50,400		41,352	118121
- Preventative Maintenance		30,000		24,975	
Operating Equipment		5,450		3,807	118122
Pool Chemicals		48,000		48,878	118159
Swim School Program					118123
- Salaries		218,010		205,254	
- Superannuation		20,710		18,082	
- Workers Compensation		4,650		5,627	
- Training & Conferences		800		1,154	
- Travel & Accommodation		500		12	
- Refunds		6,000		2,950	
- Materials		5,100		6,079	
FOOD & BEVERAGES - Expenditure					
Food & Beverages		0		0	118134
- Repairs & Maintenance		8,000		5,337	
Food & Beverage Employee Costs					118133
- Salaries		101,128		108,992	
- Superannuation		9,608		12,225	
- Workers Compensation		2,180		2,610	
- Training & Conferences		200		250	
- Travel & Accommodation		0		0	
- Other Expenditure		0		91	
Drinks		37,200		35,873	118127
Prepared Food incl Catering		35,100		53,516	118128
Icecream, Confectionery & Crisps		15,750		15,390	118129
Birthday Parties		1,200		804	118130
Licensed Area		3,600		2,809	118131
- Licence		750		564	118131
Operating Equipment		1,800		179	118132
TOTAL EXPENDITURE		3,390,275		3,321,503	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
ADMINISTRATION - Income					
Family Account (Class Deposits)	0		0		118201
Centre Administration Services	1,000		6,516		118202
Long Service Leave Transfer	0		0		118241
Sponsorship / State League	8,700		2,136		118208
Health & Fitness Services					118206
- Group Fitness Memberships	550,000		434,923		
- Group Fitness Casual	10,400		10,505		
- Gymnasium Casual	21,500		19,190		
- Other Sports / Programs	13,800		17,497		
- LLLS Assess & Classes	0		1,912		
Multi Sports Services					118205
- Australind Basketball Assoc	50,000		22,760		
- Leschenault Netball Assoc	31,700		24,445		
- Basketball	23,600		19,288		
- Netball	36,645		38,572		
- Hockey	8,300		0		
- Other Sports / Programs	2,000		1,322		
- Soccer	21,600		31,779		
- Court Hire	37,300		43,544		
Squash	18,000		18,703		118207
Junior Sports Services					118204
- Basketball	3,640		4,079		
- Netball	1,100		274		
- Dance	6,000		1,000		
- Other Sports / Programs	0		862		
- Soccer	2,200		4,600		
- Gymnastics	80,720		38,769		
Creche	5,940		4,747		118203
Holiday Program Fees	58,085		72,496		118230
OTHER INCOME					
Room & Equipment Hire / Bookings	22,000		20,784		118209
Bonds on Bookings	2,000		0		118231
Pro Shop Sales	5,040		6,267		118211
Leschenault Park - Tennis Crt Hire	1,700		2,200		118210
Lesch Park - Oval & change Room Hire	19,800		17,112		118232
Affiliation Fees	6,000		6,409		118233

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
WET CENTRE - Income					
Aquatic Income					118217
- Lane Hire	10,450		15,018		
- Casual Swimming	133,600		142,446		
- Memberships	185,500		199,231		
- Classes	4,600		4,923		
- Vacation Classes	5,500		5,825		
- In Term Classes	80,745		57,663		
Swim School Centre Programs	21,300		15,710		118216
Swim & Survive	416,000		414,251		118235
- Vacation Classes	31,800		26,225		
Pro Shop	27,000		19,337		118214
Sponsorship	7,000		7,962		118215
FOOD & BEVERAGE - Income					
Drinks	98,800		85,054		118220
Prepared Food Incl Catering	71,300		70,026		118221
Icecreams, Confectionary & Crisps	31,500		21,233		118222
Birthday Parties	4,400		2,574		118223
Bar Sales	6,000		6,362		118224
Other Income	1,920		965		118234
TOTAL INCOME	2,186,185		1,967,493		
OPERATING LLC	2,186,185	3,390,275	1,967,493	3,321,503	
FINANCING COSTS					
- Loan Payments (pri)		89,983		0	118160
- Loan Payments (Int)		17,906		19,504	118161
		107,889		19,504	
TOTAL OPERATING LLC	2,186,185	3,498,164	1,967,493	3,341,007	
LESCHENAULT LEISURE CENTRE FIXED ASSET REPLACEMENT					
LLC Major Dry Equipment		10,000		25,605	118300
LLC Major Aquatic Equipment		55,000		30,981	118301
LLC Building Major Maintenance		87,000		97,346	118308
LLC Aquatic Major Maintenance		479,000		32,248	118311
Trade in of Equipment		0		0	118405
LLC Grant Funding		0		30,000	118412
- Reserve Trans LLC Major Mtce		97,000		97,346	118408
- Reserve Trans LLC Aquatic		534,000		32,248	118418
	631,000	631,000	159,594	186,181	
TOTAL LLC	2,817,185	4,129,164	2,127,087	3,527,187	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
YARLOOP					
ALCOA COMM. GRANTS FUND					
Alcoa Community Grants Projects		50,000		0	114180
Unspent Grants Reserve Transfer	50,000		0		114226
YARLOOP TOWNSCAPE					
Alcoa - Yarloop Townscape Expenditure		3,000		11,033	116118
Alcoa - Yarloop Townscape Reserve Trf	3,000		11,011		116218
TOTAL YARLOOP	53,000	53,000	11,011	11,033	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
RECREATION & CULTURE FIXED ASSET REPLACEMENT					
PUBLIC HALLS & CENTRES					
Hall Capital Maintenance		73,310		44,539	111301
- Contribution Club	18,596		545		111403
DR PETER TOPHAM POOL					
Dr Peter Topham Pool - Cap Exp		26,000		30,000	112301
- Furniture & Equipment		0		0	112307
- Plant & Equipment		0		0	112308
Harvey Pool Grant Funding	0		30,000		112405
OTHER SWIMMING AREAS & BEACHES					
Ridley Place Finger Jetty		285,000		401,228	112309
Grant Income - Finger Jetty	213,750		235,125		112407
Ridley Place Foreshore Redevelopment		310,000		3,150	112310
- OCR Australind POS	310,000		80,000		112408
PARKS, GARDENS & RESERVES					
Playground Equipment		35,000		0	113303
Grants / Contributions	0		0		113401
Parks & Gardens Major Maintenance		118,700		103,921	113305
- Plant Reserve Trans	51,600		51,506		113403
MYALUP FORESHORE REDEVELOPMENT					
Myalup Foreshore Plan		200,000		12,170	113306
Myalup Foreshore Plan - Link Design		10,000	0		113307
SPORTING CLUBS & AMENITIES					
Rec Grounds - Capital Maintenance		34,000		35,255	114301
Trust Trf POS	0		0		114403
Sporting Clubs - Capital Maintenance		289,553		262,536	114302
CSRFF Funding	74,000		74,000		114452
Club Contribution	30,000		30,000		114456
Recreation Reserve Transfer	118,000		118,000		114454
BRC Reserve Transfer	20,000		0		114458
Rec Ground Equipment Maintenance		0		0	114310
Skateboard Facilities		572,000		0	114342
Grants / Contributions	375,000		0		114450
Trust Trf POS	175,000		0		114403
LRP Club/Changerooms Development		1,094,760		432,763	114373
- CSRFF Funding	173,250		173,250		114451
- RDC Funding	360,533		360,533		114455
- Trust Trf POS	110,000		110,000		114403
- Loan	665,155		665,155		114427
Harvey Recreation Ground					
- Upgrade HRCC Entrance		39,000		45,000	114370
- Harvey Infrastructure Reserve Trans.	39,000		39,000		114470

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
LIBRARIES					
Aust Library Furniture		1,000		785	115311
Aust Library Mtce - Renewal		0		0	115312
Yarloop Library Furniture & Equipment		0		0	115313
Harvey Library Office Equipment		2,000		1,612	115305
Harvey Library Mtce - Renewal		60,000		30,000	115306
Libraries Building Reserve Transfer	60,000				115405
Vehicle - Libraries (H9079)		25,000		19,015	115301
- Trade in	15,000		11,818		115403
- Reserve Transfer	10,000		0		115401
OTHER					
Harvey Art Prize		0		0	116302
Alcoa - Yarloop Townscape Capital Exp		70,000		110,232	116318
Alcoa - Yarloop Townscape Reserve Trf	70,000		110,232		116418
Vehicle - LLC (H9081)		30,000		29,964	118302
- Trade in	15,000		16,818		118404
- Plant Reserve Trans	15,000		13,146		118402
COASTAL COMMUNITIES FACILITIES RESERVE					
Binningup Bowling Club		0		0	119301
Lions Park - Furnishings		5,550		0	119306
Contribution - Lions Club	2,775		0		119409
Binningup Golf Club		2,000		2,000	119315
Ottrey Park Development - Toilets		90,000		2,727	119310
Grant Funding	50,000		0		119413
- Building Reserve	0		0		119412
B/up Christian Youth Camp		93,556		76,825	119305
Contribution - Binningup Christian Youth Camp	20,000		3,269		119415
SSL Loan - Binningup Christian Youth Camp	35,000		35,000		119414
Binningup Surf Life saving Club		87,273		5,230	119314
Contribution - Club	25,602		5,230		119411
Coastal Communities Reserve Transfer	145,002		43,283		119408
TOTAL REC & CULTURE FIXED ASSET REPLACEMENT	3,197,263	3,553,702	2,205,909	1,648,951	

	2,189,091	1,618,987
LLC	176,412	216,144
HRCC	76,452	76,452
	2,441,955	1,911,584
	4,036,402	
	1,594,447	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2014 - 2015		2014 - 2015	
PROGRAMME SUMMARY				
OPERATING				
Maintenance Roads, Depots	289,550	7,069,000	18,146	7,616,683
OPERATING - SCHEDULE 2	1,500	7,069,000	18,146	7,616,683
CAPITAL				
Construction Roads, Depots Road Plant Purchases	2,683,918	5,824,330	3,090,682	4,713,554
CAPITAL - SCHEDULE 2	2,683,918	5,824,330	3,090,682	4,713,554
TOTAL TRANSPORT	2,685,418	12,893,330	3,108,828	12,330,237

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
ROADS, DEPOTS - CONSTRUCTION					
Expenditure					
Roadwork Construction		4,516,205		3,753,808	120100
Depreciation - Roadwork Construction		222,500		222,500	120101
Capital Income					
Roads to Recovery	450,000		454,843		120202
Direct Grants (Specific)	192,700		192,700		120203
RRG Grants	485,001		458,334		120204
Cont To Works Blackspot (State 2:1)	66,667		93,334		120222
Cont To Works Blackspot (Federal)	1,200,000		1,150,000		120236
Sub-Total	2,394,368	4,738,705	2,349,211	3,976,308	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
TRANSPORT CONSTRUCTION - OTHER					
Expenditure					
Bridges					
Expenditure		294,000		114,425	120130
Crossovers		45,000		36,345	120108
Depot		115,000		123,775	120109
Drainage		190,000		159,638	120111
- Depreciation		16,500		16,500	120161
Footpaths		225,125		72,826	120113
Townscape		75,000		76,960	120114
Land Acquisition		40,000		29,484	120115
Upgrade Old PAW's		25,000		8,780	120116
Cont To Works (Calm)		0		3,956	120117
Contribution To Works - Dust Control		30,000		0	120120
Contribution to Works - Other		10,000		79,246	120121
Footbridge Construction		0		0	120123
Insurance Bridges		20,000		15,312	120139
Capital Income					
Cont To Works Other	5,000		89,069		120201
Gifted Roads, Footpaths & Drains - Developers	0		415,408		120205
Contributions To Works - Dust Control	15,000		0		120207
Cont To Works (Calm)	0		4,675		120217
Engineering Supervision Fees	20,000		37,894		120208
Regional Bike Network	55,125		0		120213
Unspent Grants Reserve Transfer	114,425		114,425		120239
Transfer from Plant Reserve	80,000		80,000		120240
TOTAL CONSTRUCTION OTHER	289,550	1,085,625	741,471	737,246	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2013 - 2014		2014 - 2015		
ROADS, DEPOTS - MAINTENANCE					
Expenditure					
Kerbing Maintenance		44,000		41,813	121101
Storm Damage Maintenance		100,000		112,168	121103
Municipal Maintenance					
- Expenditure		1,433,000		1,441,570	121104
- Depreciation		140,000		140,000	121144
Bridge Maintenance		55,000		48,060	121105
Depot Maintenance		100,000		116,945	121106
Drains Maintenance		290,000		292,504	121107
- Depreciation		27,000		27,000	121177
Street Lighting		515,000		445,816	121108
Street Cleaning		75,000		78,630	121109
Street Trees		196,000		190,934	121110
Traffic Signs		95,000		117,574	121111
Pit Reinstatement		0		595	121112
Footpath Maintenance		58,000		59,094	121114
Road Asset Data Pickup / Asset Management		147,000		52,056	121115
Infrastructure Depreciation Expense		3,794,000		4,451,926	122155
Operating Income					
Contribution - Storm Damage			13,568		121203
Stormwater Connection Fees	500		2,755		121204
Contribution To Offroad Signage	500		142		121205
Contribution Street Lights	500		1,682		121206
TOTAL ROADS, DEPOTS - MAINTENANCE	1,500	7,069,000	18,146	7,616,683	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2014 - 2015		2014 - 2015	
PROGRAMME SUMMARY				
OPERATING				
Rural & Economic Services	117,000	22,000	114,489	26,144
Tourism & Area Promotion	27,271	601,941	29,390	507,990
Building Control	279,411	783,723	297,539	705,223
TOTAL ECONOMIC SERVICES	423,682	1,407,664	441,418	1,239,357

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
RURAL & ECONOMIC SERVICES					
Operating Expenditure					
Noxious Weed Control		20,000		25,212	130102
Harvey Fruit Fly Baiting Contribution		500		0	130108
Truck Wash Facility Contribution		1,500		932	135102
Operating Income					
Saleyard Registration Fees	500		285		134201
Extractive Industry Licenses	15,000		11,042		135201
Sale Of Standpipe Water	500		2,253		135204
Grazing Rights	1,000		909		135205
Alcoa Cont - Infrastructure Mtce Contribution	100,000		100,000		135209
TOTAL RURAL & ECONOMIC SERVICES	117,000	22,000	114,489	26,144	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
TOURISM & AREA PROMOTION					
Operating Expenditure					
Area Promotion		20,000		13,822	132102
Harvey Visitor Centre Donation		48,510		48,510	132104
Stirlings Cottage Lease		21,000		12,793	132105
Australind Eco Museum Maintenance		2,000		550	132106
Gibbs Pool Amphitheatre Booking Agent Fee		2,000		2,000	132109
Harvest Fest CoOrdinator Cont		15,500		15,500	132111
Stirling Cottage Maintenance		10,000		6,799	132118
Harvey Visitor Precinct Grounds Maintenance		180,000		156,339	132119
Harvey Visitor Centre Maintenance		12,500		10,125	132120
Cost Of Plate Sales		2,500		2,400	132129
Aust. Visitor Info Services		8,000		10,246	132132
Business Enterprise Centre		8,000		8,000	132137
Amphitheatre Events Contribution		4,000		0	132140
Events Support - Works Labour / Support		30,000		24,757	132143
Regional & Local Bike Plans		30,500		900	132144
Regional Tourism Strategy Contribution		5,000		0	132145
Tourism Admin Expense ABC Trans		110,431		86,555	132150
Tourism Depreciation Expense		92,000		108,694	132155
P & L On Sale Of Assets - Tourism		0		0	132190
Operating Income					
Stirlings Cottage Lease	21,000		17,440		132201
Caravan Park Registration	1,500		5,130		132204
Plate Sales	3,500		3,300		132207
Sundry Income	500		500		132210
Tourism Admin Income ABC Trans	771		3,020		132250
P & L On Sale of Asset	0		0		132290
TOTAL TOURISM & AREA PROMOTION	27,271	601,941	29,390	507,990	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
BUILDING CONTROL					
Operating Expenditure					
Building Salaries		360,000		332,368	133701
Relief Salaries - Building		22,000		2,520	133702
L.S.L Payments - Building		4,300		3,350	133703
Building Superannuation		45,000		40,761	133704
Building Workers' Compensation		9,000		10,167	133103
Conferences & Accommodation (National)		5,000		0	133104
Stationery And Printing		7,500		6,769	133105
Telephone		6,500		5,807	133106
Insurance		15,094		14,005	133107
Legal Expenses		15,000		7,724	133108
Sundry Expenditure		4,000		1,669	133109
Vehicle Expenses H9013		8,700		7,661	133110
Subs & Publications		1,000		0	133114
Safety Equip/Protective Clothing		750		0	133115
Building Advertising		2,000		1,615	133117
Water Wise Subsidy (at \$250)		1,000		0	133120
Vehicle Expenses H9042		6,500		5,121	133142
Building Admin Expense ABC Trans		247,379		231,155	133150
Building Depreciation Expense		23,000		32,466	133155
P & L On Sale Of Assets - Building		0		2,066	133190
Operating Income					
Building License Fees	250,000		257,360		133201
Sign & Hoarding Licenses	500		552		133203
Swimming Pool Registration	14,000		15,270		133204
Fines & Penalties Bldg	100		100		133206
Legal Costs Recovered	500		6,748		133207
Inspection Fees	100		0		133208
Sundry Income	4,000		4,533		133209
Staff Telephone Recoup- Building	0		347		133210
Fines & Penalties S.Pool	100		0		133211
Building Statistic Sales	3,500		3,069		133212
Building Admin Income ABC Trans	1,981		4,992		133250
P & L on Sale of Asset	330		1,218		133290
Transfer from LSL Reserve - Building	4,300		3,350		133213
TOTAL BUILDING CONTROL	279,411	783,723	297,539	705,223	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
ECONOMIC SERVICES FIXED ASSET REPLACEMENT					
Furniture & Equipment		0		0	132301
H-9042		30,000		29,689	133306
- Trade in	15,000		17,273		133403
- Trans Plant Reserve	15,000		12,416		133404
H-9013		30,000		29,688	133305
- Trade in	14,500		17,273		133401
- Trans Plant Reserve	15,500		12,415		133402
Entry Statements		190,000		0	132309
Stirling Cottage Major Mtce		12,000		5,840	132303
Eco Museum Major Maintenance		0		0	132310
Harvey War Memorial		235,115		379,440	132321
Grants Contribution	100,000		114,037		132403
Reserve Transfer - Unpsent Grants	35,115		35,638		132405
TOTAL ECONOMIC SERVICES FIXED ASSET REPLACEMENT					
	195,115	497,115	209,052	444,656	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2014 - 2015		2014 - 2015	
PROGRAMME SUMMARY				
OPERATING				
Private Works	3,000	3,000	1,630	2,679
Engineering Admin.	81,548	484,686	127,003	477,143
Public Works	0	0	0	0
Plant Operation	0	0	0	0
Salaries and Wages	65,000	65,000	97,777	102,657
Unclassified	322,758	1,264,691	384,762	2,692,494
TOTAL OTHER PROPERTY & SERVICES	472,306	1,817,377	611,171	3,274,972

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
PRIVATE WORKS					
Operating Expenditure					
Private Works Schools / Sports		2,000		1,770	140102
Private Works Other		1,000		909	140104
Operating Income					
Private Works Schools / Sports	2,000		1,630		140202
Private Works Other	1,000		0		140204
TOTAL PRIVATE WORKS	3,000	3,000	1,630	2,679	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
ENGINEERING ADMINISTRATION					
Operating Expenditure					
Administration Cost (10%)		50,536		43,221	142150
Engineering Salaries (28%)		308,000		307,190	142701
Salaries LSL Reserve		20,000		20,605	142711
Conferences		0		0	142112
Subscriptions & Pubs		1,000		629	142118
Superannuation (17%)		22,000		19,552	142104
Software Subs & Licences		83,150		85,945	142111
Operating Income					
Administration ABC Trans	21,348		58,518		142250
Staff Recoup-Engineering	200		287		142202
Sundry Income	10,000		200		142203
Transfer From LSL Reserve - Engineering	20,000		20,605		142204
Diesel Fuel Rebates	30,000		47,393		142208
TOTAL ENGINEERING ADMINISTRATION	81,548	484,686	127,003	477,143	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
PUBLIC WORKS OVERHEAD					
Operating Expenditure					
Engineering Salaries Labour		792,000		789,917	142701
Engineering Sick & Holiday Labour		250,000		272,652	142702
EBA Sick Leave		3,000		3,619	142704
Engineering Service Pays		4,500		5,220	142707
Engineering Allowances		81,500		84,243	142708
Tool Box / Staff Meetings		43,000		15,889	145703
Engineering Superannuation (83%)		105,000		95,461	142104
Stock & Fuel Administration		36,000		18,949	142105
Superannuation Outside Staff		212,000		209,686	142106
Engineering Workers Comp Insurance		58,000		75,394	142109
Advertising Staff Vacancies		2,000		159	142110
Protective Clothing/Safety Equip		25,000		23,892	142113
Office Expenses and Stationery		8,000		7,072	142114
Telephone		18,000		18,195	142115
Vehicle Expenses		11,000		13,865	142116
Insurance		46,722		43,350	142117
Advertising General		7,000		1,952	142119
Vehicle Expenses H9002		8,000		7,714	142120
Vehicle Expenses H9077		7,000		5,734	142130
Vehicle Expenses H9060		7,000		5,829	142160
Vehicle Expenses H9062		7,000		5,410	142131
Vehicle Expenses H9037		10,000		10,173	142132
Vehicle Expenses H9004		12,000		7,425	142133
O.H.S. and Skills Training		60,000		33,804	142124
Sundry Expenditure		4,500		767	142125
Survey Equipment Repairs/Replace		3,000		2,666	142127
Administration Costs		454,827		388,987	142150
TOTAL OPERATING		2,276,049		2,148,023	
LESS Overheads Allocated		-2,276,049		-2,148,023	142199
AMOUNT UNDER/OVER ALLOCATED		0		0	
TOTAL PUBLIC WORKS		0		0	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
PLANT OPERATION					
Operating Expenditure					
Plant Repair Wages		50,000		57,812	143705
Fuel & Oil		430,000		412,140	143102
Tyres & Tubes		55,000		44,130	143103
Parts & Repairs		160,000		173,118	143104
Insurance & Licenses		80,000		101,144	143106
Tools Repaired & Replaced		30,000		28,375	143107
Workshop Consumables		13,000		15,091	143108
Sundry		7,000		8,083	143109
Fuel & Oil Consumables		16,000		19,887	143110
Total Operating		841,000		859,781	
LESS Allocated - Wks/Services		-841,000		-859,781	143199
TOTAL PLANT OPERATION		0		0	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
SALARIES AND WAGES					
Operating Expenditure					
Total Salaries & Wages		9,825,413		9,210,931	145101
Total Salaries/Wages Allocated		-9,825,413		-9,303,805	145199
AMOUNT UNDER/OVER ALLOCATED	0	0	0	-92,874	
Operating Expenditure					
Workers Comp Labour		50,000		71,912	145702
Parental Leave Salaries		15,000		30,745	145704
Operating Income					
Workers Compensation Recouped	50,000		63,160		145201
Parental Leave Recoup	15,000		34,617		145204
TOTAL SALARIES & WAGES	65,000	65,000	97,777	102,657	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
UNCLASSIFIED					
Operating Expenditure					
Plant Depreciation Expense		725,000		759,938	143155
Insurance Claims		20,000		42,898	146102
Social Club Purchases		2,000		2,541	146103
Staff Training		58,000		32,726	146107
B.C.I.T.F. Payments		160,000		195,768	146108
Building Commission Levy Expense		70,000		106,385	146110
Retention Payments		0		0	146111
Transport EFTPOS Adj		0		0	146150
P & L On Sale Of Assets - Other Property & Services		229,691		1,552,238	146190
Operating Income					
P & L On Sale Of Assets - Other Property & S	40,758		17,587		146290
Insurance Claims Recouped	20,000		50,875		146202
Social Club Recoups	2,000		2,541		146203
B.C.I.T.F Receipts	170,000		198,764		146208
Building Commission Levy Collected	90,000		114,996		146210
Retention Trf'd from Trust	0		0		146211
TOTAL UNCLASSIFIED	322,758	1,264,691	384,762	2,692,494	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
OTHER PROPERTY AND SERVICES FIXED ASSET REPLACEMENT					
Engineering Plant Purchases		1,512,000		1,099,271	146302
- Trade in	472,000		325,226		146402
- Trans Plant Reserve	1,040,000		774,045		146403
H-9060		30,000		29,688	146305
- Trade in	15,000		17,727		146406
- Trans Plant Reserve	15,000		11,961		146407
H-9002		52,000		52,005	146303
- Trade in	41,000		44,318		146404
- Trans Plant Reserve	11,000		7,687		146405
H-9077		31,000		31,288	146306
- Trade in	16,000		20,000		146408
- Trans Plant Reserve	15,000		11,288		146409
Office Equipment					
- Office Furniture		0		0	146310
- Office Equipment		0		0	146315
- Engineering Inspection Equipment		12,100		13,037	146308
- Trans Plant Reserve	0		0		146412
TOTAL OTHER PROP & SVCS FIXED ASSET REPLACEMENT	1,625,000	1,637,100	1,212,253	1,225,289	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
TRANSFERS TO OTHER FUNDS					
Transfer to Plant Reserve		836,000		836,000	150301
Office Equipment Reserve		100,000		100,000	150302
LLC Capital & Major Maint.		160,000		160,000	150307
BRC Capital & Major Mtce		10,000		10,000	150308
HRCC Capital & Major Mtce		100,000		100,000	150309
Harvey Infrastructure Reserve		0		0	150310
Sullage Pit Major Maintenance		0		0	150312
LSL, Sick Reserve		50,000		50,000	150313
Land Acquisition Reserve		260,000		130,000	150314
Refuse Management Reserve		330,000		676,556	150316
LLC Aquatic Major Maint.		150,000		150,000	150319
Building Reserve		290,000		290,000	150320
Recreation Facilities Reserve		0		0	150321
Insurance Reserve		0		0	150322
LLC Gym Equipment Reserve		50,000		50,000	150323
District Revaluation Reserve		0		38,000	150325
TOTAL FUND TRANSFERS TO SCHEDULE 2		0 2,336,000		0 2,590,556	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2014 - 2015		2014 - 2015		
FINANCE AND BORROWING					
Operating Expenditure					
Interest - Other S.S.L.		5,181		4,472	160104
Returned Cheques		0		0	160105
Advances & Floats		100		0	160106
Operating Income					
Interest - Other S.S.L.	5,181		4,472		160204
Returned Cheques	0		0		160205
Advances & Floats	100		100		160207
OPERATING - SCHEDULE 2	5,281	5,281	4,572	4,472	
Capital Expenditure					
Principal - Other S.S.L.		10,460		0	160303
Capital Income					
Principal - Other S.S.L.	10,460		0		160402
CAPITAL - SCHEDULE 2	10,460	10,460	0	0	
TOTAL FINANCE AND BORROWING	15,741	15,741	4,571	4,472	