

Shire of Harvey

ANNUAL REPORT
2017-2018



Contents

Shire President's Report	2
Elected Members of Council	4
Executive Staff	5
Chief Executive Officer's Report	6
Council Information	10
Competition Principles Agreement	12
Complaints of Minor Breaches	13
Disability Access and Inclusion Plan	14
Record Keeping Plan	17
Plan for the Future	18
Annual Financial Report	24
Detailed Accounts	84



Shire President's Report

In presenting the Shire of Harvey Annual Report 2018, I once again acknowledge the great team of Councillors and Staff who work tirelessly for our community. I believe we provide exceptional facilities for residents and visitors alike. We work hard to engage with our community and work to deliver our combined aspirations across the many communities of our region.

The Shire of Harvey acknowledges Aboriginal custodianship of the land and respect Elders past, present and emerging. In July each year we recognize NAIDOC Week with the Aboriginal flag raised and a small function with local Elders, their families and Councillors. Our citizenship ceremonies have been enhanced with the addition of a 'Welcome to Country' for new citizens, provided by Elders.

We welcomed 52 new citizens in 2017-18 with ceremonies in Australind and Harvey. Each participant was presented with an Australian native plant as a welcome gift.

Our Western Australia Day Community Dinner held in Harvey in 2018, recognised David Marshall with a Meritorious Service Award. Jan Wilmott, Janine Quicke and Lyn Henderson were presented with Appreciation Awards for their efforts as great community citizens. Oakley Partridge was recognised with the Youth Award and Jessica Cook with a Youth Appreciation Award. Our communities are well served by many organisations and volunteers who support them.

We have delivered many projects this year with support from State Government in delivery of the Treendale Bridge linking Australind and Eaton in the Shire of Dardanup, supplementing developer contributions for the long awaited connection. We were also able to upgrade the Australind Skatepark to a fabulous facility for youth in 2017. Support from Alcoa through the Alcoa Harvey Sustainability Fund enabled the Australind Tennis Courts upgrade and lights at Harvey Bulls Football Club. The year also saw us open the Harvey Emergency Services Centre in Harvey and the Yarloop Fire Station in Yarloop.

In October our Local Government elections saw a change in Council, with John Sabourne, Phil Giancono, Kevin Wood and Greg Campbell stepping down. My thanks to these community minded people for their dedication to our region. New Councillors, Michelle Campbell, Michelle Boylan, Wendy Dickinson and Paul Gillett have joined our ranks.

In November the first 'Shire of Harvey Honorary Freeman' was awarded to John Sabourne recognising his outstanding service to our community over many years.

In recovery from the fires of 2016, the Shire of Harvey continued to support gatherings for community members including Community Morning Teas and Farmers' Breakfasts. In January we held the Regrowth and Recovery Art Exhibition following community art workshops over previous months. This provided a creative outpouring of our journey of recovery for the second anniversary of the Waroona Yarloop Fires.

Shire President's Report Cont'd

Following our 2017 production of 'Stories from the Fireground' book, I took great pleasure in receiving a National Excellence in Emergency Communication Award from Emergency Media & Public Affairs at their Perth Conference this year. The Shire was also very proud to be selected as the State Award winner for the 2018 Annual Banners in the Terrace competition hosted by WALGA. The Banner was painted by artist Yvonne Chapman and was judged the best Community Banner and the overall winner.

We continue to share our experiences to assist others in emergency recovery. In 2018 the Yarloop Town Development Working Group has been working towards the rebuilding of public buildings in Yarloop, as outlined in the Yarloop Town Development Plan, entering an exciting stage of our redevelopment.

The Shire of Harvey has worked collaboratively over the year with our neighbouring shires and stakeholders in bringing together the Bunbury Tourism Strategy new regional branding and publication of the 'Found' magazine which has renewed our regional marketing. Together with the Bunbury Wellington Economic Alliance, we work to deliver the Bunbury Geopraphe Growth Plan and along with the Shire of Harvey Community Strategic Plan this stands us in good stead for future sustainable development in our region.

Councillors and Staff of the Shire of Harvey aim to meet our community aspirations through a shared vision of 'Together toward a better lifestyle'.

Cr Tania Jackson

SHIRE PRESIDENT

Elected Members of Council



Cr. Tania Jackson
President



Cr. Paul Beech



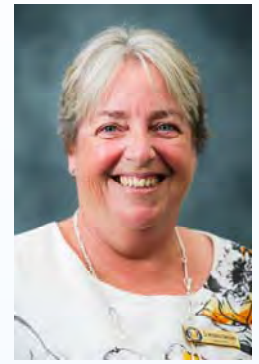
Cr. Bill Adams



Cr. Michelle Boylan



Cr. Francis Burgoyne



Cr. Michelle Campbell



Cr. Craig Carbone



Cr. Wendy Dickinson



Cr. Paul Gillett



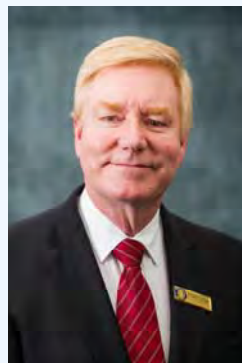
Cr. Amanda Lovitt



Cr. Peter Monagle



Cr. Anita Shortland



Cr. Derrick Simpson

Executive Staff



Michael Parker
Chief Executive Officer



Shane Collie
Executive Manager Corporate Services



Rick Lotznicker
Executive Manager Technical Services



Dean Winter
Manager Financial Services



Scott Dandridge
Principal Environmental Health Officer



Simon Hall
Manager Planning Services



Patrick Quinlivan
Manager Community & Economic Development



Merv Stewart
Principal Building Surveyor

Acting Chief Executive Officer's Report



The Shire of Harvey continued to both grow economically and consolidate in terms of Bushfire Recovery in the 2017/18 year. While Council's solid financial performance continued as in previous years, the transition that became evident at around the two year mark since the January 2016 Bushfires in the northern section of the Shire was also apparent. The Shire has effectively entered a "Rebuilding" stage following the Recovery from those fire events.

With Council's 2017–2027 Strategic Community Plan being adopted by Council on 18th July 2017 the major planning focus in 2017/18 shifted to a "doing" phase with the initiatives contained within that plan being prioritised and implemented. With the

Shire continuing to see growth and development, albeit at a slower rate than previous, a number of major long term initiatives were and continue to be progressed.

The Shire's estimated residential population as at March 2017 was 27,258. Over the past 10 years the Shire's population has increased by 6,345 or 30.4%. The average annual growth rate of 3% is above the State average growth rate for the same period.

CORPORATE SERVICES

I am pleased to report that the Shire has received an unqualified Annual Audit Report as well as a positive audit of its Financial Management Systems and Procedures. During the year the Shire also participated in a Procurement Review undertaken by the Office of the Auditor General's office. Again the Shire performed well with no issues of significance identified throughout the review process.

Council adopted its 2017/18 Budget on the 8th August 2017 incorporating a 3.5% increase in general rates with Minimum Rates increased to \$1,018. Rubbish charges rose by 2% from \$245 to \$250 per service and the rural rubbish charge increased from \$100 to \$102.

Loan Funding

Outstanding loan principal at the end of the financial year stood at \$1,210,232 of which \$90,289 was for self-supporting loans. One new self-supporting loan was raised during the year being \$41,124 for the Harvey Recreation Ground Lighting Upgrade on behalf of the Harvey Bulls Football Club.

Total debt servicing costs incurred during the year were \$1,087,379 (including self-supporting loans) of which \$57,403 was the interest component. This included paying out early the self-supporting loan for the Harvey Hills/SES building, which was fully serviced by the Department of Fire and Emergency Services

During the year, Loan 267 in relation to the Binningup Water Sports Club was also paid out.

Reserve Accounts

The Shire's Reserve Accounts, excluding the "Unspent Grants and Contributions Reserve" (for committed projects) increased from \$25,625,487 to \$25,897,213 during the year. The Shire retains a significant portion of insurance monies in Reserve received for the loss of public buildings in the January 2016 Yarloop fire until such time as these funds are anticipated to be called upon for rebuild projects.

Acting Chief Executive Officer's Report Cont'd

Reserve Account funds are set aside to assist with long term initiatives including asset management and to help offset the cost of major capital projects planned in the future.

Freedom of Information

During 2017/18 four (4) applications were received under the Freedom of Information Legislation. Three (3) were finalised and one remained pending at the end of the year. One internal and external review was completed.

TECHNICAL SERVICES

In accordance with Council's Forward Capital Works Plan and adopted Budget, in 2017/18 the Technical Services Department co-ordinated and implemented numerous minor and major capital improvement projects.

Some of the major projects of note included the extension of the southern end of The Boulevard, in Treendale, and associated works, to connect with the new Collie River Bridge, "The Elbow" floating jetty and boat ramp, the Paris Road landscaping project, and Stage 1 of the Urban Forest project in Clifton Park.

A total of 25 roadwork projects were completed during 2017/18 in each of the Shire's five (5) areas including three (3) bridge projects. The road projects included rural and urban road construction and resurfacing projects, Regional Road Rehabilitation projects, and Black Spot projects, part funded by Main Roads WA. Numerous drainage improvement projects were completed as well as seven (7) new footpath construction projects.

A number of other significant capital works projects were developed, designed and approved by Council in 2017/18, for implementation in 2018/19. These included the Uduc Road Streetscape and Safety Improvement project through the main Harvey shopping precinct, the Myalup Beach Road townscape upgrade, proposed streetscape and safety improvements along Old Coast Road adjacent to Ridley Place foreshore and improvement in and around the Leschenault Skate Park.

Technical Services, in liaison with the Shire's Community Development Staff, project managed the introduction of new sports lighting to the Leschenault Leisure Centre Oval 5, and the new synthetic grass surface at the Harvey Bowling Club.

The Shire's active and passive recreational spaces continued to be improved throughout 2017/18 with the implementation of a variety of reticulation projects, fencing improvements, parks furniture additions, turf renovations and general playground improvements. In addition control of access infrastructure was successfully implemented in a number of locations to stop unauthorised vehicular access to sensitive bushland areas along the Collie River foreshore areas and the Leschenault Estuary.

Technical Services also undertook programmed and general building and road maintenance, graffiti control, erection of new street signage, road line marking and daily maintenance of all Parks and Reserves and street tree management, including pruning and removals where required within the Shire.

Technical Services were also responsible for managing the Shire's cemeteries including arranging and preparing sites for burials.

Acting Chief Executive Officer's Report Cont'd

DEVELOPMENT SERVICES

Council issued 858 Building Permits during 2017/18 with a total construction value of \$65.5 million. Included in these figures were approvals for 193 new dwellings. These figures compare to 973 permits at a value of \$95.8 million including 227 dwellings in 2016/17. The trend has been one in reduction as growth in the Shire has slowed compared to the past few years.

In respect to the statutory processing times for the issue of Building Permits, Certified Applications have been processed with an average of 5.9 working days, compared to the target of 10 working days. For Uncertified Applications an average processing time of 14.2 working days was achieved compared to the target of 25 working days.

During 2017/18 Council's Planning Department processed 167 Development Applications and 22 Subdivision Referrals. This compares to 162 Development Applications and 17 Subdivision Referrals in 2016/17.

Some of the major developments dealt with included:

- Approval for proposed redevelopment of Harvey IGA site;
- Approval for redevelopment of Myalup Service Station;
- Planning Approval and Extractive Industry Licence for a hard rock quarry at Lot 501 Coalfields Highway;
- Approval of the Palmerston Drug and Alcohol Rehabilitation Centre in Brunswick;
- Assessment and advertising of the proposed Lithium Plant (Albermarle) at Kemerton;
- Development Approval for Wokalup Tavern upgrade;
- Approval for the restoration and protection of St Nicholas Church in Australind;
- Approval for Stage 2 of the Hope Christian College in Roelands; and
- Additional ongoing subdivision has occurred within the Treendale (40 Lots) and Kingston Estates (31 Lots).

In terms of environmental projects;

- The Shire continued the implementation of its Asbestos Removal Program on its buildings and facilities;
- Ongoing mosquito control continued with 31 on ground surveys during the year at larval sites following conditions conducive to egg hatching. This resulted in six (6) manual and eight (8) aerial treatments being undertaken compared with six (6) manual and three (3) aerial treatments the previous year.
- A Coastal Monitoring project remained ongoing with the Peron Naturalist Partnership and the University of Western Australia.

Council also developed a Policy in respect of regulation of Traders (food) in the Foreshore areas.

Acting Chief Executive Officer's Report Cont'd

COMMUNITY DEVELOPMENT

As well as coordinating a number of community based committees such as the Disability Access and Inclusion Committee and the Crime Prevention Committee, a number of significant Community Development projects were undertaken during the year:

- Leschenault Leisure Centre Change Rooms and Entrance Upgrade;
- Leschenault Men's Shed Power Upgrade;
- Harvey Visitor Centre Internal Upgrade;
- Leschenault Leisure Centre – new Scoreboards and Court Resurfacing;
- Harvey Art Gallery and Brunswick Hall - new Accessible Toilets installed;
- Brunswick Recreation Centre – Reticulation Upgrade;
- Harvey Recreation and Cultural Centre - Gym Equipment and Court Resurfacing;
- Harvey Recreation Ground Perimeter Fencing Replacement.

Additionally while a Corporate Services function, the Shire in conjunction with DFES embarked on a district wide, tenure blind fire mapping program. This program will enable funds for fire mitigation works to be accessed and improve the general fire safety level within the community.

In concluding, a special thank you is extended to former Chief Executive Officer Michael Parker who concluded his employment after 15 years with the Shire of Harvey. Michael leaves the Shire well positioned to meet the many challenges that the future holds.

Shane Collie

ACTING 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: \$40.2 million

Population: 27,258
(from ABS ERP 2017)

No. of Rate Assessments: 12,411

No. of Dwellings: 11,016

Length of Roads: 1,021km

Coastline: 42kms

Townsites and Localities

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

Council Information Cont'd

Stirling Cottage Heritage Precinct



Significant Local Events

Harvey Harvest Festival, Harvey and Brunswick Agricultural Shows, Myalup Easter Fair and Brunswick, Binningup, Harvey and Yarloop Anzac Day services.

Tourist Attractions

Harvey Dam and Amphitheatre, Logue Brook Dam, Brunswick River Pool, Gibbs Pool, Stirling Dam, Henton Cottage, Replica Captain Stirling Cottage, Italian Interment 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 27,258. 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, dentists, 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.

Libraries

The four public libraries in the Shire of Harvey are located at Australind, Harvey, Yarloop and Binningup.

As part of the South-West's One Library system, members automatically have access to all other libraries in the region.

Child Care Centres

Australind, Binningup and Harvey.

Senior Citizens Centres

Australind and Harvey.

Harvey Dam facilities



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.

The Shire 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 2017/18 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 National Competition Policy 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.

Competition Principles Agreement Cont'd

Legislation Review Cont'd

The Local Government Act 1995 requires that Local Laws be reviewed every 8 years. The majority of the Shire's 14 Local Laws were made or updated in 2008. The 8 year review of these Local Laws was undertaken in 2016-17. Nine Local Laws were remade by Council with a final gazettal date of 12th April 2017. One Local Law remains to be updated and it is intended to be revoked. Four other Local Laws were unchanged.

Complaints of Minor Breaches in relation to conduct of certain officials

Section 5.53 (2)(hb) of the *Local Government Act 1995* ("the Act") requires that a Local Government's Annual Report is to contain details of entries made under Section 5.121 of the Act during the financial year, in the register of complaints. These entries relate to the conduct of certain officials (Elected Members). It is hereby noted that for the 2017-18 reporting period, there were no complaints of this nature received.

Disability Access and Inclusion Plan (DAIP)

In 2017 the new Shire of Harvey DAIP for the period 2017 - 2022 was developed. The process involved extensive consultation with the local community and relevant stakeholders to identify priorities and a range of strategies to improve access throughout the community.

The Shire recognises that all individuals are valued and have a right to access its events, services and buildings and to participate fully in community life. The Shire continues to consult and work in partnership with people with disabilities, community members and professional organisations to implement the Plan and improve access for all.

The Plan is relevant to all people visiting, working and living in the Shire of Harvey, not just people with a disability.

The DAIP contains a number of key objectives as outlined below:

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

To obtain a full version of the DAIP, please visit the Shire of Harvey's website **www.harvey.wa.gov.au** to download a copy. To obtain a hard copy or request the Plan in an alternative format, please contact the Shire's Community Development Officer on 9729 0300 or email **shire@harvey.wa.gov.au**.



Strategies and achievements for Objective 1:

As part of Disability Awareness week on December 5th 2017, the Shire invited Rebound WA to conduct wheelchair basketball workshops with two high schools within the Shire. Seventeen year 8 students including one wheelchair bound student from Australind Senior High School participated at the Leschenault Leisure Centre. Thirty Harvey Senior High School year 7 students participated at the Harvey Recreation and Cultural

Disability Access and Inclusion Plan



The Harvey Library continues to provide outreach services to members of the community who are unable to visit the libraries due to lack of transport and/or mobility. During the 2017-2018 year the service has grown to 830 client deliveries.

Strategies and achievements for Objective 2:

The Shire of Harvey has progressively implemented priority projects from the DAIP Building and Facilities Audit 2016 to improve access to a number of community facilities.

Cookernup Community Hall: Accessible toilets and ablutions completed; Accessible ramps and handrails installed.

Leschenault Leisure Centre: Hand rails installed; Visual indicators on doors; Accessible Parking Bays completed; New facilities with disabled access and toilets; Accessible ramp to function room and tactile paving installed at all stairs.

Harvey Recreation and Cultural Centre: Upgraded disability parking.

Brunswick Junction Memorial Hall: New accessible toilet installed; Handrails, step nosing and tactile paving installed.

Harvey & Districts Arts Society: Accessible ramp and handrails completed.

The Shire of Harvey continues to plan, maintain and develop facilities that improve access for people with disability provision.

Tactile paving is being replaced in Harvey and Australind following requests from Visibility Australia on behalf of their clients.



Cookernup Community Hall



LLC Car Park

Strategies and achievements for Objective 3:

- The Shire continues to provide documents and forms formatted in Large Print on request.
- Spoken Text - text to audio annual licence has been purchased and most documents can now be converted to audio conversion on request.

Disability Access and Inclusion Plan Cont'd

DAIP Projects Cont'd

- The Shire has purchased Albert Accessible text to speech Eftpos Machines for payment desks.
- New Locality signs with accessible information are in place in Australind and Harvey.
- DAIP Advisory Committee meetings are held in different Shire venues to review accessibility.

Strategies and achievements for Objective 4:

- All new staff members have DAIP inductions.
- DAIP documents are included in tender documents.
- DAIP documents are included in the events package.

Strategies and achievements for Objective 5:

- The Shire of Harvey has Feedback forms and Footpath Hazard forms on its website and in hard copies at both the Shire offices.
- All customer service staff and managers at the Shire offices and Recreation Centres respond quickly to concerns raised by the community and agencies working on behalf of people with a disability.

Strategies and achievements for Objective 6:

- The Shire continues to ensure that public consultations can be accessed by all community members and that all community members can provide input into public consultation.
- Annual community meetings are held in each town in an accessible venue. Consultations are carried out in person, on the phone, by email or through the website.
- If a community member is unable to communicate personally with the Shire a supporting agency or carer makes the request directly to the DAIP officer.

Strategies and achievements for Objective 7:

The Shire of Harvey has made considerable progress in providing people with a disability equal opportunity to access employment, volunteering and work experience.

The Shire has provided the following opportunities for people with a disability:

- Harvey Administration: 2 x high school work experience
- Parks and Gardens: 1 x high school work experience
- Harvey Library: 1 x volunteer
- Australind Library: 1 x work experience
- Forest Personnel: 1 x 6 weeks work experience, leading to the creation of a permanent part-time contract position.



Record Keeping Plan

Compliance

The Shire'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 Manager or Senior Records Officer) 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 and 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 2017-2018 year provided no instances of non-compliance.

Record Keeping Audit

A Record Keeping Audit was conducted during the 2017-2018 year, and provided no instances of non-compliance.

Improvements and Developments

Destruction of some records in the Archives Room at the Shire Depot was outsourced to Grace Records in September 2018. Approximately 100 boxes were removed for sentencing & destruction – a process which is currently being undertaken. Cataloguing of the remaining records is currently on hold and may resume in 2019.

Scanning and attaching of Shire Contacts and Agreements to RecFind was undertaken in 2015 but has currently ceased due to numerous staff on long periods of leave from the Records Department. Scanning of other permanent/archive files may possibly be outsourced to Grace Records in the future.

Annual boxing and cataloguing of Shire Financial files for destruction was carried out in August 2018.

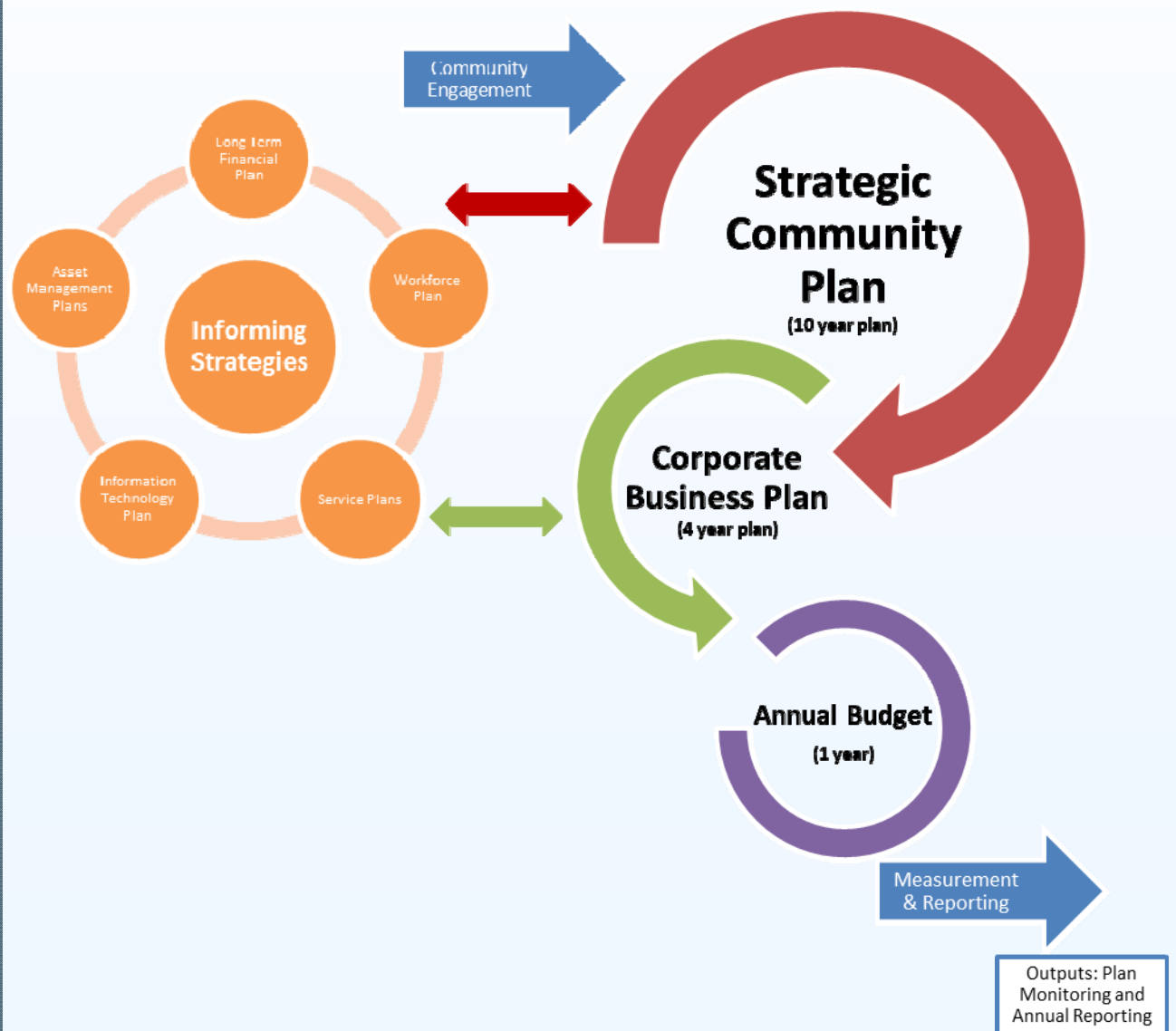
Plan for the Future

STRATEGIC COMMUNITY PLAN

The Shire's Strategic Community Plan 2017–2027 was reviewed and updated, and adopted by Council at its meeting held on 18th July 2017.

Council's Corporate Business Plan and Forward Capital Works Plan were reviewed and updated as part of the 2018-19 Budget development process (July 2018 following a Council member workshop held in June 2018). The Shire's Workforce Plan continues to be a key referral document for Human Resource decisions and strategies.

These documents form the Shire's 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, Brunswick and Binningup.

Comment: A minor upgrade of the Binningup skatepark was completed in 2017-18 and work commenced on an upgrade of the Australind skatepark .

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: New Shire of Harvey entry statement signs were installed at Shire boundaries. Planning commenced for new Australind Entry Statements.

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: Works on the development of a new Nature Based Play Area commenced in 2017-18 to be staged over two (2) financial years. The project to be implemented as part of the Urban Forest project at Clifton Park in Australind involved awarding a design and construct tender. The design was completed in 2017-18 with the playground to be completed in 2018-19.

Two other playground projects were budgeted for in 2017-18, Snell's Park and Ridley Place. These projects will be implemented in 2018-19. In addition the Shire commenced preliminary works on the development of a playground strategy which will be further progressed in 2018-19.

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

LESCHENAULT LEISURE CENTRE

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

Comment: A major upgrade of the Centre was completed in 2017-18 including the construction of new change rooms, meeting room and offices, extension of the pool deck and crèche. The Centre continues to be well used and is a sporting and social hub in the Australind community.

Performance Measure: An increase in user admissions to the centre. Actual income as it relates to budgeted income and subsidies are within the Shire'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 2017-18 in accordance with the Shire's ten (10) Year Forward Capital Works Plan



During the 2017-18 financial year, the Shire continued implementing its roads program which included extending the seal on unsealed roads, road widenings, road resurfacing and construction of new footpaths. Funding for the works was from a number of sources including over \$0.9m from the Federal Government's Roads to Recovery Program, over \$1.3m in State funding, over \$0.5m from the Joint Town Planning Scheme for The Boulevard project. The remaining funding of over \$2.0m was funded from municipal funds.

In addition the new Collie River Bridge was completed linking Treendale with Eaton with the project being jointly funded by Main Roads WA, the Shires of Harvey and Dardanup and developers.

The maintenance of footpaths, roads, and bridges was also undertaken in 2017-18 with over \$100,000 being expended on bridge maintenance of a single bridge over the Collie River on Collie River Road.

Subdivision activity in the Harvey, Treendale and Australind areas also added new road infrastructure to the Shire's extensive road network.

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

Plan for the Future Cont'd

MYALUP FORESHORE & OTTREY PARK DEVELOPMENT

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

Comment: A staged program to upgrade the Myalup Foreshore and Ottrey Park was completed in 2016-17 with the construction of the Myalup Beach carpark and upgrade of Ottrey Park. The final stage of the project is to improve pedestrian access along Myalup Beach Road which is scheduled for 2018-19.



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

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: Replacement of the old toilet block is planned for 2018-19 along with the provision of additional parking for vehicles with boat trailers.

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

Plan for the Future Cont'd

WASTE MANAGEMENT

Objective: To continue with waste diversion practices for landfill, to allow for better separation of waste types, and work to increasing recycling capacity.

Comment: The construction of a waste sorting shed has been amended to a trial transfer station and was completed in 2017-18. The trial transfer station has been successful and it is envisaged that this trial will be developed into a permanent infrastructure in 2019-20.

Material re-directed from landfill includes:- waste oil, pesticide containers, tyres, mattresses, household hazardous waste, wet cell batteries, ferrous and non ferrous metals, green waste and e-waste.

The introduction of the organics (third) bin system in 2019 will result in further reduction to landfill, and the composting of organic waste.

Performance Measure: Ensure costs are within budget constraints and recycling efforts continue at the landfill site.

PROVISION OF PUBLIC TOILETS

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

Comment: Accessible toilets were constructed at the Brunswick Junction Town Hall along with renovations to the Harvey Arts building to enhance accessible ablutions, which has greatly improved the level of amenity at these venues.

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

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 detailed design was undertaken of the "Mooseum" in 2015-16. This project relies on grant funding and construction is yet to commence.

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

Plan for the Future Cont'd

DUAL USE PATH PLAN

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

Comment: The Shire's Capital Pathway Program continued in 2017-18 with new footpaths installed in Break O'Day Drive and Anna Road in Australind, King Street in Harvey, and The Crescent in Brunswick. Other new paths included gifted paths from various land developments in Australind including Kingston and Treendale and various missing path links.

In 2017-18 the Shire obtained \$250,000 in funding from Royalties for Regions for the construction of a shared path between the Collie River Bridge and the Christina Street Reserve. This pathway will be implemented in 2018-19.

In addition, as part of this project, the Department of Transport provided funding of \$85,000, with contributory funding from the Shire, to extend the shared pathway from the Christina Street Reserve to Ridley Place along the Leschenault Estuary. This will also be implemented in 2018/19. Once these sections of pathway are completed they will be known as part of the Eaton to Australind Historic Walk Trail.

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

BRUNSWICK RIVER COTTAGES

Objective: To facilitate and support expansion of Aged Person's accommodation and Facilities.

Comment: A Royalties for Regions grant of \$1.5 million was secured to construct eight new independent living units at Brunswick River Cottages. Construction of the units is scheduled to commence in 2018-19.

Performance Measure: Expansion of the Brunswick River Cottages for Aged Persons.

YARLOOP REBUILD

Objective: To rebuild the town of Yarloop after it was devastated by the January 2016 Yarloop-Waroona Bushfire.

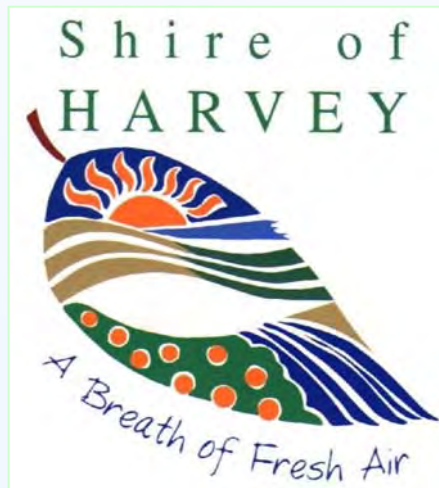
Comment: Grants totalling \$1.75 million were secured and design work completed for the new Yarloop Community Centre, to replace the Town Hall that was destroyed in the 2016 bushfire.

Performance Measure: The restoration of the Yarloop townsite.

Annual Financial Report

For the Year Ended

30th June 2018



SHIRE OF HARVEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

TABLE OF CONTENTS

Statement by Chief Executive Officer	26
Statement of Comprehensive Income by Nature or Type	27
Statement of Comprehensive Income by Program	28
Statement of Financial Position	29
Statement of Changes in Equity	30
Statement of Cash Flows	31
Rate Setting Statement	32
Notes to and forming part of the Financial Report	33
Independent Auditor's Report	79

COMMUNITY VISION

Together, towards a better lifestyle.

Principal place of business:
102 Uduc Road
Harvey, WA 6220


**SHIRE OF HARVEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Harvey for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Shire of Harvey at 30 June 2018 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 27th day of November 2018



Chief Executive Officer

Annie Riordan

Name of Chief Executive Officer

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue				
Rates	24.(a)	20,171,076	19,377,841	18,320,317
Operating grants, reimbursements and contributions	2.(a)	5,506,723	5,378,248	4,699,491
Fees and charges	2.(a)	6,609,040	6,560,654	6,711,805
Interest earnings	2.(a)	1,055,595	1,000,246	1,004,284
Other revenue	2.(a)	497,295	0	89,742
		33,839,729	32,316,989	30,825,639
Expenses				
Employee costs		(12,427,646)	(11,897,498)	(11,996,420)
Materials and contracts		(8,657,908)	(11,891,140)	(7,547,257)
Utility charges		(872,916)	(919,424)	(836,113)
Depreciation on non-current assets	9.(b)	(8,199,398)	(7,136,621)	(7,748,926)
Interest expenses	2.(b)	(57,403)	(73,197)	(76,512)
Insurance expenses		(548,280)	(713,356)	(679,388)
Other expenditure		(1,749,187)	0	(1,132,782)
		(32,512,738)	(32,631,236)	(30,017,398)
		1,326,991	(314,247)	808,241
Non-operating grants, reimbursements and contributions	2.(a)	13,221,396	12,007,493	9,462,677
Profit on asset disposals	9.(a)	35,710	163,316	5,765
(Loss) on asset disposals	9.(a)	(146,331)	(112,542)	(149,629)
Net result		14,437,766	11,744,020	10,127,054
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10.	(41,531,963)	0	(6,695,372)
Total other comprehensive income		(41,531,963)	0	(6,695,372)
Total comprehensive income		(27,094,197)	11,744,020	3,431,682

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

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue	2.(a)			
Governance		170,389	14,800	16,264
General purpose funding		24,159,569	23,361,433	22,836,823
Law, order, public safety		613,281	394,199	510,701
Health		302,145	331,548	306,750
Education and welfare		91,852	83,808	86,072
Community amenities		3,854,553	3,583,167	3,773,200
Recreation and culture		3,292,182	3,482,101	1,742,149
Transport		539,404	82,500	383,276
Economic services		393,940	363,093	413,111
Other property and services		422,414	620,340	738,001
		33,839,729	32,316,989	30,806,347
Expenses	2.(b)			
Governance		(1,236,109)	(1,272,045)	(1,104,151)
General purpose funding		(1,560,362)	(1,856,393)	(558,708)
Law, order, public safety		(1,342,144)	(1,358,031)	(1,203,051)
Health		(1,081,180)	(1,133,149)	(1,021,203)
Education and welfare		(408,871)	(392,780)	(420,968)
Community amenities		(5,077,012)	(5,658,768)	(5,116,407)
Recreation and culture		(10,231,626)	(10,349,721)	(10,109,367)
Transport		(8,772,924)	(7,362,219)	(7,433,050)
Economic services		(1,328,561)	(1,480,096)	(1,314,050)
Other property and services		(1,416,546)	(1,694,837)	(1,640,639)
		(32,455,335)	(32,558,039)	(29,921,594)
Finance Costs	2.(b)			
Governance		(16,457)	0	(18,322)
Law, order, public safety		(6,956)	0	(12,164)
Community amenities		0	(45,784)	0
Recreation and culture		(27,417)	(27,413)	(35,987)
Transport		(6,573)	0	(10,039)
		(57,403)	(73,197)	(76,512)
		1,326,991	(314,247)	808,241
Non-operating grants, reimbursements and contributions	2.(a)	13,221,396	12,007,493	9,462,677
Profit on disposal of assets	9.(a)	35,710	163,316	5,765
(Loss) on disposal of assets	9.(a)	(146,331)	(112,542)	(149,629)
		13,110,775	12,058,267	9,318,813
Net result		14,437,766	11,744,020	10,127,054
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10.	(41,531,963)	0	(6,695,372)
Total other comprehensive income		(41,531,963)	0	(6,695,372)
Total comprehensive income		(27,094,197)	11,744,020	3,431,682

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2018**

	NOTE	2018 \$	2017 \$
CURRENT ASSETS			
Cash and cash equivalents	3.	37,930,445	36,457,298
Trade and other receivables	5.	1,822,117	2,347,832
Inventories	6.	36,996	30,739
TOTAL CURRENT ASSETS		39,789,558	38,835,869
NON-CURRENT ASSETS			
Other receivables	5.	293,714	272,036
Property, plant and equipment	7.	119,149,897	116,751,749
Infrastructure	8.	324,722,390	356,448,164
TOTAL NON-CURRENT ASSETS		444,166,001	473,471,949
TOTAL ASSETS		483,955,559	512,307,818
CURRENT LIABILITIES			
Trade and other payables	11.	2,258,113	2,878,291
Current portion of long term borrowings	13.(a)	275,804	1,029,975
Provisions	14.	1,958,596	1,773,822
TOTAL CURRENT LIABILITIES		4,492,513	5,682,088
NON-CURRENT LIABILITIES			
Long term borrowings	13.(a)	934,428	1,169,109
Provisions	14.	378,953	374,544
Trusts - Cash Backed	12.	2,375,734	2,213,949
TOTAL NON-CURRENT LIABILITIES		3,689,115	3,757,602
TOTAL LIABILITIES		8,181,628	9,439,690
NET ASSETS		475,773,931	502,868,128
EQUITY			
Retained surplus		97,950,500	85,208,791
Reserves - cash backed	4.	29,351,666	27,655,608
Revaluation surplus	10.	348,471,765	390,003,730
TOTAL EQUITY		475,773,931	502,868,128

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2018**

		RETAINED	RESERVES CASH	REVALUATION	TOTAL
	NOTE	SURPLUS	BACKED	SURPLUS	EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2016		86,223,410	16,513,935	396,699,101	499,436,446
Comprehensive income					
Net result		10,127,054	0	0	10,127,054
Changes on revaluation of assets	10.	0	0	(6,695,372)	(6,695,372)
Total comprehensive income		10,127,054	0	(6,695,372)	3,431,682
Transfers from/(to) reserves		(11,141,673)	11,141,673	0	0
Balance as at 30 June 2017		85,208,791	27,655,608	390,003,729	502,868,128
Comprehensive income					
Net result		14,437,766	0	0	14,437,766
Changes on revaluation of assets	10.	0	0	(41,531,963)	(41,531,963)
Total comprehensive income		14,437,766	0	(41,531,963)	(27,094,197)
Transfers from/(to) reserves		(1,696,057)	1,696,057	0	0
Balance as at 30 June 2018		97,950,500	29,351,666	348,471,765	475,773,931

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual	2018 Budget	2017 Actual
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		19,664,263	19,377,841	18,192,913
Operating grants, subsidies and contributions		5,257,324	5,378,248	14,927,381
Fees and charges		6,609,040	6,560,654	6,711,805
Interest earnings		1,055,595	1,000,246	1,004,284
Other revenue		497,295	0	89,742
		33,083,517	32,316,989	40,926,125
Payments				
Employee costs		(12,301,367)	(11,897,498)	(11,970,728)
Materials and contracts		(8,674,200)	(11,986,707)	(7,520,560)
Utility charges		(872,916)	(919,424)	(836,113)
Interest expenses		(55,027)	(73,197)	(77,380)
Insurance expenses		(548,280)	(713,356)	(679,388)
Other expenditure		(1,749,187)	0	(1,132,782)
		(24,200,977)	(25,590,182)	(22,216,951)
Net cash provided by (used in) operating activities	15.	8,882,540	6,726,807	18,709,174
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of Land and buildings		0	(10,197,540)	(3,543,984)
Payments for purchase of property, plant & equipment		(6,045,290)	0	(1,654,972)
Payments for construction of infrastructure		(14,751,520)	(15,498,403)	(10,466,559)
Trust Movements		161,785	0	142,686
Non-operating grants, subsidies and contributions		13,221,396	12,007,493	9,462,676
Proceeds from sale of fixed assets		282,454	643,000	508,181
Net cash provided by (used in) investment activities		(7,131,175)	(13,045,450)	(5,551,972)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of long term borrowings		(1,029,976)	(364,923)	(335,752)
Proceeds from self supporting loans		710,634	86,690	(715,235)
Proceeds from new long term borrowings		41,124	85,000	765,000
Net cash provided by (used in) financing activities		(278,218)	(193,233)	(285,987)
Net increase (decrease) in cash held		1,473,147	(6,511,876)	12,871,215
Cash at beginning of year		36,457,298	34,178,207	23,586,081
Cash and cash equivalents at the end of the year	15.	37,930,445	27,666,331	36,457,296

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

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual	2018 Budget	2017 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		4,008,682	3,451,245	12,512,621
		4,008,682	3,451,245	12,512,621
Revenue from operating activities (excluding rates)				
Governance		170,389	34,173	18,800
General purpose funding		5,388,910	4,559,635	5,067,212
Law, order, public safety		613,281	404,285	511,028
Health		302,145	331,548	306,750
Education and welfare		91,852	83,808	86,072
Community amenities		3,854,553	3,598,524	3,773,200
Recreation and culture		3,292,182	3,482,101	1,742,149
Transport		539,404	82,500	383,276
Economic services		393,940	364,093	413,111
Other property and services		458,124	737,840	740,903
		15,104,780	13,678,507	13,042,501
Expenditure from operating activities				
Governance		(1,252,566)	(1,281,045)	(1,147,606)
General purpose funding		(1,560,360)	(1,856,393)	(558,708)
Law, order, public safety		(1,357,736)	(1,358,031)	(1,215,226)
Health		(1,085,948)	(1,136,149)	(1,024,325)
Education and welfare		(408,871)	(392,780)	(420,968)
Community amenities		(5,089,259)	(5,707,552)	(5,116,407)
Recreation and culture		(10,233,336)	(10,377,134)	(10,210,220)
Transport		(8,806,319)	(7,362,219)	(7,443,089)
Economic services		(1,341,987)	(1,480,096)	(1,319,255)
Other property and services		(1,522,685)	(1,792,379)	(1,691,931)
		(32,659,067)	(32,743,778)	(30,147,735)
Operating activities excluded				
(Profit) on disposal of assets	9.(a)	(35,710)	(163,316)	(5,765)
Loss on disposal of assets	9.(a)	146,331	112,542	149,629
Movement in Accruals and other Non Cash		75,574	0	61,099
Movement in deferred pensioner rates (non-current)		(4,557)	0	(24,282)
Movement in employee benefit provisions (non-current)		4,409	0	24,394
Depreciation and amortisation on assets	9.(b)	8,199,398	7,136,621	7,748,926
Amount attributable to operating activities		(5,160,160)	(8,528,179)	3,361,388
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		13,221,396	12,007,493	9,462,677
Proceeds from disposal of assets	9.(a)	282,454	643,000	508,181
Purchase of land held for resale		0	(10,197,540)	0
Purchase of property, plant and equipment	7(b)	(6,045,290)	0	(5,198,956)
Purchase and construction of infrastructure	8(b)	(14,751,520)	(15,498,403)	(10,466,559)
Amount attributable to investing activities		(7,292,960)	(13,045,450)	(5,694,657)
FINANCING ACTIVITIES				
Repayment of long term borrowings	13.(a)	(1,029,976)	(364,923)	(335,752)
Proceeds from new long term borrowings	13.(b)	41,124	85,000	765,000
Proceeds from self supporting loans		710,634	86,690	(715,235)
Transfers to reserves (restricted assets)	4.	(9,326,701)	(5,162,247)	(16,581,598)
Transfers from reserves (restricted assets)	4.	7,630,644	8,127,310	5,439,925
Amount attributable to financing activities		(1,974,275)	2,771,831	(11,427,660)
Surplus(deficiency) before general rates		(14,427,395)	(18,801,798)	(13,760,929)
Total amount raised from general rates	24.	18,770,659	18,801,798	17,769,611
Net current assets at June 30 c/fwd - surplus/(deficit)	25.	4,343,264	(0)	4,008,682

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

1. BASIS OF PREPARATION

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

THE LOCAL GOVERNMENT REPORTING ENTITY (Continued)

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 27. to these financial statements.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

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.

2. REVENUE AND EXPENSES

(a) Revenue

Other revenue

Other

Fees and Charges

Governance

Law, order, public safety

Health

Community amenities

Recreation and culture

Transport

Economic services

	2018 Actual	2017 Actual
	\$	\$
Other	497,295	89,742
	497,295	89,742
Fees and Charges		
Governance	215,524	215,755
Law, order, public safety	178,286	184,036
Health	292,506	293,388
Community amenities	3,416,603	3,395,629
Recreation and culture	2,205,968	2,286,454
Transport	16,785	42,795
Economic services	283,369	293,748
	6,609,040	6,711,805

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Grant Revenue

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

	2018	2017
	\$	\$
Operating grants, reimbursements and contributions		
Governance	216,473	152,542
General purpose funding	2,881,412	2,552,527
Law, order, public safety	432,247	369,746
Health	657	2,714
Education and welfare	127,217	83,612
Community amenities	208,563	71,876
Recreation and culture	862,372	231,187
Transport	488,112	721,477
Economic services	100,000	100,052
Other property and services	189,670	413,758
	5,506,723	4,699,491
Non-operating grants, reimbursements and contributions		
Law, order, public safety	714,260	795,000
Education and welfare	79,029	213,809
Recreation and culture	1,229,514	1,829,865
Transport	11,198,593	6,624,003
	13,221,396	9,462,677
Total grants, subsidies and contributions	18,728,119	14,162,168
Reimbursements		
Value of Reimbursements included in 'Operating grants, reimbursements and contributions above	1,109,735	609,966

SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

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

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

Grants, Donations and Other Contributions (Continued)

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 23.

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 period.

Interest earnings

- Reserve funds
- Other funds
Other interest revenue (refer note 24.(d))

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
- Reserve funds	588,999	587,246	564,533
- Other funds	352,353	310,000	329,024
Other interest revenue (refer note 24.(d))	114,243	103,000	110,727
	1,055,595	1,000,246	1,004,284

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Financial Systems Review
- Other Services

Interest expenses (finance costs)

Long term borrowings (refer Note 13(a))

Rental charges

- Operating leases

	2018	2017
	\$	\$
	18,400	17,560
	0	4,600
	730	670
	19,130	22,830
	57,403	76,512
	57,403	76,512
	36,567	28,295
	36,567	28,295

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

3. CASH AND CASH EQUIVALENTS

	NOTE	2018	2017
		\$	\$
Unrestricted		6,203,045	6,587,741
Restricted		31,727,400	29,869,557
		37,930,445	36,457,298
The following restrictions have been imposed by regulations or other externally imposed requirements:			
LLC Capital & Major Maintenance	4.	588,277	931,039
LLC Aquatic Major Maintenance	4.	950,707	1,351,685
LLC Gym Equipment Reserve	4.	205,252	151,429
HRCC Capital & Major Maintenance	4.	368,981	326,929
BRC Capital & Major Maintenance	4.	168,974	155,060
Building Reserve Major Maintenance	4.	1,877,750	1,742,000
District Revaluation Reserve	4.	95,686	44,561
Bridge Maintenance Reserve	4.	23,984	195,526
Harvey Infrastructure Reserve	4.	1,194,090	1,164,683
Provision for L.S.L. Reserve	4.	773,619	724,462
Asset Replacement - Office & Equip	4.	367,668	337,797
Asset Replacement - Plant & Equip	4.	1,634,110	1,871,052
Yarloop Heritage Precinct Reserve	4.	65,241	63,634
Land Acquisition Reserve	4.	947,434	924,103
Refuse Management Reserve	4.	2,703,304	2,169,925
Sullage Pit Maintenance Reserve	4.	281,860	270,042
Recreation Facilities Reserve	4.	708,289	593,309
Insurance Reserve	4.	517,623	342,871
Coastal Communities Reserve	4.	1,425,165	1,405,609
Alcoa - Yarloop Townscape Reserve	4.	325,612	317,593
Unspent Grants & Contributions Reserve	4.	3,454,153	2,030,121
Cashflow Reserve	4.	1,970,000	1,970,000
Yarloop Rebuild Insurance Reserve	4.	8,703,887	8,572,178
Municipal Trust - Restricted Funds	12.	2,375,734	2,213,949
		31,727,400	29,869,557

SIGNIFICANT ACCOUNTING POLICIES

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

4. RESERVES - CASH BACKED

	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual	2018 Budget Opening Balance	2018 Budget Transfer to	2018 Budget Transfer (from)	2018 Budget Closing Balance	2017 Actual Opening Balance	2017 Actual Transfer to	2017 Actual Transfer (from)	2017 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
LLC Capital & Major Maintenance	931,039	183,507	(526,269)	588,277	961,339	184,995	(638,600)	507,734	857,652	178,992	(105,605)	931,039
LLC Aquatic Major Maintenance	1,351,685	234,127	(635,105)	950,707	1,319,685	234,312	(679,000)	874,997	1,190,949	228,619	(67,883)	1,351,685
LLC Gym Equipment Reserve	151,429	53,823	0	205,252	180,047	54,681		234,728	101,429	50,000	0	151,429
HRCC Capital & Major Maintenance	326,929	108,255	(66,203)	368,981	330,554	108,594	(87,376)	351,772	287,691	106,371	(67,133)	326,929
BRC Capital & Major Maintenance	155,060	13,914	0	168,974	155,060	14,032		169,092	141,918	13,142		155,060
Building Reserve Major Maintenance	1,742,000	243,982	(108,232)	1,877,750	1,742,000	245,292	(718,000)	1,269,292	1,598,600	235,400	(92,000)	1,742,000
District Revaluation Reserve	44,561	51,125	0	95,686	44,561	51,159		95,720	190,346	54,215	(200,000)	44,561
Bridge Maintenance Reserve	195,526	4,936	(176,478)	23,984	195,526	5,084	(117,000)	83,610	191,291	4,235	0	195,526
Harvey Infrastructure Reserve	1,164,683	29,407	0	1,194,090	1,164,683	30,282	(150,000)	1,044,965	1,139,450	25,233	0	1,164,683
Provision for L.S.L. Reserve	724,462	168,291	(119,134)	773,619	730,266	168,987	(121,000)	778,253	670,099	203,790	(149,427)	724,462
Asset Replacement - Office & Equip	337,797	68,528	(38,657)	367,668	337,797	68,783	(75,000)	331,580	345,154	67,643	(75,000)	337,797
Asset Replacement - Plant & Equip	1,871,052	767,239	(1,004,181)	1,634,110	1,924,395	770,034	(1,233,000)	1,461,429	1,747,274	758,692	(634,913)	1,871,052
Yarloop Heritage Precinct Reserve	63,634	1,607	0	65,241	63,634	1,654		65,288	62,255	1,379		63,634
Land Acquisition Reserve	924,103	23,331	0	947,434	924,103	24,027		948,130	806,249	117,854		924,103
Refuse Management Reserve	2,169,925	915,909	(382,530)	2,703,304	2,169,925	256,418		2,426,343	1,912,572	257,353		2,169,925
Sullage Pit Maintenance Reserve	270,042	11,818	0	281,860	270,042	12,021	(18,000)	264,063	259,300	10,742		270,042
Recreation Facilities Reserve	593,309	114,980	0	708,289	593,309	115,426		708,735	463,055	130,254		593,309
Insurance Reserve	342,871	174,752	0	517,623	342,871	8,915		351,786	325,660	17,211		342,871
Coastal Communities Reserve	1,405,609	35,489	(15,933)	1,425,165	1,406,609	36,572	(15,726)	1,427,455	1,475,639	32,677	(102,707)	1,405,609
Alcoa - Yarloop Townscape Reserve	317,593	8,019	0	325,612	317,593	8,257	(50,000)	275,850	310,713	6,880		317,593
Unspent Grants & Contributions Reserve	2,030,121	3,281,422	(1,857,390)	3,454,153	2,578,802	0	(1,415,460)	1,163,342	466,640	2,451,975	(888,494)	2,030,121
Cashflow Reserve	1,970,000	1,970,000	(1,970,000)	1,970,000	1,970,000	1,970,000	(1,970,000)	1,970,000	1,970,000	1,970,000	(1,970,000)	1,970,000
Yarloop Rebuild Insurance Reserve	8,572,178	862,240	(730,531)	8,703,887	7,412,391	792,722	(839,148)	7,365,965	0	9,658,941	(1,086,763)	8,572,178
	27,655,608	9,326,701	(7,630,644)	29,351,666	27,135,192	5,162,247	(8,127,310)	24,170,129	16,513,936	16,581,598	(5,439,925)	27,655,608

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 reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
LLC Capital & Major Maintenance	ongoing	Fund capital and major maintenance works of the Leschenault Leisure Centre (Dry Areas).
LLC Aquatic Major Maintenance	"	Fund capital and major maintenance works of the Leschenault Leisure Centre (Wet Areas).
LLC Gym Equipment Reserve	"	Replacement of gym equipment at the Leschenault Leisure Centre.
HRCC Capital & Major Maintenance	"	Fund capital and major maintenance works of the Harvey Recreation and Culture Centre.
BRC Capital & Major Maintenance	"	Fund capital and major maintenance works of the Binningup Recreation Centre.
Building Reserve Major Maintenance	"	Fund capital and major maintenance works of the Council Buildings.
District Revaluation Reserve	"	Fund whole of shire, gross rental revaluations by the Valuer General.
Bridge Maintenance Reserve	"	Fund capital and major maintenance work of Council Bridges.
Harvey Infrastructure Reserve	"	Funding towards development, capital and major maintenance works within the Harvey Townsite.
Provision for L.S.L. Reserve	"	Fund gratuity, annual and long service leave requirements.
Asset Replacement - Office & Equip	"	For the purchase of office equipment.
Asset Replacement - Plant & Equip	"	For the purchase of plant and equipment.
Yarloop Heritage Precinct Reserve	"	Fund Yarloop Heritage Small Grants (\$1,000) program.
Land Acquisition Reserve	"	Acquisition of land for either heritage, development or community purposes.
Refuse Management Reserve	"	Major maintenance and rehabilitation works to refuse sites.
Sullage Pit Maintenance Reserve	"	Major maintenance and rehabilitation works to the sullage pit.
Recreation Facilities Reserve	"	Fund projects in relation to Reserves or structures on Reserves.
Insurance Reserve	"	Fund self insurance and payment of excess insurance claims.
Coastal Communities Reserve	"	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.
Alcoa - Yarloop Townscape Reserve	"	Funding Capital Works of the Yarloop Townscape Development.
Unspent Grants & Contributions Reserve	"	Used to separate and protect prepaid or unspent grants and contributions for allocation against - intended works and services in the period of expenditure.
Cashflow Reserve	"	Used as cashflow to help fund outstanding creditors or liabilities payable from 30 June until - majority of general rates cashflow received.
Yarloop Rebuild Insurance Reserve	"	Fund the rebuild of the Yarloop townsite, following the fires of January 2016.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

5. TRADE AND OTHER RECEIVABLES

Current

Rates outstanding
Sundry debtors
Loans receivable - clubs/institutions
Accrued Income

Non-current

Rates outstanding - pensioners
Loans receivable - clubs/institutions

Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

2018	2017
\$	\$
358,245	405,604
1,201,344	1,039,159
22,220	749,975
240,308	153,094
1,822,117	2,347,832
225,552	220,995
68,162	51,041
293,714	272,036

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates 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.

Classification and subsequent measurement

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.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

6. INVENTORIES

Current

Fuel & materials

LLC Stock

2018	2017
\$	\$
24,536	19,555
12,460	11,184
36,996	30,739

SIGNIFICANT ACCOUNTING POLICIES

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.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

7. PROPERTY, PLANT AND EQUIPMENT

	2018	2017
	\$	\$
Land and buildings		
Land - freehold land at:		
- Independent valuation 2017 - level 2 & 3	27,415,343	27,343,000
	27,415,343	27,343,000
Total land	27,415,343	27,343,000
Buildings - non-specialised at:		
- Independent valuation 2017 - level 3	87,263,313	83,275,070
Less: accumulated depreciation	(2,134,877)	0
	85,128,436	83,275,070
Total buildings	85,128,436	83,275,070
Total land and buildings	112,543,779	110,618,070
Furniture and equipment at:		
- Management valuation 2016 - level 3	1,656,128	1,340,172
Less: accumulated depreciation	(540,776)	(229,487)
	1,115,352	1,110,685
Plant and equipment at:		
- Management valuation 2016 - level 2 & 3	6,764,796	5,654,408
Less: accumulated depreciation	(1,359,149)	(715,783)
	5,405,647	4,938,625
Other (Includes Artwork) at:		
- Independent valuation 2015 - level 3	85,119	84,369
Less: accumulated depreciation	0	0
	85,119	84,369
Total property, plant and equipment	119,149,897	116,751,749

7. 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.

	Land - freehold land	Total land	Buildings - non-specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Other (Includes Artwork)	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	14,337,100	14,337,100	101,311,161	101,311,161	115,648,261	900,784	5,117,711	84,369	121,751,125
Additions	133,741	133,741	3,410,243	3,410,243	3,543,984	455,536	1,199,436		5,198,956
(Disposals)		0	(54,526)	(54,526)	(54,526)	(14,169)	(583,350)		(652,045)
Revaluation increments/ (decrements) transferred to revaluation surplus	12,872,159	12,872,159	(19,584,683)	(19,584,683)	(6,712,524)				(6,712,524)
Depreciation (expense)		0	(1,807,125)	(1,807,125)	(1,807,125)	(231,466)	(795,172)		(2,833,763)
Carrying amount at 30 June 2017	27,343,000	27,343,000	83,275,070	83,275,070	110,618,070	1,110,685	4,938,625	84,369	116,751,749
Additions	72,343	72,343	3,988,243	3,988,243	4,060,586	321,665	1,662,289	750	6,045,290
(Disposals)		0		0	0	(3,924)	(389,152)		(393,076)
Depreciation (expense)		0	(2,134,877)	(2,134,877)	(2,134,877)	(313,074)	(806,115)		(3,254,066)
Carrying amount at 30 June 2018	27,415,343	27,415,343	85,128,436	85,128,436	112,543,779	1,115,352	5,405,647	85,119	119,149,897

7. 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					
Land - freehold land	2 & 3	Sales Comparison Approach to market type properties and the Cost Approach to non-market type properties.	Valuation completed by Australia Pacific Valuers	30th June 2017	Price per m2
Land - vested in and under the control of Council					
Buildings - non-specialised	3	Cost Approach using depreciated replacement cost	Valuation completed by Australia Pacific Valuers	30th June 2017	Actual dimensions and unit rates derived from market evidence
Buildings - specialised					
Furniture and equipment	3	Cost Approach using depreciated replacement cost	Management Valuation	30th June 2016	Price per item
Plant and equipment					
- Management valuation 2016	3	Market Approach using recent observable market data for similar items	Management Valuation	30th June 2016	Price per item
- Independent valuation 2015	2 & 3	Cost Approach using depreciated replacement cost	Management Valuation	30th June 2016	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.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

8. INFRASTRUCTURE

Infrastructure - Roads

- Independent valuation 2018 - level 3

Less: accumulated depreciation

2018	2017
\$	\$
235,956,541	291,322,859
0	(6,538,728)
235,956,541	284,784,131

Infrastructure - Footpaths

- Management valuation 2018 - level 3

Less: accumulated depreciation

19,858,370	14,903,755
0	(815,573)
19,858,370	14,088,182

Infrastructure - Drainage

- Management valuation 2018 - level 3

Less: accumulated depreciation

31,239,072	32,624,615
0	(1,151,045)
31,239,072	31,473,570

Infrastructure - Bridges

- Management valuation 2018 - level 3

Less: accumulated depreciation

33,612,804	25,918,163
0	(712,764)
33,612,804	25,205,399

Infrastructure - Drainage Basins/Sumps

- Management valuation 2018 - level 3

Less: accumulated depreciation

4,055,603	909,194
0	(12,312)
4,055,603	896,882

Total infrastructure

324,722,390	356,448,164
-------------	-------------

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8. 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.

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Bridges	Infrastructure - Drainage Basins/Sumps	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	280,389,023	13,689,935	31,113,402	24,796,161	891,095	350,879,616
Additions	7,934,564	809,609	954,243	768,143		10,466,559
Revaluation increments/ (decrements) transferred to revaluation surplus					17,152	17,152
Depreciation (expense)	(3,539,456)	(411,362)	(594,075)	(358,905)	(11,365)	(4,915,163)
Carrying amount at 30 June 2017	284,784,131	14,088,182	31,473,570	25,205,399	896,882	356,448,164
Additions	7,395,862	351,826	442,212	6,450,932	110,688	14,751,520
Revaluation increments/ (decrements) transferred to revaluation surplus	(52,777,437)	5,841,936	0	2,344,024	3,059,514	(41,531,963)
Depreciation (expense)	(3,446,015)	(423,574)	(676,710)	(387,551)	(11,481)	(4,945,331)
Carrying amount at 30 June 2018	235,956,541	19,858,370	31,239,072	33,612,804	4,055,603	324,722,390

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost Approach using depreciated replacement cost	Pickup and valuation was completed by Talis Consultants	30th June 2018	Unit cost and useful life are based on report by Talis Consultants (June 2018). Unit rates are per m2. Valuation is based on the condition ratings supplied by Talis Consultants.
Infrastructure - Footpaths	3	Cost Approach using depreciated replacement cost	Pickup and valuation was completed by Talis Consultants	30th June 2018	Unit cost and useful life are based on report by Talis Consultants (June 2018). Unit rates are per m2. Valuation is based on the condition ratings supplied by Talis Consultants.
Infrastructure - Drainage	3	Cost Approach using depreciated replacement cost	Management Valuation	30th June 2018	Valuation is based on construction cost and remaining useful life. Unit cost and useful life are based on a report by CB Traffic Solutions (June 2016). An internal review assessed that there is no material movement in unit costs in 17/18. Unit rates are per m and per item.
Infrastructure - Bridges	3	Cost Approach using depreciated replacement cost	Valuation completed by Griffin Valuers	30th June 2018	Actual dimensions and unit rates derived from market evidence.
Infrastructure - Drainage Basins/Sumps	3	Cost Approach using depreciated replacement cost	Pickup was completed by CB Traffic Solutions	30th June 2016	Unit cost and useful life are based on report by CB Traffic Solutions (June 2016). An internal review assessed that there is no material movement in unit costs in 17/18.

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.

9. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

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, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each 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.

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 class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under control

Council does not operate or control any Land which would be classified of State or Regional significance under *Local Government (Financial Management) Regulation 16(a)(ii)*.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year.

	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment								
Governance								
H9001 - Toyota Prado	0	0			24,627	35,000	19,373	(9,000)
Law, order, public safety								
H9007 - Mitsubishi Triton	25,000	16,364	0	(8,636)	16,914	27,000	10,086	0
Health								
H9010 - Holden Colorado	24,768	20,000	0	(4,768)	21,000	21,000	0	0
H20901 - Suzuki Van	0	0			8,000	5,000	0	(3,000)
Community amenities								
H9061 - Holden Evoke Sedan	18,000	10,909	0	(7,091)	13,000	10,000	0	(3,000)
H9045 - Holden Colorado	25,156	20,000	0	(5,156)	13,643	21,000	7,357	0
H9091 - Holden Colorado					14,000	22,000	8,000	0
Recreation and culture								
Kyocera Taskalfa 250CI Photocopier	1,115	0	0	(1,115)				
Economic services								
H9013 - Holden VF Evoke Sedan	23,426	10,000	0	(13,426)	11,000	12,000	1,000	0
Other property and services								
H9005 - 2014 Ford Ranger	22,000	13,636	0	(8,364)	36,000	27,000	0	(9,000)
H9006 - 2011 Fuso Canter Tip Truck	20,715	16,364	0	(4,351)	28,000	40,000	12,000	0
H9014 - 2014 Holden Colorado	12,000	14,318	2,318	0	10,000	15,000	5,000	0
H9022 - 2013 Hino 300 Series 917	41,190	20,455	0	(20,735)	29,000	15,000	0	(14,000)
H9026 - John Deere 770D					85,000	130,000	45,000	0
H9027 - Walker Mower H24D60	8,381	4,500	0	(3,881)	21,000	15,000	0	(6,000)
H9029 - Cat 924G FE Loader					36,500	70,000	33,500	0
H9028 - Husqvarna Mower	0	2,135	2,135	0	15,000	10,000	0	(5,000)
H9035 - 2010 Kubota M8540 Tractor	11,567	27,500	15,933	0	34,542	25,000	0	(9,542)
H9049 - Coaster Bus	26,277	0	0	(26,277)				
H9050 - Sundry Plant					5,000	10,000	5,000	0
H9062 - Holden Evoke Sedan	18,000	10,000	0	(8,000)	23,000	17,000	0	(6,000)
H9075 - 2014 Holden Colorado	12,000	11,818	0	(182)	24,000	16,000	0	(8,000)
H9077 - 2015 Holden Colorado	24,000	20,000	0	(4,000)	31,000	21,000	0	(10,000)
H9078 - 2014 Holden Colorado	13,000	12,955	0	(45)	11,000	16,000	5,000	0
H9080 - Kubota Outfront Mower 72D	22,428	8,500	0	(13,928)	19,000	10,000	0	(9,000)
H9088 - Kubota Tractor F3680NS	9,067	5,500	0	(3,567)	17,000	5,000	0	(12,000)
H9090 - 2011 Kubota Tractor M8540	12,176	27,500	15,324	0	12,000	20,000	8,000	0
H9091 - Holden Colorado					18,000	22,000	4,000	0
H9095 - 2013 Holden Colorado	20,000	10,000	0	(10,000)				
H20902 - Holden Colorado					15,000	6,000	0	(9,000)
Xerox DCC2200 Photocopier	2,808	0	0	(2,808)				
	393,075	282,454	35,710	(146,331)	592,226	643,000	163,316	(112,542)

(b) Depreciation

	2018	2017
	\$	\$
Buildings - non-specialised	2,134,877	1,807,125
Furniture and equipment	313,074	231,466
Plant and equipment	806,115	795,172
Infrastructure - Roads	3,446,016	3,539,456
Infrastructure - Footpaths	423,574	411,362
Infrastructure - Drainage	676,710	594,075
Infrastructure - Bridges	387,551	358,905
Infrastructure - Drainage Basins/Sumps	11,481	11,365
	8,199,398	7,748,926

9. FIXED ASSETS (Continued)

(b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested 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) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Depreciation rates

Major depreciation periods used for each class of depreciable asset are:	
Buildings - non-specialised	30 to 100 Years
Furniture and equipment	3 to 20 Years
Plant and equipment	3 to 20 Years
Infrastructure - Roads	35 to 100 Years
Infrastructure - Footpaths	50 Years
Infrastructure - Drainage	80 Years
Infrastructure - Parks and ovals	30 to 100 Years
Infrastructure - Bridges	50 to 137 Years
Infrastructure - Drainage Basins/Sumps	80 Years

Depreciation (Continued)

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.

10. REVALUATION SURPLUS

	2018	2018	2018	2018	2018	2017	2017	2017	2017	2017
	Opening	Revaluation	Revaluation	Total	2018	Opening	Revaluation	Revaluation	Total	2017
	Balance	Increment	(Decrement)	Movement on	Closing	Balance	Increment	(Decrement)	Movement on	Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus -Land - freehold land	27,509,259	0	0	0	27,509,259	14,637,100	12,872,159		12,872,159	27,509,259
Revaluation surplus -Buildings - non-specialised	57,324,733	0	0	0	57,324,733	76,909,416		(19,584,683)	(19,584,683)	57,324,733
Revaluation surplus -Plant and equipment	756,451	0	0	0	756,451	756,451			0	756,451
Revaluation surplus - Infrastructure - Roads	238,978,865	0	(52,777,437)	(52,777,437)	186,201,428	238,978,865			0	238,978,865
Revaluation surplus - Infrastructure - Drainage	27,951,407	0	0	0	27,951,407	27,951,407			0	27,951,407
Revaluation surplus - Infrastructure - Footpaths	11,468,881	5,841,936	0	5,841,936	17,310,817	11,468,881			0	11,468,881
Revaluation surplus - Infrastructure - Bridges	25,966,005	2,344,024	0	2,344,024	28,310,029	25,966,005			0	25,966,005
Revaluation surplus - Infrastructure - Other PPE (Includes Artwork)	30,977	0	0	0	30,977	30,977			0	30,977
Revaluation surplus - Infrastructure - Drain Sumps	17,152	3,059,514	0	3,059,514	3,076,664		17,152		17,152	17,152
	390,003,730	11,245,474	(52,777,437)	(41,531,963)	348,471,765	396,699,102	12,889,311	(19,584,683)	(6,695,372)	390,003,730

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Accrued interest on long term borrowings
Accrued salaries and wages
ATO liabilities
Accrued Liabilities
Prepaid Income

2018	2017
\$	\$
2,185,272	2,751,860
11,675	9,299
44,517	40,925
122	66,618
15,047	9,589
1,480	0
2,258,113	2,878,291

SIGNIFICANT ACCOUNTING POLICIES

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

Trade and other payables (Continued)

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.

12. TRUSTS - CASH BACKED

	1 July 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
Contribution to Works & Grants	46,573	4,127	-	50,700
Alcoa Harvey Sustainability Fund	1,425,165	255,757	(161,773)	1,519,149
Road Maintenance	123,542	2,464	-	126,006
Harvey Commonage	-	-	-	0
Lake Preston Road Maintenance	269,893	5,383	-	275,276
Extractive Industries - Road Maintenance	348,776	55,827	-	404,603
	2,213,949	323,558	(161,773)	2,375,734

13. INFORMATION ON BORROWINGS

(a) Repayments - Borrowings

Particulars	Principal	New	Principal Repayments		Principal		Interest Repayments	
	1 July 2017	Loans	Actual	Budget	30 June 2018		Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Governance								
273 - Australind Office Expansion	575,850		64,846	64,846	511,003	511,003	16,457	16,457
Recreation and culture								
267 - Binningup Watersport Club	35,453		35,453	35,453	0	0	1,923	1,923
269 - LLC Oval Development	114,851		55,734	55,734	59,117	59,117	6,047	6,047
274 - Leschenault Pavilion	547,185		61,618	61,618	485,566	485,566	15,638	15,638
Transport								
271 - Depot Workshop Construction	124,839		60,581	60,581	64,257	64,258	6,573	6,573
	1,398,178	0	278,232	278,232	1,119,943	1,119,944	46,638	46,638
	Principal	New	Principal Repayments		Principal		Interest Repayments	
	1 July 2017	Loans	Actual	Budget	30 June 2018		Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Self Supporting Loans								
Law, order, public safety								
276 - Harvey Hills/SES Building	732,209	0	732,209	67,154	0	665,055	6,956	22,755
Recreation and culture								
272 - Harvey Golf Club - SSL	47,172	0	10,770	10,770	36,401	36,401	2,667	2,667
275 - Binningup Youth Camp - SSL	21,528	0	6,996	6,996	14,532	14,532	503	503
277 - Harvey Football Club - SSL	0	41,124	1,769	1,771	39,355	33,229	639	635
Community Group	0	0	0	0	0	50,000	0	0
	800,909	41,124	751,744	86,691	90,289	799,217	10,765	26,560
	2,199,087	41,124	1,029,976	364,923	1,210,232	1,919,161	57,403	73,198

Self supporting loans are financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

Borrowings

	2018	2017
	\$	\$
Current	275,804	1,029,975
Non-current	934,428	1,169,109
	1,210,232	2,199,084

13. INFORMATION ON BORROWINGS (Continued)

(b) New Borrowings - 2017/18

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
277 - Harvey Football Club - SSL	\$ 41,124	\$ 35,000	WATC	Debenture	10	\$ 7,042	3.11%	\$ 41,124	\$ 35,000	\$ 0
	41,124	35,000				7,042		41,124	35,000	0

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2018	2017
Bank overdraft limit		0
Bank overdraft at balance date		0
Credit card limit	5,000	5,000
Credit card balance at balance date	(3,758)	(198)
Total amount of credit unused	1,242	4,802

Unused loan facilities at balance date

NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

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

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.

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.

14. PROVISIONS

Opening balance at 1 July 2017

Current provisions
Non-current provisions

Additional provision

Balance at 30 June 2018

Comprises

Current
Non-current

Provision for Annual Leave	Provision for Long Service Leave	Total
\$	\$	\$
1,083,316	690,506	1,773,822
0	374,544	374,544
1,083,316	1,065,050	2,148,366
101,726	87,457	189,183
1,185,042	1,152,507	2,337,549
1,185,042	773,554	1,958,596
	378,953	378,953
1,185,042	1,152,507	2,337,549

SIGNIFICANT ACCOUNTING POLICIES

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.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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

Other long-term employee benefits (Continued)

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.

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.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

15. NOTES TO THE STATEMENT OF CASH FLOWS

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:

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Cash and cash equivalents	37,930,445	27,666,331	36,457,298
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	14,437,766	11,744,020	10,127,054
Non-cash flows in Net result:			
Depreciation	8,199,398	7,136,621	7,748,926
(Profit)/loss on sale of asset	110,621	(50,774)	143,864
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(206,597)	(95,567)	10,100,486
(Increase)/decrease in inventories	(6,257)	0	9,817
Increase/(decrease) in payables	(620,178)	0	(95,514)
Increase/(decrease) in provisions	189,183		137,218
Grants contributions for the development of assets	(13,221,396)	(12,007,493)	(9,462,677)
Net cash from operating activities	8,882,540	6,726,807	18,709,174

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2018	2017
	\$	\$
Governance	4,838,519	4,576,159
Law, order, public safety	3,564,327	3,136,380
Health	336,916	297,572
Education and welfare	7,843,243	7,752,849
Community amenities	32,918,052	32,619,017
Recreation and culture	64,097,443	60,582,698
Transport	324,722,390	365,678,587
Economic services	2,289,272	2,188,680
Other property and services	7,296,927	6,543,661
	447,907,089	483,375,603

17. CONTINGENT LIABILITIES

The Shire of Harvey has no contingent liabilities.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

18. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

2018	2017
\$	\$
281,060	955,056
281,060	955,056

The capital expenditure project outstanding at the end of the current reporting period represents the air conditioning upgrades to the Harvey Administration and Council Chambers, and the purchase of a new grader.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

34,149	28,295
30,207	46,528
64,356	74,823

SIGNIFICANT ACCOUNTING POLICIES

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 of 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.

Leases (Continued)

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 on a straight line basis over the lease term.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

19. JOINT 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.

Due to the significant rehabilitation costs expected with the post closure of the tip site, the Shire's equity in the joint venture is not considered material and therefore does not form part of the financial statements.

Distributions received from Bunbury Harvey Regional Council are disclosed within Note 20

		2018	2017
		\$	\$
Equity in Joint Venture			
City of Bunbury	89.60%	8,708,277	9,632,013
Shire of Harvey	10.40%	1,010,783	1,118,002
		9,719,060	10,750,015

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 for the construction of roads within the scheme area and the completion in 17/18 of the new bridge from Treendale to Eaton.

As a condition of subdivisional development within the scheme area, the Shire of Harvey has collected monies from developers which will continue to go towards the acquisition of land, and the construction of roads and paths.

SIGNIFICANT ACCOUNTING POLICIES

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 arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 28. for a description of the equity method of accounting.

Interests in joint arrangements (Continued)

Joint 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.

20. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Meeting Fees	221,783	221,785	218,041
President's allowance	42,330	42,330	41,500
Deputy President's allowance	10,582	10,582	10,375
Travelling expenses	18,256	28,000	28,000
Telecommunications allowance	17,290	17,290	17,290
	310,241	319,987	315,206

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2018 \$	2017 \$
Short-term employee benefits	1,137,949	1,146,924
Post-employment benefits	140,253	150,173
Other long-term benefits	166,046	165,944
	1,444,248	1,463,041

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Transactions with related parties

Transactions between related parties, and the Shire are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2018 \$	2017 \$
Sale of goods and services	0	83,026
Purchase of goods and services	942,920	10,801
Joint venture entities:		
Distributions paid to joint venture entities	783,132	707,487
Amounts outstanding from related parties:		
Amounts payable to related parties:		
Trade and other payables	113,103	55,438

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

iii. Joint venture entities

The Shire has an interest in an environmental health and town planning scheme. The environmental scheme is the Bunbury Harvey Regional Council. This Council is constituted with the City of Bunbury having 89.6% equity interest and the Shire of Harvey having 10.4% equity interest. The Council consists of five voting members, two of whom are Shire of Harvey Councillors. For details in interests held in joint venture entities, refer to Note 19.

22. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any trading undertakings or major trading undertakings during the 2017/2018 financial year.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

23. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance ⁽¹⁾ 1/07/16	Received ⁽²⁾ 2016/17	Expended ⁽³⁾ 2016/17	Closing Balance ⁽¹⁾ 30/06/17	Received ⁽²⁾ 2017/18	Expended ⁽³⁾ 2017/18	Closing Balance 30/06/18
	\$	\$	\$	\$	\$	\$	\$
Governance							
General Purpose Grants		1,360,592		1,360,592	1,391,581	(1,360,592)	1,391,581
Special Purpose Grant - Bridges				0	422,000		422,000
Law, order, public safety							
DFES		54,868		54,868	58,464	(54,868)	58,464
BRMPO				0	124,356	(94,841)	29,515
AWARE				0	4,000		4,000
Education and welfare							
Brunswick River Cottages - SWDC				0	100,000	(64,029)	35,971
Community amenities							
Childcare Review	37,874		(37,874)	0			0
Childcare Equipment	15,000		(15,000)	0			0
Recreation and culture							
Alcoa Community Grants Project		50,000		50,000		(50,000)	0
Myalup Dune restoration	8,000		(8,000)	0			0
Binningup Christian Youth Camp	4,270		(1,846)	2,424		(2,424)	0
Finger Jetty	24,000		(24,000)	0			0
Dept Sport & Rec - LLC	0	50,000		50,000		(50,000)	0
Harvey Playgroup 16/17 (Dept infrastructure Gr:	0	1,060		1,060		(1,060)	0
HRCC - Raise the Roof - DLGSC				0	160,000		160,000
Ridley Place - Foreshore Toilets Stage 2 - SWDC				0	100,000		100,000
Harvey Community & Sporting Facility - SWDC				0	400,000		400,000
Transport							
Twin Rivers DUP		31,216		31,216			31,216
Wellesley Road Tip Rehab		9,000		9,000			9,000
Mardo Ave Footpath		27,044		27,044			27,044
Crampton Ave - Limestone reseal		6,060		6,060			6,060
Kingston Drive RRG grant		155,190		155,190	270,179		425,369
The Boulevard RRG grant		274,417		274,417	35,322	(274,417)	35,322
Old Coast Rd-pedestrian crossing-RRG				0	68,432		68,432
Eaton/Australind Historic Walk Trail				0	250,000		250,000
Total	89,144	2,019,447	(86,720)	2,021,871	3,384,334	(1,952,231)	3,453,974

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 or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

24. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Value \$	Rate Revenue \$	Total Revenue \$	Budget Rate Revenue \$	Budget Total Revenue \$
Differential general rate / general rate							
Gross rental valuations							
Residential	0.080626	9,126	180,836,414	14,580,117	14,580,117	14,580,117	14,580,117
Unimproved valuations							
Rural	0.004890	983	531,952,035	2,601,237	2,601,237	2,601,245	2,601,245
Sub-Total		10,109	712,788,449	17,181,354	17,181,354	17,181,362	17,181,362
Minimum payment							
	\$						
Gross rental valuations							
Residential	1,018	1,635	11,791,990	1,664,430	1,664,430	1,664,430	1,664,430
Unimproved valuations							
Rural	1,018	667	88,925,860	679,006	679,006	679,006	679,006
Sub-Total		2,302	100,717,850	2,343,436	2,343,436	2,343,436	2,343,436
		12,411	813,506,299	19,524,790	19,524,790	19,524,798	19,524,798
Discounts/concessions (refer note 24.(c))					(850,802)		(896,000)
Interim Rates					96,671		170,000
Ex-gratia rates					0		3,000
Total amount raised from general rates					18,770,659		18,801,798
Specified Area Rate (refer note 24.(b))					549,615		576,043
Add back Discounts/concessions (recorded as operating expenses)					850,802		
Totals					20,171,076		19,377,841

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

24. RATING INFORMATION (Continued)

(b) Specified Area Rate

Specified Area Rate	Basis of Valuation	Rate in \$	Rateable Value	Revenue	Interim Rate Revenue	Back Rate Revenue	Total Specified Area Rate Revenue	Budget Rate Revenue	Total Budget Revenue
			\$	\$	\$	\$	\$	\$	\$
Kingston Landscaping	GRV	0.009288	19,418,680	165,189			165,189	180,361	180,361
Galway Green Landscaping	GRV	0.008532	7,198,870	61,449			61,449	61,422	61,422
Treendale Landscaping	GRV	0.013078	22,500,855	307,315			307,315	294,260	294,260
Treendale District Centre	GRV	0.008929	4,479,960	15,662			15,662	40,000	40,000
				549,615	0	0	549,615	576,043	576,043

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	Rate Applied to Costs	Rate Set Aside to Reserve	Reserve Applied to Costs	Budget Rate Applied to Costs
			\$	\$	\$	\$
Kingston Landscaping	Maintaining the landscape of the common areas of Kingston to a high standard of presentation.	All subdivided lots within Kingston	165,189	16,863		180,361
Galway Green Landscaping	Maintaining the landscape of the common areas of Galway Green to a high standard of presentation.	All subdivided lots within Galway Green	61,449			61,422
Treendale Landscaping	Maintaining the landscape of the common areas of Treendale to a high standard of presentation.	All subdivided lots within Treendale	307,315			294,260
Treendale District Centre	Maintaining the landscape of the common areas of the Treendale District Centre.	All subdivided lots within Treendale District Centre	15,662	24,338		40,000
			549,615	41,201	0	576,043

24. RATING INFORMATION (Continued)

(c) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Discount %	Discount \$	Actual \$	Budget \$	Circumstances in which Discount was Granted
General Rates	7.00%		850,802	896,000	If paid in full by 4.00pm 29th September 2017

24. RATING INFORMATION (Continued)

(d) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Unpaid Rates Interest Rate
		\$	%
Option one			
PROMPT PAYMENT	4.00pm 29th September 2017		10.00%
Less 7% discount on current general rates			
Option two			
TWO INSTALMENTS		\$ 5.00	10.00%
1st Instalment	4.00pm 29th September 2017		
2nd Instalment	4.00pm 1st December 2017		
Option three			
FOUR INSTALMENTS			
1st Instalment	4.00pm 29th September 2017	\$ 15.00	10.00%
2nd Instalment	4.00pm 1st December 2017		
3rd Instalment	4.00pm 2nd February 2018		
4th Instalment	4.00pm 6th April 2018		

	2018	2018 Budget
	\$	\$
Interest on unpaid rates	109,493	103,000
Pensioner Deferred rate interest	4,750	4,500
Charges on instalment plan	58,790	50,000
	173,033	157,500

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

25. NET CURRENT ASSETS

Composition of net current assets for
the purposes of the Rate Setting Statement

	2018 (30 June 2018 Carried Forward) \$	2018 (1 July 2017 Brought Forward) \$	2017 (30 June 2017 Carried Forward) \$
Surplus/(Deficit) brought / carried forward	4,343,264	4,008,682	4,008,682
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	6,203,045	6,587,741	6,587,741
Restricted	31,727,400	29,869,557	29,869,557
Receivables			
Rates outstanding	358,245	405,604	405,604
Sundry debtors	1,201,344	1,039,159	1,039,159
Loans receivable - clubs/institutions	22,220	749,975	749,975
Accrued Income	240,308	153,094	153,094
Inventories			
Fuel & materials	24,536	19,555	19,555
LLC Stock	12,460	11,184	11,184
LESS: CURRENT LIABILITIES			
Trade and other payables			
Sundry creditors	(2,185,272)	(2,751,860)	(2,751,860)
Accrued interest on long term borrowings	(11,675)	(9,299)	(9,299)
Accrued salaries and wages	(44,517)	(40,925)	(40,925)
ATO liabilities	(122)	(66,618)	(66,618)
Accrued Liabilities	(15,047)	(9,593)	(9,593)
Prepaid Income	(1,480)	0	0
Current portion of long term borrowings	(275,804)	(1,029,975)	(1,029,975)
Provisions			
Provision for annual leave	(1,185,042)	(1,083,316)	(1,083,316)
Provision for long service leave	(773,554)	(690,506)	(690,506)
Unadjusted net current assets	35,297,045	33,153,777	33,153,777
Adjustments			
Less: Restricted Cash (Reserves & Muni Trust)	(31,727,400)	(29,869,557)	(29,869,557)
Add: Reserves - Provision for Employee Entitlements	773,619	724,462	724,462
Adjusted net current assets - surplus/(deficit)	4,343,264	4,008,682	4,008,682

Difference

There was no difference between the surplus/(deficit) 1 July 2017 brought forward position used in the 2018 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2017 audited financial report.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

26. 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	
	2018	2017	2018	2017
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	37,930,445	36,457,298	37,930,445	36,457,298
Receivables	2,115,831	2,619,868	2,115,831	2,619,868
	40,046,276	39,077,166	40,046,276	39,077,166
Financial liabilities				
Payables	2,258,113	2,878,291	2,258,113	2,878,291
Borrowings	1,210,232	2,199,084	1,210,232	2,199,084
	3,468,345	5,077,375	3,468,345	5,077,375

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.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

26. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio. 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.

Cash is 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.

	2018	2017
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	437,520	364,573
- Statement of Comprehensive Income	437,520	364,573

Notes:

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

26. 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.

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:

	2018	2017
	%	%
Percentage of rates and annual charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of other receivables		
- Current	98%	98%
- Overdue	2%	2%

26. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings

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

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2018					
Payables	2,258,120	-	-	2,258,120	2,258,120
Borrowings	275,804	608,549	325,879	1,210,232	1,210,232
	2,533,924	608,549	325,879	3,468,352	3,468,352
2017					
Payables	2,878,291	-	-	2,878,291	2,878,295
Borrowings	438,122	1,197,379	1,033,014	2,668,515	2,199,084
	3,316,413	1,197,379	1,033,014	5,546,806	5,077,379

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 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.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

27. 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:

	1 July 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
Bonds	1,231,120	79,164	(205,638)	1,104,646
Community Sail Training	11,956	11,200	(10,227)	12,929
East Australind Bridge Levy	9,293,504	2,602,235	(7,739,006)	4,156,733
Local Planning Policy No. 15.21	6,734			6,734
Meat Inspection	90,367		(34,607)	55,760
Pit Reinstatement	76,979	1,535		78,514
POS - Australind	123,762	2,928		126,690
POS - Harvey	45,102	33,052		78,154
POS Binningup	404	8		412
POS Brunswick / Roelands	894	18		912
POS Old Coast Road	92,891	2,138		95,029
Social Club Fund	9,434	184	(1,525)	8,093
Specified Area Rates	46,385	40,943	(2,508)	84,820
Sundry Trust	62,391	120.00	(8,664)	53,847
Town Planning Scheme No 3	325,183	6,262	(108,358)	223,087
Unclaimed Monies	9,873	123		9,996
Interest (Muni ex Trust)	476,012	251,448	(232,293)	495,167
	<u>11,902,991</u>			<u>6,591,523</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

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 15 Revenue from Contracts with Customers	December 2014	1 January 2019	<p>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.</p> <p>The effect of this Standard will depend on the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p>
(iii)	AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</p>

Notes:

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

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

	Title	Issued / Compiled	Applicable (1)	Impact
(iv)	AASB 1058 Income of Not-for-Profit Entities	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

Notes:

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

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.

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

(i)	AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities	1 January 2017
(ii)	AASB 2016-7 Amendments to Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities	1 January 2017

28. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) 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.

b) Current and non-current classification

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.

c) Rounding off figures

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

d) 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 statements that has a material effect on the statement of financial position, 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.

e) 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.

f) 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.

g) Fair value of assets and liabilities

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.

h) 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.

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 the service capacity of an asset.

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.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised 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 specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

29. ACTIVITIES/PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources	Members of Council, civic functions, community sail training and media costs.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rating and general purpose grants.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community.	Supervision of various local-laws, fire prevention, ranger services and animal control. Assistance with operation of maternal and infant health centres, Meat and food inspection, Mosquito, pests and disease outbreak prevention and control.
HEALTH	To provide an operational framework for environmental and community health.	Assistance to aged care residences, voluntary services and Community welfare orientated facilities
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	
HOUSING		
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of tip, administration of the Town Planning Scheme and maintenance of Cemeteries.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social well-being of the community.	Maintenance of halls, recreation and cultural facilities, sports grounds, parks, gardens, beaches and reserves. Operation of Libraries, Aquatic Centres, Arts Centres and Museums.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, drainage works, footpaths, parking facilities, traffic signs, street lighting and street cleaning.
ECONOMIC SERVICES	To help promote the local government and its economic well-being.	Tourism and area promotion, rural services (weed control) and implementation of building controls.
OTHER PROPERTY AND SERVICES	To monitor and control operating accounts.	Private works, Public Works Overheads, Plant Operation Costs, Materials, Land Acquisition, Engineering Salaries and Workers Compensation.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

30. FINANCIAL RATIOS

	2018	2017	2016
Current ratio	2.17	1.81	3.93
Asset consumption ratio	0.77	0.98	0.98
Asset renewal funding ratio	1.00	1.00	0.96
Asset sustainability ratio	1.61	1.52	1.20
Debt service cover ratio	8.71	20.59	21.37
Operating surplus ratio	0.04	0.03	0.04
Own source revenue coverage ratio	0.89	0.88	1.00

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 consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
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	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

INDEPENDENT AUDITOR'S REPORT

To the Electors of the Shire of Harvey

Report on the Audit of the Financial Report

Opinion

We have audited the annual financial report of the Shire of Harvey which comprises the Statement of Financial Position as at 30 June 2018, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In our opinion the annual financial report of the Shire of Harvey:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire of Harvey for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Shire of Harvey in accordance with the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling Shire of Harvey's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire of Harvey is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire of Harvey's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire of Harvey.

The Council is responsible for overseeing the Shire of Harvey's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of our audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 of Harvey's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire of Harvey's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

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

- (i) In our opinion, there are no significant adverse trends in the financial position of the Shire of Harvey.
- (ii) There were no instances of non-compliance with Part 6 of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls of any other written law identified during the course of our audit with exception of the following:
 - a. The budget review was not forwarded to the Department within 30 days of Council adoption as required by Section 33A (4) of the *Local Government (Financial Management) Regulations 1996*.
- (iii) All required information and explanations were obtained by us.
- (iv) All audit procedures were satisfactorily completed.
- (v) In our opinion, the asset consumption ratio and the asset renewal ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of Shire of Harvey for the year ended 30 June 2018 included on the Shire of Harvey's website. Shire of Harvey's management is responsible for the integrity of the Shire of Harvey website. This audit does not provide assurance on the integrity of the Shire of Harvey's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

AMD Chartered Accountants



TIM PARTRIDGE
Director

28-30 Wellington Street, Bunbury, Western Australia Dated this 28th day of November 2018

**SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2018**

EMPLOYEE REMUNERATION

Number of employees of the Council, in bands of \$10,000, entitled to an annual salary of \$100,000 or more.

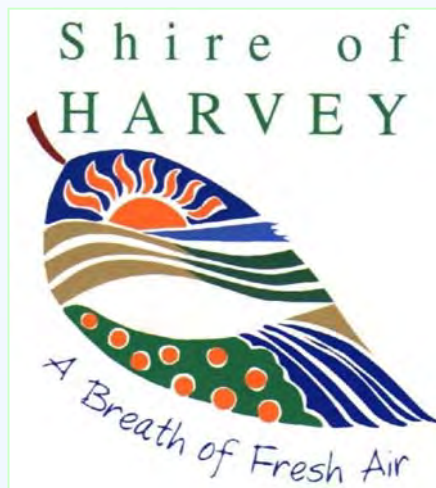
Salary Range	2017-2018	2016-2017
100,000 - 109,999	3	3
110,000 - 119,999	1	1
120,000 - 129,999	2	3
130,000 - 139,999	1	0
140,000 - 149,999	0	0
150,000 - 159,999	0	0
160,000 - 169,999	1	1
170,000 - 179,999	0	0
180,000 - 189,999	0	0
190,000 - 199,999	0	0
200,000 - 209,999	0	0
210,000 - 219,999	0	1
220,000 - 229,999	1	0

Detailed Accounts

Presented in Schedule Format

For the Year Ended

30th June 2018



Summary of Financial Activities
For the Year Ending 30th June 2018

	INCOME Budget	EXPENSE Budget	INCOME Actual	EXPENSE Actual
	2017 - 2018		2017 - 2018	
OPERATING SECTION				
General Purpose Income	24,134,779	1,856,393	23,539,581	1,560,362
General Administration	95,800	1,281,045	54,537	1,252,566
Law, Order & Public Safety	459,153	1,358,031	575,991	1,357,736
Health	331,548	1,136,149	322,708	1,085,948
Welfare Services	83,808	392,780	91,852	408,871
Community Amenities	3,504,547	5,755,082	3,859,434	5,079,057
Recreation & Culture	2,882,101	10,494,486	2,480,071	10,233,336
Transport	9,808,851	22,945,622	11,085,244	22,818,544
Economic Services	409,093	1,480,096	393,940	1,341,987
Other Property & services	772,840	1,792,379	497,956	1,522,685
Finance & Borrowing	113,350	113,350	12,339	10,201
SUB-TOTAL	42,595,870	48,605,413	42,913,653	46,671,294
CAPITAL SECTION				
General Administration	387,000	617,500	38,657	243,957
Law, Order & Public Safety	980,729	996,652	1,342,893	986,837
Health	55,000	57,000	36,886	36,886
Welfare	109,000	318,000	79,029	86,252
Community Services	331,000	360,000	177,619	177,619
Recreation & Culture	3,768,263	5,406,688	2,198,422	2,924,808
Economic Services	386,000	766,500	39,801	52,361
Other Property & Services	1,573,000	1,590,200	1,139,864	1,126,131
Fund Transfers	0	2,005,000	0	2,283,593
SUB-TOTAL	7,589,992	12,117,540	5,053,172	7,918,445
TOTAL INCOME & EXPENDITURE	50,185,862	60,722,953	47,966,825	54,589,739
Less Depreciation		(7,136,621)		(8,199,398)
Less P&L on Asset Disposal	(163,316)	(112,542)	(35,710)	(146,332)
Surplus/(Deficit) C/Fwd				5,695,787
Surplus/(Deficit) B/Fwd	3,451,244		4,008,682	
CLOSING SURPLUS / (DEFICIT)	53,473,790	53,473,790	51,939,797	51,939,797

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
RATE REVENUE					
GENERAL RATE					
UV	2,601,245		2,601,237		31222
GRV	14,580,117		14,580,117		31221
MINIMUM RATE					
GRV - General Rate	1,664,430		1,664,430		31223
UV	679,006		679,006		31224
TOTAL MINIMUM RATES	2,343,436		2,343,436		
TOTAL GEN/MIN RATE	19,524,798		19,524,790		
INTERIM RATES					
Interim Rates	170,000		96,761		31220
SPECIFIED AREA RATES					
Kingston Landscaping Levies	180,361		165,189		31215
Kingston Landscaping Payments		180,361		165,189	31115
Galway Green Landscaping Levies	61,422		61,449		31218
Treendale Estate Landscaping Levies	294,260		307,315		31219
Treendale District Centre Levies	40,000		15,662		31226
TOTAL RATES INCOME	20,270,841	180,361	20,171,165	165,189	
OTHER RATES					
FESA Levy Collections	1,040,000		1,067,477		31213
FESA Levy Collections	-1,040,000		-1,079,784		31113
Restricted Other	0		0		
PLUS Non Pmnt Penalty	100,000		105,051		31203
PLUS Non Pmnt Penalty FESA	3,000		4,442		31214
PLUS Rates Instalment Fees	50,000		58,790		31211
PLUS Ex-Gratia Rates	3,000		0		31225
PLUS Rates Rounding	50		0		31210
LESS Merchant Facility Charges		34,000		40,477	31101
LESS Title Search Fees		5,000		6,745	31102
LESS Valuation Expenses		120,000		46,323	31103
LESS Discount Allowed		896,000		850,802	31104
LESS Rates Written Off		19,000		431	31106
LESS Administration Costs		602,032		450,394	31150
Plus Administration Income	14,070		4,913		31250
TOTAL RATES	20,440,961	1,856,393	20,332,054	1,560,362	
FINANCIAL ASSISTANCE GRANTS					
General Purpose Grant	1,729,268		1,621,550		32201
Local Roads Grant	970,050		970,874		32202
Special Purpose Grant	680,000		258,000		32203
INTEREST INCOME					
Municipal Invest Interest	250,000		292,353		31240
Trust Invest Interest	60,000		60,000		31241
OTHER GENERAL PURPOSE INCOME					
Deferred Rates Interest Grant	4,500		4,750		33201
Transfer from Cashflow Reserve	1,970,000		1,970,000		33202
Transfer to Cashflow Reserve	-1,970,000		-1,970,000		33102
TOTAL GENERAL PURPOSE INCOME	24,134,779	1,856,393	23,539,581	1,560,362	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2017 - 2018		2017 - 2018	
PROGRAMME SUMMARY				
OPERATING				
Members of Council	14,800	1,333,046	4,294	1,252,566
Administration - General	81,000	-52,001	50,244	0
TOTAL GENERAL ADMINISTRATION	95,800	1,281,045	54,537	1,252,566

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
GOVERNANCE					
Operating Expenditure					
Attendance Fees		221,785		221,783	40102
Refreshments/Entertainment - Council		45,000		44,665	40108
Election Expenses		84,000		71,026	40111
Councillors Conferences		24,000		15,604	40112
Insurance Members of Council		11,580		9,252	40113
Deputy Presidential Allowance		10,582		10,582	40114
Travelling Allowance		28,000		18,256	40115
Presidential Allowance		42,330		42,330	40116
Subscriptions & Publications		45,300		37,385	40117
Presentations & Donations		10,000		8,979	40118
Members Sundry Expenses		1,000		1,691	40119
FBT Councillors		7,000		7,000	40120
Sail Training Sponsorship		6,000		7,045	40121
Web Page Development		7,000		2,340	40122
4 O'Clock Report		48,000		48,491	40125
Area Meeting Costs		4,000		2,105	40126
Community Directory		7,000		7,701	40127
Communication & IT Allowance		17,290		17,290	40128
Bunbury Wellington Economic Alliance		16,537		16,537	40129
Administration ABC Expense Trans		696,642		662,504	40150
Operating Income					
Contribution To Conference Exp	100		0		40204
Sail Training Deposits	0		0		40206
Administration ABC Income Trans	14,700		4,294		40250
TOTAL MEMBERS OF COUNCIL	14,800	1,333,046	4,294	1,252,566	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
HARVEY OFFICE EXPENSE					
Operating Expenditure					
Admin Salaries		2,304,000		2,208,963	42701
Admin Superannuation		250,000		263,426	42107
L.S.L Payments - Harvey Admin		66,000		34,778	42702
Workers Compensation Insurance		45,900		42,942	42103
Advertising Staff Vacancies		20,000		17,749	42104
Staff Uniforms		18,000		14,379	42105
Conferences		10,000		9,748	42106
Education & Study Assistance		5,000		1,838	42108
Admin. Centre Maintenance		172,000		161,473	43102
Printing & Stationery		82,000		57,656	44102
Postage		60,000		67,870	44104
Telephone/Fax Charges		21,000		17,106	44105
Equipment Maintenance		43,000		32,673	44107
Computer Maintenance & Support fees		68,000		68,727	44109
Bank Fees		32,000		26,131	44110
Software Licence Agreements		45,000		38,618	44115
Vehicle Expenses H9033		6,000		6,698	44112
Vehicle Expenses H9001		6,000		5,609	44113
Vehicle Expenses H9083		5,000		3,304	44114
Vehicle Expenses H9096		6,000		3,690	44116
Vehicle Expenses H9012		6,000		6,532	45113
Admin Depreciation Expense		216,218		279,477	44155
P & L On Sale Of Assets - Admin		9,000		1,115	44190
Admin Insurance		52,000		49,070	45104
Subscriptions & Publications		25,000		23,839	45105
Legal Expenses		120,000		38,244	45106
Advertising General		10,000		3,721	45107
Audit Fees		25,000		19,130	45108
Cashier Shortages		100		50	45110
Fringe Benefits Tax		78,000		67,705	45111
Travelling Expenses		250		72	45114
Sundry Expenses		5,000		715	45116
Staff Immunisation Influenza		1,000		82	45119
Consultant - General		15,000		12,614	45123
Consultant - Strategic Plan		130,000		13,304	45124
Records Expenditure					
Stationery - Records		4,000		4,855	45117
Computer Support & Records Management		2,000		9,622	45118
TOTAL - ADMINISTRATION GENERAL		3,963,468		3,613,523	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
AUSTRALIND OFFICE EXPENSES					
Operating Expenditure					
Australind Salaries		292,000		294,914	46701
L.S.L Payments - Australind		15,000		15,466	46702
Australind Superannuation		35,000		33,584	46102
Australind Telephone		10,000		9,849	46103
Australind Building Maintenance		111,000		105,211	46104
Other Office Expenses Australind		500		0	46105
Australind - Stationery		5,000		5,086	46107
Australind Insurance		2,890		2,747	46109
Australind Travelling Expenses		100		0	46110
Australind Workers Comp Insurance		5,700		5,333	46111
Equipment Maintenance - Australind		10,000		3,444	46112
TOTAL - AUSTRALIND OFFICE EXPENSES		487,190		475,635	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
ADMINISTRATION INCOME					
Operating Income					
Legal Costs Recovered	100,000		27,902		45200
Sale of Ratepayer Listing in Shire	200		840		45202
Duplicating & Photocopying	200		174		45203
Sale Of Electoral Rolls & Minutes	1,000		750		45204
Rebates & Dividends	3,000		0		45205
Telephone Staff Recoups	200		1		45206
Sundry Income - Taxable	2,000		8,000		45207
Commission Received	195,000		213,611		45208
Sundry Income - No GST	2,000		882		45209
Contributions To Uniforms	2,000		1,725		45210
Transfer from LSL reserve - Admin	81,000		50,244		45211
Staff FBT Contributions	12,000		12,748		45219
Freedom Of Information Enquiry	200		150		45220
P & L On Sale Of Assets - Admin	19,373		0		44290
TOTAL ADMIN - GENERAL	418,173	4,450,658	317,027	4,089,158	
Less Administration Expenses		-4,502,659		-4,089,158	45170
Less Administration Income	-337,173		-266,784		45270
AMOUNT UNDER/OVER ALLOCATED	81,000	-52,001	50,244	0	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
ADMINISTRATION FIXED ASSET REPLACEMENT					
Furniture Harvey		291,000		22,569	41307
Office Reserve Transfer	260,000		0		41414
Furniture / Equipment Australind		18,500		16,197	41313
Continuity Plan Implementation		161,000		128,952	41329
Office Reserve Transfer	75,000		38,657		41412
Computer Hardware/Software		54,000		53,405	41314
Inter Office Network Upgrade		21,000		22,835	41326
Australind Office Expansion		20,000		0	41331
H-9001		52,000		0	41305
- Trade in	35,000		0		41402
- Trans. Plant Reserve	17,000		0		41415
TOTAL ADMIN ASSET REPLACEMENT	387,000	617,500	38,657	243,957	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2017 - 2018		2017 - 2018	
PROGRAMME SUMMARY				
OPERATING				
Fire Prevention	21,086	261,835	15,879	228,797
Fire Prevention - DFES	165,620	165,620	165,620	169,003
Animal Control	130,350	282,524	152,228	268,189
Other Law, Order, Public Safety	108,197	614,152	213,724	660,997
State Emergency Services	33,900	33,900	28,540	30,751
TOTAL LAW ORDER & PUBLIC SAFETY	459,153	1,358,031	575,991	1,357,736

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
FIRE PREVENTION					
Operating Expenditure					
Advertising		500		0	51101
Stationery & Printing		5,000		3,734	51103
Bushfire Info Banner		2,000		0	51105
Fire Fighting		4,000		4,323	51107
Fire Prevention/Mitigation		30,000		50,134	51108
Fire Break Management - Planned		30,000		13,160	51109
Clearing Costs Recoverable		500		0	51111
Fire Zone Mapping		30,000		7,759	51112
Costs Recoverable		0		6,954	51120
Volunteer Fire & Rescue Track Mtce		5,000		0	51149
Fire Prevention Depreciation Expense		148,835		134,097	51155
P & L On Sale Of Assets - Fire Prevention		0		8,636	51190
Fire Hydrant Maint (Non DFES Areas)		1,000		0	51303
Fire Hydrants - General		5,000		0	51311
Operating Income					
Costs Recovered		0		8,321	51201
Fines & Penalties Bush Fires		6,000		7,559	51202
Contribution to Fire & Rescue Track		5,000		0	51209
P & L On Sale Of Assets - Fire Prevention		10,086		0	51290
TOTAL FIRE PREVENTION	21,086	261,835	15,879	228,797	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
FIRE PREVENTION - DFES					
Brigade Expenses					
Binningup - Equip Purchases		7,520		0	52107
- Plnt/Equip Mtce		600		775	
- Vehicle Mtce		4,970		4,463	51132
- Building Mtce		1,200		227	
- Cloths Access		3,490		516	
- Utilities Rates		1,150		1,249	
- Other Goods		2,775		2,426	
- Plant Equip N/R		0		0	
- Insurances		400		1,343	
Cookernup - Equip Purchases		3,651		3,366	52109
- Plnt/Equip Mtce		1,000		1,416	
- Vehicle Mtce		3,060		3,717	51133
- Building Mtce		800		227	
- Cloths Access		3,290		1,852	
- Utilities Rates		3,000		2,791	
- Other Goods		3,275		3,387	
- Plant Equip N/R		0		0	
- Insurances		800		2,592	
Harvey - Equip Purchases		2,851		1,115	52111
- Plnt/Equip Mtce		500		615	
- Vehicle Mtce		4,960		8,404	51134
- Build Mtce		900		797	
- Cloths Access		3,490		1,000	
- Utilities Rates		1,800		2,253	
- Other Goods		2,775		2,426	
- Plant Equip N/R		0		0	
- Insurances		500		1,854	
Leschenault - Equip Purchases		4,457		0	52113
- Plnt/Equip Mtce		1,200		1,146	
- Vehicle Mtce		4,960		16,206	51135
- Build Mtce		1,000		2,039	
- Cloths Access		3,519		4,369	
- Utilities Rates		4,000		1,253	
- Other Goods		3,275		3,119	
- Plant Equip N/R		0		0	
- Insurances		1,500		5,068	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
Myalup - Equip Purchases		3,451		1,101	52115
- PInt/Equip Mtce		500		698	
- Vehicle Mtce		2,560		4,988	51136
- Build Mtce		700		923	
- Cloths Access		3,040		3,372	
- Utilities Rates		1,000		356	
- Other Goods		2,775		4,689	
- Plant Equip N/R		0		0	
- Insurances		500		1,521	
Roelands - Equip Purchases		3,451		2,360	52117
- PInt/Equip Mtce		500		612	
- Vehicle Mtce		1,560		4,394	51137
- Building Mtce		1,275		727	
- Cloths Access		2,790		2,890	
- Utilities Rates		1,000		495	
- Other Goods		2,402		3,028	
- Plant Equip N/R		0		0	
- Insurances		500		1,848	
Uduc - Equip Purchases		2,451		2,310	52119
- PInt/Equip Mtce		1,000		713	
- Vehicle Mtce		4,560		4,576	51138
- Building Mtce		900		1,397	
- Cloths Access		2,990		411	
- Utilities Rates		1,500		409	
- Other Goods		3,275		3,077	
- Plant Equip N/R		0		0	
- Insurances		600		1,899	
Yarloop - Equip Purchases		4,287		1,857	52121
- PInt/Equip Mtce		1,000		912	
- Vehicle Mtce		4,560		7,043	51139
- Building Mtce		2,000		483	
- Cloths Access		2,990		2,426	
- Utilities Rates		2,300		2,902	
- Other Goods		3,275		3,486	
- Plant Equip N/R		0		0	
- Insurances		900		2,653	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
CFCO - Equip Purchases		0		717	52101
- Plnt/Equip Mtce		0		0	
- Vehicle Mtce		0		0	
- Building Mtce		0		0	
- Cloths Access		0		0	
- Utilities Rates		2,000		2,409	
- Other Goods		2,823		1,783	
- Insurances		0		0	
- Plant Equip N/R		0		0	
DCFCO - South - Equip Purchases		0		717	52103
- Plnt/Equip Mtce		0		0	
- Vehicle Mtce		0		0	
- Building Mtce		0		0	
- Cloths Access		0		0	
- Utilities Rates		1,972		1,843	
- Other Goods		1,000		2,311	
- Insurances		0		0	
- Plant Equip N/R		0		0	
DCFCO - North - Equip Purchases		0		717	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		1,219	
- Insurances		0		0	
- Plant Equip N/R		0		0	
Training Co-ord - Equip Purchases		1,000		48	52105
- Plnt/Equip Mtce		0		123	
- Vehicle Mtce		0		0	
- Building Mtce		0		0	
- Cloths Access		0		0	
- Utilities Rates		1,622		1,695	
- Other Goods		2,971		2,854	
- Insurances		0		0	
- Plant Equip N/R		0		0	
Brigade Income					
DFES Recurrent Grant	165,620		165,620		51222
DFES Recoup Prior Year	0		0		51220
TOTAL FIRE PREVENTION - DFES	165,620	165,620	165,620	169,003	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
ANIMAL CONTROL					
Operating Expenditure					
Salaries Ranger		118,000		119,510	53701
Superannuation Ranger		17,000		13,843	53111
Workers Compensation Insurance		2,400		2,245	53114
Dog & Cat Pound Maintenance		6,000		7,543	53103
Trap & Collar Deposit Refunds		2,000		2,415	53105
Stationery & Printing		6,500		4,854	53106
Dog Registration Discs		1,500		490	53107
Stock Pound Maintenance		2,000		641	53108
Sundry Expenditure		2,500		828	53109
Telephone		4,500		4,015	53110
Dog Tidy Bins / Bags		3,000		3,954	53113
Vehicle Expenses H9059		9,000		7,502	53115
Advertising		500		0	53116
Dog Euthanasia		3,000		1,081	53119
Dog Area Signs		2,000		0	53121
Animal Control Depreciation Expense		15,024		11,861	53155
Cat Control					
Salaries - Ranger		66,000		67,224	53703
Superannuation Ranger		7,500		6,147	53125
Workers Comp Insurance		3,000		2,807	53126
Cat Traps		0		0	53104
Cat Control		8,000		8,970	53117
Cat Euthanasia		1,000		1,512	53122
Cat Registration Discs		600		0	53123
Printing & Stationery		1,000		747	53127
Advertising		500		0	53128
Operating Income					
Dog Pound Fees	8,000		8,383		53200
Dog Registrations	88,000		88,758		53203
Kennel Licenses	200		288		53204
Fines & Penalties Dog Act	20,000		39,597		53205
Trap & Collar Deposits Received	1,000		2,521		53207
Fees Cattle Pound	100		79		53208
Telephone Recoup - Rangers	50		0		53209
Sundry Income	50		524		53210
Cattle Sustenance Fee	50		0		53215
Dog Euthanasia Re-coups	100		300		53219
Cat Control					
Cat Registrations	12,000		11,520		53221
Fees Cat Pound	500		110		53222
Cat Sustenance Fees	100		149		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	130,350	282,524	152,228	268,189	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
OTHER LAW ORDER PUBLIC SAFETY					
Operating Expenditure					
Other Law Salaries		184,000		186,734	54701
Beach Access Control / Signs		2,000		0	54115
Superannuation Rangers		25,000		19,990	54110
Impounding Of Vehicles		12,000		8,815	54102
Ranger Uniforms		3,000		1,671	54104
Rangers Workers Comp Insurance		3,900		3,649	54105
Legal Expenses		12,000		9,533	54108
Telephone		4,500		4,374	54109
Community Safety & Crime Prevention		20,000		2,629	54112
Advertising Other Law		1,000		346	54113
Other Law Admin Expense ABC Trans		171,166		159,498	54150
Other Law Depreciation Expense		23,686		21,100	54155
Vehicle Expenses H9084		9,000		7,027	55101
Vehicle Expenses H9007		9,000		7,477	55102
Operating Income					
Legal Costs Recouped	3,500		1,880		54202
Fines/PenaltiesOther	200		1,612		54203
Fines Admin Fees	1,000		1,479		54204
Fees for Impounded Vehicles	4,000		4,274		54205
DFES Administration Contribution	13,000		11,600		54209
Fines & Penalties - Parking	11,000		12,644		54212
Other Law Admin Income ABC Trans	5,047		2,424		54250
COMMUNITY EMERGENCY MANAGEMENT SERVICES					
Operating Expenses					
CEMO Salaries		87,000		81,002	54703
CEMO - DFES O/Time		2,000		9,366	54704
Superannuation - CEMO		12,000		6,579	54117
Workers Comp Insurance		1,500		1,403	54118
Protective Clothing / Uniforms		100		0	54119
Communication Expenses		100		687	54120
Printing & Stationery		100		75	54121
Advertising		100		0	54122
CEMO other Expenses		5,000		2,378	54123
Vehicle Operating Expenses		25,000		29,918	54124
Conferences / Training		1,000		58	54125
AWARE Grant expenditure		7,870		1,849	54170
Operating Income					
DFES - CEMO Contribution	70,450		82,970		54213
AWARE Grants	7,870		0		54270
BUSHFIRE RISK MANAGEMENT PLANNING PROGRAM					
Operating Expenses					
BRMPO Salaries		0		65,385	54751
BRMPO - DFES overtime		0		0	54752
Superannuation - BRMPO		0		10,135	54180
Workers Comp Insurance - BRMPO		0		1,403	54181
Communication Expenses - BRMPO		0		4,614	54182
BRMP Other expenses		0		319	54183
Vehicle Operating Expenses - BRMP		0		12,985	54184
Operating Income					
DFES - BRMP Grant	0		94,841		54280
TOTAL LAW, ORDER, PUBLIC SAFETY	108,197	614,152	213,724	660,997	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
STATE EMERGENCY SERVICES					
Operating Expenditure					
Australind - Equip Purchases		5,978		3,179	56101
- PInt/Equip Mtce		2,641		341	
- Vehicle Mtce		4,160		8,518	55103
- Build & Land Mtce		2,436		542	
- Clothing Access		0		0	
- Utilities Rates		2,705		7,028	
- Other Goods		2,500		2,208	
- Insurance		450		514	
- Plant Equip N/R		0		0	
- Australind Ses Boat Expenses		0		0	55105
Harvey - Equip Purchases		3,096		980	56103
- PInt/Equip Mtce		1,529		207	
- Vehicle Mtce		3,000		1,575	55104
- Building Mtce		300		570	
- Clothing Access		0		0	
- Utilities Rates		3,000		3,262	
- Other Goods		1,705		1,278	
- Insurance		400		548	
- Plant Equip N/R		0		0	
Operating Income					
DFES Recurrent Grant	33,900		33,900		56201
DFES Recoup Prior Year	0		-5,360		56202
TOTAL STATE EMERGENCY SERVICES	33,900	33,900	28,540	30,751	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
LAW, ORDER & PUBLIC SAFETY FIXED ASSET REPLACEMENT					
Ranger Equipment		6,000		0	51306
H-9059		0		0	54308
- Trade in	0		0		54405
- Trans Plant Reserve	0		0		54402
H-9007		45,000		36,759	54301
- Trade in	27,000		16,364		54407
- Trans Plant Reserve	18,000		20,395		54406
H-9084		0		0	54302
- Trade in	0		0		54408
- Trans Plant Reserve	0		0		54409
Yarloop Fire Brigade / Depot Construction		935,729		943,455	51337
- DFES Contribution	351,581		351,581		51424
- Alcoa Community Grants Fund C/Fwd	50,000		50,000		51414
- Insurance Reserve Transfer	534,148		541,874		51433
SES / BFB Facilities - Harvey		9,923		6,623	51334
- DFES Contribution	0		0		51434
Gifted Assets - Fire Engine (DFES) - Yarloop	0		362,679		51450
TOTAL LAW & ORDER ASSET REPLACEMENT	980,729	996,652	1,342,893	986,837	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2017 - 2018		2017 - 2018	
PROGRAMME SUMMARY				
OPERATING				
Maternal & Infant Health	0	31,000	0	33,222
Meat Inspection	299,500	299,500	272,413	272,413
Administration & Inspection	32,048	761,405	50,295	747,254
Pest Control	0	44,244	0	33,058
TOTAL HEALTH	331,548	1,136,149	322,708	1,085,948

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
MATERNAL AND INFANT HEALTH					
Operating Expenditure					
HACC Building Maintenance (Becher St)		12,000		18,132	71104
Brunswick Infant Health Clinic Maintenance		9,000		8,229	71105
Riverlinks Infant Health Clinic Maintenance		10,000		6,861	71106
Operating Income					
Harvey Clinic Building Rental	0		0		71201
TOTAL MATERNITY & INFANT HEALTH	0	31,000	0	33,222	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
MEAT INSPECTION SERVICES					
Operating Expenditure					
Meat Insp Salaries		240,000		219,933	72701
Meat Inspectors Workers' Comp		6,000		5,613	72102
L.S.L Payments - Meat Inspectors		0		0	72710
Administration Costs (Labour)		24,000		21,993	72702
Protective Clothing & Equipm.		1,500		1,039	72103
Brands/Sundry Expenses		9,000		5,631	72105
Meat Inspectors Superannuation		19,000		18,203	72106
Operating Income					
Meat Inspection Fees	299,500		272,413		72201
TOTAL MEAT INSPECTION	<u>299,500</u>	<u>299,500</u>	<u>272,413</u>	<u>272,413</u>	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
HEALTH ADMINISTRATION					
Operating Expenditure					
Health Salaries		328,000		336,897	73701
L.S.L Payments - Health		0		20,563	73717
Relief Staff Salaries		5,000		0	73117
Health Superannuation		44,000		45,407	73104
Superannuation - Cleaners		16,000		16,581	73109
Workers Comp - Cleaners		2,200		2,058	73118
Food Programme - I'm Alert		1,000		300	73101
Vehicle Expenses H9011		6,000		4,625	73102
Vehicle Expenses H9010		8,000		6,041	73103
Vehicle Expenses - H20901		6,000		4,236	73119
Health Workers' Compensation		6,900		6,455	73105
Advertising		1,000		0	73106
Stationery & Printing		1,000		1,333	73108
Telephone		6,500		3,392	73110
Insurance		13,640		11,202	73111
Legal Expenses		8,000		909	73112
Environmental Health Hazards		2,000		0	73113
Water & Asbestos Sampling		5,000		522	73114
Food Sampling		7,000		6,445	73115
Disposal of Waste		1,500		0	73116
Sundry Expenditure		3,500		3,319	73122
Drum Muster		3,000		0	73124
Asbestos Removal		25,000		17,619	73125
Health Admin expense ABC Trans		247,625		231,343	73150
Health Depreciation Expense		10,540		23,238	73155
P & L On Sale Of Assets - Health		3,000		4,768	73190
Operating Income					
Telephone Staff Recoups	100		7		73201
Fines/Penalties Health Act	500		4,402		73202
Legal Expenses Recovered	1,000		650		73203
Health Licenses	2,000		2,015		73205
Transfer from LSL reserve - Health	0		20,563		73206
Food Premises Annual Surveillance Fee	18,000		19,360		73207
Caravan Annex/Roof Approval	300		0		73208
Drum Muster Recoup (no GST)	500		0		73211
Sundry Income	300		197		73213
Recoup - Environmental Health Hazards	2,000		0		73214
Health Admin Income ABC Trans	7,348		3,101		73250
P & L On Sale Of Assets - Health	0		0		73290
TOTAL HEALTH INSPECTION AND ADMINISTRATION	32,048	761,405	50,295	747,254	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
PREVENTIVE SERVICES - PEST CONTROL					
Operating Expenditure					
Pest Control Salaries		21,500		17,783	74701
Pest Control Superannuation		4,000		3,147	74108
Pest Control Workers Compensation		500		468	74109
Contribution to C.L.A.G		6,000		5,000	73107
Mosquito Control		4,000		1,284	74102
Equipment / Machine Repairs		1,000		1,134	74105
Stable Fly contribution		3,000		0	74125
Mosquito Awareness Health Education		4,000		2,500	74106
Pest Control Depreciation Expense		244		1,743	74155
Operating Income					
Grants / Contribution income	0		0		74201
TOTAL PEST CONTROL	0	44,244	0	33,058	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
HEALTH FIXED ASSET REPLACEMENT					
Health Equipment		2,000		0	73307
H-9010		39,000		36,886	73305
- Trade in	21,000		20,000		73405
- Plant reserve	18,000		16,886		73407
H20901- Cleaner Vehicle		16,000		0	73304
- Trade in	5,000		0		73406
- Trans. Plant Reserve	11,000		0		73404
TOTAL HEALTH FIXED ASSET REPLACEMENT	55,000	57,000	36,886	36,886	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2017 - 2018		2017 - 2018	
PROGRAMME SUMMARY				
OPERATING				
Senior Citizens Centres	2,000	76,035	1,900	75,478
Lot 208 Youth Inc.	67,000	146,800	76,618	155,009
Other Welfare	14,808	169,945	13,334	178,384
TOTAL WELFARE	83,808	392,780	91,852	408,871

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
AGED & DISABLED - OTHER					
Operating Expenditure					
Harvey Senior Citizens Centre		3,000		2,546	82102
Harvey Senior Citizen Insurance		2,720		2,589	82103
Bus Maintenance (H9049)		2,000		2,008	82104
Christmas Dinner Harvey		1,000		1,000	82106
Christmas Dinner - Binningup		500		500	82107
Christmas Dinner - Australind Senior Citizens		500		500	82115
Aust Senior Citz Mtce		2,000		2,199	82109
Aust Senior Citizens Insurance		2,920		2,779	82108
Brunswick River Cottages - Insurance		2,950		2,810	82110
Morrissey Homestead- Insurance		1,790		1,700	82111
Men's Shed Insurance		220		201	82113
Welfare Depreciation Expense		56,435		56,647	82155
Operating Income					
Recoup of Expenses	2,000		1,900		82202
TOTAL AGED & DISABLED	2,000	76,035	1,900	75,478	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
YOUTH					
Operating Expenditure					
Contribution - Lot 208 Youth Project Allowance		10,000		10,000	84107
Contribution - Lot 208 Youth Centre		56,300		56,300	84108
Kidsport Grant Expenditure		67,000		76,618	84109
Lot 208 Building Maintenance		4,000		3,091	84111
Outreach Program - Brunswick Res. Centre		9,000		9,000	84112
Young Voices for Good Choices		500		0	84114
Operating Income					
Grant Income - Sport & Rec	67,000		76,618		84209
TOTAL YOUTH	67,000	146,800	76,618	155,009	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
OTHER WELFARE					
Operating Expenditure					
Riverlinks Community Centre Grant		17,000		16,727	83102
Community House Building Maintenance		9,000		10,188	83104
Riverlinks Costs (Insurance)		6,080		5,787	83105
Welfare Admin expense ABC Trans		59,258		54,427	83150
Other welfare Depreciation Expense		78,607		91,254	83155
Operating Income					
RiverLinks Cont - DFACS	12,765		12,727		83207
Welfare Admin Income ABC Trans	2,043		606		83250
TOTAL OTHER WELFARE	14,808	169,945	13,334	178,384	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
WELFARE FIXED ASSET REPLACEMENT					
Harvey Senior Citz Major Mtce		0		0	83303
Brunswick River Cottages Stage 2 Contribution	100,000	300,000	64,029	64,029	83309 83405
Australind Senior Citz Major Mtce Contribution ASCC & Lotteries	9,000	18,000	15,000	22,223	83307 83407
TOTAL WELFARE FIXED ASSET REPLACEMENT	109,000	318,000	79,029	86,252	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2017 - 2018		2017 - 2018	
PROGRAMME SUMMARY				
OPERATING				
Sanitation - Household	2,647,546	2,526,396	2,670,285	2,346,830
- Other	232,850	154,000	246,509	91,370
Sewerage	140,000	26,500	192,305	18,549
Town Planning	187,129	1,261,038	455,249	1,248,112
Other Community Services	258,622	1,626,148	244,212	1,215,031
Cemeteries & Crematoriums	38,400	161,000	50,874	159,165
TOTAL COMMUNITY AMENITIES	3,504,547	5,755,082	3,859,434	5,079,057

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
SANITATION - HOUSEHOLD REFUSE					
Operating Expenditure					
Tip Passes		204,000		228,000	101101
Domestic Refuse Collection		690,000		673,692	101103
R/C Scheme Collection		285,000		272,689	101104
Recycling Processing		84,000		81,909	101131
R/C SchemePromotion/Advert		6,000		1,763	101106
Contract Tipping Fees - Stanley Road		421,000		401,400	101109
Richardson Tip Closure Plan		35,000		0	101111
Tip Rehabilitation		30,000		8,292	101112
Richardson Tip Mtce Contract		300,000		243,674	101115
Richardson Rd. Tip Cover		20,000		4,619	101116
Richardson Tip Compliance Costs		2,000		1,210	101118
Water Analysis		18,000		16,902	101119
Sundry Expenses		2,000		1,345	101120
Zero Waste Plan Implementation		40,000		13,308	101123
Green Waste Processing		40,000		15,250	101124
Legal Fees		5,000		3,540	101125
Transfer Shed - Richardson Road Tip		80,000		0	101126
Regional Waste Programs		24,000		21,980	101127
Environmental Improvement Plan		30,000		16,814	101130
Regional Waste Management Strategy		25,000		2,691	101132
Sanitation Admin Expense ABC Trans		159,673		300,000	101150
Sanitation Depreciation Expense		25,723		37,753	101155
Operating Income					
Rural Rubbish Charge (\$77)	50,796		45,779		101201
Urban Rubbish Charge (\$219)	2,596,750		2,624,506		101202
TOTAL SANITATION - HOUSEHOLD REFUSE	2,647,546	2,526,396	2,670,285	2,346,830	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
SANITATION - OTHER					
Operating Expenditure					
Refuse Site Maintenance		13,000		3,834	101102
Street Bin Maintenance & Cleaning		16,000		10,264	102102
Refuse Collection -					
Street Refuse		25,000		20,276	102104
Parks, Gardens, Reserves		10,000		3,027	102105
Bin Maintenance		15,000		5,515	102112
Replacement Refuse Bins		40,000		22,217	102113
Replacement Recycling Bins		30,000		23,272	102114
Asbestos Clean & Disposal		5,000		2,966	102115
Operating Income					
Industry Rubbish Charge (\$219)	214,750		213,651		102202
Fines/Penalties Litter	100		2,779		102203
Richardson Rd Landfill Site Fees	18,000		30,079		102206
TOTAL SANITATION - OTHER	232,850	154,000	246,509	91,370	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
SEWERAGE					
Operating Expenditure					
Sullage Tip Maintenance		25,000		17,481	103104
Dep Licence / Compliance		1,500		1,068	103105
Operating Income					
Sullage Removal - Other (No GST)	125,000		172,903		103204
Septic Tank Fees	15,000		19,402		103205
TOTAL SEWERAGE	140,000	26,500	192,305	18,549	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
TOWN PLANNING & REGIONAL DEVELOPMENT					
Operating Expenditure					
Town Planning Salaries		550,000		512,163	104701
L.S.L Payments - Town Planning		0		17,220	104702
Town Planning Superannuation		65,000		55,019	104703
Vehicle Expenses H9061		7,000		5,897	104102
Town Planning Workers Comp		11,900		11,133	104104
Stationery & Printing		5,000		3,734	104106
Transparencies & Maps		100		0	104107
Consultant's Fees		10,000		0	104108
Telephone		8,000		4,786	104109
Insurance		13,640		10,702	104110
Legal Expenses		60,000		39,514	104112
Advertising General		3,000		1,797	104114
Advertising Recoupable		6,000		938	104115
Sundry Expenditure		2,000		654	104117
Vehicle Expenses H9045		6,000		7,408	104126
Municipal Heritage Inventory		3,000		0	104127
Joint Scheme Costs		20,000		139,390	104129
District Planning Review		20,000		0	104140
Rural Property Address Project		2,000		1,277	104142
Vehicle Expenses H9091		6,000		5,618	104143
Town Planning Depreciation Expense		20,868		25,509	104155
P & L On Sale Of Assets - Town Planning		3,000		12,247	104190
Town Planning Admin Expense ABC Trans		328,530		305,408	104150
Environmental Management		110,000		87,699	104132
Operating Income					
Home Occupation	7,000		11,518		104201
Property Inform. Questionnaire	50,000		47,774		104202
Advertising Charges Recouped	6,000		559		104203
Issue of Planning Advice	100		66		104205
Legal Costs Recovered	100		51,589		104206
Application & Registration Fee	75,000		165,767		104208
Scheme Amendments / Recoups	3,000		10,738		104209
Transfer from LSL reserve - Town Planning	0		17,220		104210
Telephone Recoup	250		0		104213
Fines & Penalties Planning	1,000		5,747		104216
Recoup Joint Scheme Costs	20,000		139,390		104229
Environmental Management Grants & Contributions	0		1,459		104232
PNP & Dept of Planning Contribution	0		227		104234
Town Planning Admin Income ABC Trans	9,322		3,195		104250
Profit/Loss on sale of Asset	15,357		0		104290
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	187,129	1,261,038	455,249	1,248,112	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
OTHER COMMUNITY SERVICES					
Operating Expenditure					
Administration ABC Trans		1,057,380		841,243	105150
Harvey Commonage		26,000		13,506	105100
Public Conveniences		120,000		113,605	105103
Bus Shelters Maintenance		3,000		429	105104
Vandalism Repair Public Conven		4,000		1,930	105106
Vandalism General		28,000		7,995	105109
Grant Expenditure		0		3,000	105113
Public Conveniences - Security		14,000		12,964	105122
School Based Traineeship		8,000		11,719	105145
Project Seed Funding		5,000		2,000	105146
Disability Access		30,000		25,261	105147
Community Development Projects		3,000		1,820	105148
Harvey Resource Centre Maintenance		3,500		2,816	105151
Harvey Community Radio		9,000		9,000	105152
Other Community Depreciation Expense		79,435		101,735	105155
Regional Risk CoOrdinator		22,000		23,036	105157
Bus Shelters (School)		3,500		0	105302
Bus Shelters (New)		10,000		12,325	105303
Harvey Community Precinct Study		7,000		0	105158
P & L On Sale Of Assets - Other Community		0		0	105190
Financing Costs					
Loan Principal Pmnts		160,880		0	105160
Loan Interest Pmnts		24,953		23,873	105161
Government Guarantee Levy		7,500		6,773	105162
Operating Income					
Other Community Admin Income ABC Trans	235,622		226,193		105250
Commonage Fees	23,000		15,019		105201
Sundry Income / Contributions	0		0		105207
Trust Trans Commonage	0		0		105210
Grant Funding	0		3,000		105213
Unspent Grants Reserve Transfer	0		0		105215
P & L on Sale of Asset - Other Community	0		0		105290
TOTAL OTHER COMMUNITY SERVICES					
	258,622	1,626,148	244,212	1,215,031	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
CEMETERIES & CREMATORIUMS					
Operating Expenditure					
Cookernup Cemetery Maintenance		11,000		6,360	106102
Harvey Town Cemetery Maintenance		22,000		26,629	106103
Harvey Lawn Cemetery Maintenance		45,000		44,064	106104
Harvey Town Cemetery Grave Digging		6,000		5,605	106105
Harvey Lawn Grave Digging		35,000		23,963	106106
Niche Walls		5,000		4,780	106107
Australind Cemetery Maintenance / Grave Digging		12,000		36,336	106108
Cemetery Major Mtce		25,000		11,429	106112
Operating Income					
Harvey Town Grave Digging	1,000		1,232		106201
Harvey Lawn Grave Digging	13,000		13,278		106202
Cookernup Grave Digging	500		0		106203
Cookernup Right Of Burial	1,500		198		106204
Harvey Town Right Of Burial	1,500		409		106206
Harvey Lawn Right Of Burial	12,000		16,170		106207
Harvey Town Memorial Fee	500		1,440		106208
Harvey Lawn Memorial Fee	1,000		935		106209
Niche Wall Fees	5,000		5,536		106210
Undertakers' Licence	400		559		106211
Australind Grave Digging	1,000		5,073		106212
Australind Fees	1,000		6,045		106213
TOTAL CEMETERIES & CREMATORIUMS	38,400	161,000	50,874	159,165	

		Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
		2017 - 2018		2017 - 2018		Account
COMMUNITY SERVICES FIXED ASSET REPLACEMENT						
Community Self Supporting Loan		50,000			0	105305
Community Self Supporting Loan	50,000			0		105405
Sullage Pit Major Mtce		18,000			0	104314
Sullage Pit Reserve Transfer	18,000			0		104414
Office Equipment Planning		3,000			0	104316
Construction of public toilets		180,000			108,232	105317
Building Reserve Transfer	154,000			108,232		105402
H-9061		30,000			32,501	104301
- Trade in	10,000			10,909		104401
- Trans. Plant Reserve	20,000			21,592		104405
H-9045		39,000			36,886	104313
- Trade in	21,000			20,000		104412
- Trans. Plant Reserve	18,000			16,886		104413
H9091		40,000			0	104318
- Trade in	22,000			0		104419
- Trans. Plant Reserve	18,000			0		104418
TOTAL COMMUNITY SVCS FIXED ASSET REPLACEMENT		331,000	360,000	177,619	177,619	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2017 - 2018		2017 - 2018	
PROGRAMME SUMMARY				
OPERATING				
Public Halls, Civic Centres	50,744	502,529	56,335	502,978
Swimming Areas & Beaches	43,000	230,467	51,328	223,624
Parks, Gardens & Reserves	17,100	2,336,325	17,704	2,537,981
Sporting Clubs & Amenities	26,600	1,735,839	17,123	1,629,340
Libraries	18,051	941,106	16,924	902,016
Other Culture	1,520	106,483	1,391	104,919
Harvey Recreation Centre	283,436	657,990	273,730	664,984
Leschenault Leisure Centre	1,999,190	3,701,287	1,803,441	3,617,767
Yarloop Workshops	442,460	282,460	242,094	49,728
TOTAL RECREATION AND CULTURE	2,882,101	10,494,486	2,480,071	10,233,336

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
PUBLIC HALLS, CIVIC CENTRES					
Operating Expenditure					
Hall Deposit Refunds/Bonds		20,000		16,943	111105
Settlers Hall Mtce (Leschenault)		9,000		5,362	111107
Yarloop Hall Maintenance		4,000		2,758	111109
Cookernup Hall Maintenance		37,000		38,275	111110
Harvey Town Hall Maintenance		16,000		12,431	111111
Benger Hall Maintenance		13,500		13,467	111112
Binningup Community Hall Mtce		16,500		15,313	111113
Brunswick Hall Maintenance		36,000		32,814	111114
Roelands Hall Maintenance		16,000		13,581	111115
Australind Hall Maintenance		25,000		26,872	111116
Harvey R.S.L. Hall Maintenance		8,500		10,981	111117
Stanton Park Hall Maintenance		7,000		4,859	111118
Sundry Halls Insurance Costs		6,490		6,183	111124
Uduc Hall / School Maintenance		2,000		2,161	111127
Halls Crockery/Chairs Replace		1,500		11	111133
Sundry Halls - Maintenance		8,000		2,432	111134
Myalup Community Centre Mtce		6,500		7,991	111147
Public Admin Expense ABC Trans		144,834		130,017	111150
Public Halls Depreciation Expense		124,705		160,526	111155
Operating Income					
Hall Deposits/Bonds	20,000		24,000		111205
Stanton Park Hall Hire	1,000		186		111208
Yarloop Hall Hire	0		-15		111209
Harvey Town Hall Hire	2,000		3,055		111211
Binningup Community Hall Hire	6,000		9,398		111212
Roelands Hall Hire	500		240		111213
Brunswick Hall Hire	4,000		2,344		111214
Australind Hall Hire	9,000		13,219		111215
Harvey R.S.L. Hall Hire	1,000		465		111216
Cookernup Hall Hire	100		0		111218
Water Expenses Recouped	500		564		111228
Electricity Costs recouped	0		776		111229
Key Deposits Received	0		0		111230
Public Admin Income ABC Trans	6,644		2,104		111250
TOTAL PUBLIC HALLS & CIVIC CENTRES	50,744	502,529	56,335	502,978	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
DR PETER TOPHAM MEMORIAL POOL					
Operating Expenditure					
Pool Salaries		90,000		95,715	112701
Pool Insurance		12,550		10,809	112102
Pool Workers Compensation		1,900		1,778	112103
Telephone		600		439	112104
Swimming Pool Maintenance		26,000		26,848	112105
Swimming Pool Power		24,000		23,127	112106
Chemicals		10,000		12,809	112107
Water Purchased		3,000		3,109	112108
Office Expenses		1,500		2,155	112109
Pool Superannuation		12,000		11,864	112113
Swimming Pool Depreciation Expense		21,917		19,691	112155
Operating Income					
Pool Entrance Income	42,000		51,022		112200
Sundry Income	1,000		306		112201
TOTAL DR TOPHAM MEMORIAL SWIMMING POOL	43,000	203,467	51,328	208,344	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
OTHER SWIMMING AREAS & BEACHES					
Operating Expenditure					
Myalup Beach Maintenance (Coastwest)		4,000		3,185	112123
Binningup Beach Maintenance (Coastwest)		5,000		1,480	112124
Binningup Beach Maintenance (Council)		10,000		8,237	112128
Myalup Beach Maintenance (Council)		5,000		2,104	112129
Beach Shelter Maintenance		3,000		275	112130
Operating Income					
Other Beach Mtce Contributions	0		0		112221
Grants Income	0		0		112223
OTHER SWIMMING AREAS & BEACHES	0	27,000	0	15,281	
TOTAL SWIMMING AREAS & BEACHES	43,000	230,467	51,328	223,624	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
PARKS, GARDENS & RESERVES					
Operating Expenditure					
Cookernup Reserve Maintenance		2,000		1,187	113102
North Ward Reserves Maint.		75,000		74,873	113103
Coastal Ward Reserves Maint.		95,000		100,090	113104
Central Ward Reserves Maint.		198,000		210,821	113105
South Ward Reserves Maint.		155,000		166,056	113106
Australind Ward Reserves Maint		510,000		508,256	113107
Snells Park Maintenance		68,000		79,054	113108
Harvey Dam Reserve Mtce		186,000		194,685	113109
Yarloop Pool Reserve Maint		3,000		1,489	113110
Estuary Foreshore Maintenance		10,000		9,738	113112
Brunswick Pool Reserve Maint.		25,000		24,631	113113
Galway Green Maintenance		85,000		69,336	113115
Settlers Hall Ground Maintenance		13,000		8,413	113118
Treendale Landscaping Cont		470,000		528,549	113120
Treendale District Centre Maintenance		40,000		15,662	113122
Kingston Landscaping Cont.		76,000		52,992	113121
Australind Town Precinct		103,000		102,544	113124
Pioneer Park (Old Coast Rd) Maintenance		5,000		3,309	113125
Westgarth Reserve Maintenance		22,000		20,419	113127
Ridley Place Special Maintenance		65,000		25,365	113140
Depreciation Expense		130,325		340,511	113155
Operating Income					
Leases & Rentals	17,000		17,347		113201
Recoups Rec Reserves	100		357		113205
TOTAL PARKS, GARDENS & RESERVES	17,100	2,336,325	17,704	2,537,981	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
SPORTING CLUBS & AMENITIES					
Operating Expenditure					
LLC Surrounds, Rubbish & Insurance		58,000		58,737	113142
Brunswick Recreation Centre		23,000		21,708	113143
Yarloop Pavillion Mtce		15,000		10,274	113144
Sporting Clubs Reimbursable		15,000		7,499	114101
Yarloop Rec Ground Maintenance		25,000		23,630	114104
Harvey Rec Ground Maintenance		135,000		136,912	114105
Brunswick Rec Ground Mainten.		95,000		94,548	114106
Leschenault Rec Ground Maint		351,000		356,011	114107
Binningup Rec Ground Maint		22,000		29,393	114108
Clifton Park Primary Rec Maint		3,000		2,517	114109
Meriden Park Maintenance		25,000		24,846	114110
Hawters Park Maintenance		14,000		20,984	114111
PCYC Subsidy		2,000		0	114112
Lamp Replacement - Grounds & Carparks		8,000		11,363	114126
HRCC Surrounds, Rubbish & Insurance		30,000		28,601	114128
Binningup Country Club Building Maintenance		6,000		5,348	114129
Riverlinks Ground Mtce		2,500		2,899	114130
Binningup Water Sports Maintenance		7,000		5,102	114131
Cookernup Rec Grounds		3,000		2,208	114140
Rec Ground Special Mtce		70,000		24,308	114142
Sporting Club Depreciation Expense		790,079		718,301	114155
P & L On Sale Of Assets - Sporting Clubs & Amenities		0		10,000	114190
Operating Income					
Yarloop Pavillion Income	100		788		113220
Brunswick Rec. Centre Income	2,000		834		113221
Sporting Clubs Reimbursement	15,000		7,880		114201
Harvey Recreation Grounds	1,000		909		114202
Brunswick Recreation Grounds	2,000		2,044		114204
LESCHENAULT REC PARK PAVILLION					
Operating Expenditure					
Utilities - LRP Pavillion		8,500		9,357	114191
Insurance - LRP Pavillion		5,760		5,487	114192
Maintenance - LRP Pavillion		10,000		8,004	114193
Cleaning - LRP Pavillion		10,000		11,237	114194
Sundry Expenses - LRP Pavillion		2,000		66	114195
Operating Income					
P & L on Sale of Asset	0		0		114290
Hire Fees - LRP Pavillion	6,500		4,667		114291
Sundry Income - LRP Pavillion	0		0		114292
TOTAL SPORTING CLUBS & AMENITIES	26,600	1,735,839	17,123	1,629,340	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
HARVEY LIBRARY					
Operating Expenditure					
Harvey Library Salaries		164,000		171,792	115701
Harvey Library Superannuation		24,000		22,544	115702
L.S.L Payments - Harvey Library		0		0	115703
Harvey Library Workers' Comp Insurance		3,300		3,087	115704
Vehicle Expenses H9079		6,500		5,332	115104
Harvey Library Maintenance		21,000		19,937	115105
Stationery/Photocopy - HARVEY		6,000		9,192	115106
Telephone - HARVEY		3,000		1,774	115108
Equipment Maintenance - HARVEY		15,500		3,640	115109
Book Exchange Costs		1,800		1,381	115110
Replacement / New Stock - HARVEY		4,200		2,337	115111
Magazines/Periodicals - HARVEY		2,000		2,068	115112
Library Promotions		3,500		2,760	115113
Library Bags		300		0	115119
Education and Play - HARVEY		500		572	115120
Sundry Expenses		2,500		1,641	115121
Uniforms		500		0	115125
Membership Cards		2,000		38	115130
Better Beginnings Program		2,000		1,889	115131
State Library Freight		3,300		2,923	115132
Library Admin Expense ABC Trans		138,698		125,869	115150
Library Depreciation Expense		81,828		89,135	115155
Operating Income					
Photocopies - Harvey Library	3,500		2,762		115201
Overdue/Lost Library Books - Harvey	400		175		115202
Sundry Income	100		19		115206
Recoup Library Bags	0		1		115219
Library Admin Income ABC Trans	3,201		951		115250
Transfer from LSL Reserve	0		0		115266
TOTAL HARVEY LIBRARY	7,201	486,426	3,908	467,910	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
AUSTRALIND LIBRARY					
Operating Expenditure					
Australind Library Workers' Compensation		6,000		5,613	115775
L.S.L Payments - Australind Library		0		8,470	115776
Australind Library Salaries		299,000		293,693	115777
Australind Library Superannuation		35,000		34,007	115778
Library Promotions Australind		2,500		743	115114
Management Promotion of Rare Books		1,000		0	115117
Australind Library Maintenance		39,000		39,158	115160
Education and Play - A/LIND		400		-267	115161
Stationery/Photocopy - A/LIND		8,000		6,128	115162
Telephone - A/LIND		2,000		830	115163
Office Equipment Maintenance - A/LIND		13,500		4,559	115164
Replacement / New Stock - A/LIND		4,000		1,961	115165
Sundry Library Expend - A/LIND		3,000		3,016	115166
Magazines/Periodicals - A/LIND		2,000		1,162	115168
Sundry Equipment - A/LIND		1,500		518	115182
Operating Income					
Photocopies / Internet - Australind Library	9,500		6,132		115260
Overdue/Lost Library Books - Australind	1,000		1,577		115261
Transfer from LSL reserve - Aust Library	0		5,272		115262
Sundry Income - A/LIND	200		0		115204
TOTAL AUSTRALIND LIBRARY	10,700	416,900	12,981	399,590	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
YARLOOP LIBRARY					
Operating Expenditure					
Yarloop Library Superannuation		2,000		1,773	115779
L.S.L Payments - Yarloop Library		0		0	115780
Yarloop Library Salaries		18,500		17,551	115781
Yarloop Library Workers' Compensation		500		468	115782
Telephone - YARLOOP		1,000		836	115170
Replacement / New Stock - YARLOOP		200		151	115171
Sundry Library Expend - YARLOOP		3,000		4,399	115172
Periodicals/Magazines - YARLOOP		200		133	115173
Library Promotions - Yarloop		300		284	115179
Sundry Furniture & Equip - YARLOOP		1,500		163	115184
Education and Play - YARLOOP		200		34	115185
Operating Income					
Photocopy / Print / Internet - Yarloop	0		0		115210
Lost/Damaged Books Recoup - Yarloop	50		0		115270
TOTAL YARLOOP LIBRARY	50	27,400	0	25,791	
BINNINGUP LIBRARY					
Operating Expenditure					
Binningup Library Salaries		3,000		3,681	115783
Binningup Library Superannuation		360		372	115784
Binningup Library Workers' Compensation Ins		70		65	115785
Telephone - Binningup		500		417	115174
Sundry Library Expend - Binningup		500		585	115176
Periodicals/Magazines - Binningup		500		449	115177
Binningup Library Mtce		3,000		1,977	115178
Library Promotions - Binningup		300		306	115183
Internet & Sundry - Binningup		2,000		874	115186
Education and Play - Binningup		150		0	115187
Operating Income					
Photocopy / Print / Internet - Binningup	100		35		115277
TOTAL BINNINGUP LIBRARY	100	10,380	35	8,725	
TOTAL LIBRARIES	18,051	941,106	16,924	902,016	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
OTHER CULTURE					
Operating Expenditure					
Harvey Creative Arts Centre Mtce		12,840		15,736	116103
Yarloop Workshops Maintenance		5,000		18	116106
Harvey Art Gallery		6,000		4,532	116107
Yarloop Workshop Op. Subsidy		5,000		5,000	116108
Harvey Historical Museum		6,700		7,169	116104
Bunbury Ent Centre Contribution		20,000		20,000	116114
Business Dev Incentive Policy - Bwk		2,000		0	116115
SW Academy of Sport		8,000		8,000	116116
Brunswick Resource Centre		8,327		7,242	116129
Other Culture Depreciation Expense		32,616		37,221	116155
Operating Income					
Sale of Shire History Book	100		0		116205
Contribution - Harvey Creative Arts	1,420		1,391		116203
TOTAL OTHER CULTURE	1,520	106,483	1,391	104,919	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
HARVEY RECREATION AND CULTURAL CENTRE					
Operational Costs					
HRCC Special Maintenance		4,500		608	117101
HRCC Superannuation		35,500		37,258	117102
HRCC Workers Comp		5,500		6,336	117103
HRCC Stationery/Office Equip		9,000		10,643	117104
HRCC Sundry Expense		5,000		3,981	117105
HRCC Telephone		5,000		3,654	117106
HRCC Power		36,500		36,698	117108
HRCC Gas		1,100		794	117109
HRCC Cleaning		45,000		47,014	117110
HRCC Maintenance		15,000		12,980	117111
HRCC Advertising		14,700		9,046	117112
HRCC Freight		100		272	117113
HRCC Fees		7,000		7,819	117115
HRCC Public Liability Insurance		11,090		10,779	117122
Vehicle Expenses - H9085		9,000		9,458	117144
HRCC Conferences/Training		6,387		769	117157
HRCC Security		850		624	117164
HRCC Staff Uniforms		800		0	117165
HRCC Travel Expenses		100		0	117167
HRCC Security Callout Wages		100		0	117764
Salaries		386,103		404,624	117700
Program Costs					
HRCC Living Longer Living Stronger		1,600		1,923	117125
HRCC Skating Purchases		800		1,151	117126
HRCC Cricket		500		139	117130
HRCC Badminton		50		0	117131
HRCC Aerobics		200		133	117135
HRCC Gymnasium		3,500		780	117136
HRCC Soccer		150		66	117139
HRCC Mixed Netball		300		0	117141
HRCC Netball - Junior		300		80	117159
HRCC Netball - Senior		0		370	117160
HRCC Yogafit		450		155	117145
HRCC Function Room		1,000		1,363	117150
HRCC After School Care		3,200		4,074	117153
HRCC Holiday Program		3,100		2,627	117154
HRCC Birthday Parties		1,000		618	117156
HRCC Kindy Gym		1,000		509	117163
HRCC Aerobics Franchise Fee		3,960		2,028	117168
HRCC Cultural Programs		16,000		24,332	117169
HRCC "Boomers Plus" Programs		250		43	117171
HRCC Weekend Programs		600		428	117172
HRCC Reflexology		100		7	117173

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
Sundry Expenditure					
HRCC Other Sales		300		386	117119
HRCC Kiosk Purchases		17,500		17,184	117120
HRCC Sponsorship Signage		500		416	117189
HRCC Grant Funding		1,000		395	117194
HRCC Fundraising		2,300		2,416	117193
Trust Transfer Expenses		0		0	117195
TOTAL EXPENDITURE		657,990		664,984	
Operating Income					
HRCC Sponsorship	2,500		3,955		117208
HRCC Sundry Income	100		504		117210
HRCC "Boomers Plus"	2,700		1,967		117211
HRCC Sports Sales	300		408		117216
HRCC Cricket	2,100		1,911		117230
HRCC Badminton	450		773		117231
HRCC Aerobics	6,500		9,356		117235
HRCC Gymnasium	52,000		40,098		117236
HRCC Squash	650		475		117237
HRCC Soccer	836		0		117239
HRCC Mixed Netball	1,700		745		117241
HRCC Kiosk Sales	29,000		25,816		117247
HRCC Equipment Hire	150		689		117248
HRCC Court Hire (Casual)	15,200		19,342		117249
HRCC Function Room	9,000		11,021		117250
HRCC Room Hire	4,000		2,258		117251
HRCC After School Care	40,000		31,169		117253
HRCC Holiday Program	36,011		34,786		117254
HRCC Skating Admission	2,700		3,888		117255
HRCC Birthday Parties	1,500		1,024		117256
HRCC Basketball Junior	8,000		12,150		117257
HRCC Basketball Senior	7,000		5,409		117258
HRCC Netball Junior	3,000		2,629		117259
HRCC Netball Senior	5,000		4,064		117260
HRCC Kindy Gym	1,600		745		117263
HRCC Harvey Agricultural College	3,000		1,893		117265
HRCC Harvey Occasional Daycare	7,000		5,770		117267
HRCC Harvey Show	4,489		4,023		117268
HRCC Cultural Programs	13,000		22,297		117269
HRCC Yogafit	4,500		4,871		117244
HRCC Reflexology	1,000		0		117273
HRCC PCYC Office / Court Usage	4,000		3,000		117270
HRCC Living Longer Living Stronger	5,650		7,041		117272
HRCC Grant Funding	2,500		3,115		117292
HRCC Fundraising	2,700		3,516		117293
HRCC Weekend Programs	3,600		2,831		117297
HRCC Workers Comp Recoup		0		190	117290
TOTAL INCOME	283,436		273,730		
TOTAL OPERATING HRCC	283,436	657,990	273,730	664,984	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
HRCC FIXED ASSET REPLACEMENT					
Capital Expenditure					
HRCC Gym Equipment		12,830		12,830.00	117301
HRCC Major Maintenance		43,038		21,982.00	117303
Trust Trf Capital Expenses		14,000		23,559.80	117304
HRCC Office Upgrade		3,000		3,558.64	117306
HRCC Function & Hire Equip		8,818		8,143.00	117311
HRCC Air Conditioner		19,690		19,690.00	117316
Capital Income					
HRCC Reserve Funds Transfer Major Mtce	87,376		66,203		117407
HRCC Transfer From Trust (Capital)	14,000		8,414		117401
Trade in of Equipment	0		0		117405
TOTAL HRCC FIXED ASSET REPLACEMENT	101,376	101,376	74,617	89,763	
TOTAL HRCC	384,812	759,366	348,347	754,747	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
LESCENAULT LEISURE CENTRE					
Centre Administration					118102
- Salaries		627,500		628,638	
- Superannuation		78,680		75,088	
- Workers Compensation		12,300		11,507	
- Staff / Committee Costs Other		2,600		1,195	
- Training & Conferences		8,700		5,657	
- Travel & Accommodation		700		818	
- Licence / Memberships		9,800		9,630	
- Centre Vandalism		1,000		1,625	
- Interior Plant Hire		0		0	
- Advertising		37,200		45,512	
- Security Costs		7,000		7,090	
- Centre Admin - Operating		7,600		7,025	
Cleaning - General costs		16,000		12,195	118111
- Cleaning Contractors		112,000		107,405	
Repairs & Maintenance		6,000		4,321	118112
- Preventative Maintenance		0		0	
Admin Operating Equip		3,000		1,889	118113
Utilities					118114
- Electricity		33,600		32,727	
- Gas		4,600		3,600	
Vehicle Expenses H9081		3,000		3,830	118156
Recruitment Costs		990		0	118145
Insurance		30,790		29,335	118146
Telephones, Eftpos & Internet		13,300		9,670	118147
Depreciation Expense		366,720		473,215	118148
Postage & Freight		1,920		1,492	118149
Stationery & Printing		23,500		13,035	118162
Sponsorship & Donations		2,000		2,661	118151
L.S.L Payments - LLC		0		4,965	118152
Uniforms		5,000		4,720	118163
Health & Fitness					118106
- Salaries		274,640		259,419	
- Superannuation		27,000		25,865	
- Workers Compensation		5,500		5,146	
- Training & Conferences		2,600		772	
- Travel & Accommodation		500		242	
- LLS Non Staff Costs		2,000		2,664	
- Refunds		800		1,094	
- Licence Fee		15,600		19,638	
- Materials		18,000		12,994	
Repairs & Maintenance					
- Preventative Maintenance		10,000		12,626	118157

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
Multi Sports					118105
- Salaries		115,450		117,636	
- Superannuation		11,150		6,844	
- Workers Compensation		2,300		2,152	
- Training & Conferences		1,300		401	
- Umpire Fees		35,000		29,874	
- Repairs & Maintenance		6,600		5,280	
- Refunds		0		0	
- First Aid Expenses		500		451	
- Grand Final & Trophy		4,000		4,288	
- Security Expenses		0		0	
- ABA		0		0	
- Leschenault Netball Association		0		0	
- Materials		7,000		6,179	
Squash					118107
- Repairs & Maintenance		600		555	
- Preventative Maintenance		4,200		1,162	
- Materials		1,000		0	
Junior Sports					118104
- Salaries		87,000		93,583	
- Superannuation		8,220		8,080	
- Workers Compensation		1,500		1,403	
- Training & Conferences		600		2,422	
- Travel & Accomodation		100		0	
- Repairs & Maintenance		2,000		1,814	
- Refunds		1,000		1,835	
- Materials		2,000		1,870	
Creche					118103
- Salaries		80,700		92,477	
- Superannuation		9,580		3,313	
- Workers Compensation		1,700		1,590	
- Training & Conferences		300		633	
- Repairs & Maintenance		1,000		1,338	
- Materials		1,000		1,608	
Holiday Program					118153
- Salaries		78,700		64,295	
- Superannuation		7,450		4,246	
- Workers Compensation		2,200		2,058	
- Training & Conferences		1,300		76	
- Travel & Accomodation		300		0	
- Repairs & Maintenance		1,000		884	
- Materials		8,000		10,395	
- Refunds		0		358	
Bookings & Stage 1		2,600		1,890	118108
- Repairs & Maintenance		8,400		6,675	
- Refunds		2,000		0	
Leschenault Park					118109
- Repairs & Maintenance		6,000		3,805	
- Vandalism Exp		2,000		477	
- Cleaning		10,000		8,643	118154
Pro Shop		2,000		740	118110
Stage 2 Expenses		1,200		1,387	118158
- Repairs & Maintenance		12,600		13,346	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
WET CENTRE - Expenditure					
Aquatic Expenses					118117
- Licence Membership		660		1,627	
- First Aid Expenses		1,300		1,690	
- Electricity		140,850		153,510	
- Gas		13,700		11,006	
- Materials		660		814	
- Refunds		200		405	
Aquatic Employee Costs					118118
- Salaries		421,225		374,431	
- Superannuation		42,560		44,530	
- Workers Compensation		8,000		7,484	
- Training & Conferences		4,350		3,595	
- Travel & Accommodation		480		0	
- Other Expenditure		0		603	
Cleaning		10,000		7,490	118119
- Cleaning Contractors					
Aquatic Pro Shop		11,400		11,597	118120
Repairs & Maintenance		42,000		47,518	118121
- Preventative Maintenance		27,000		26,305	
Operating Equipment		5,130		7,410	118122
Pool Chemicals		51,456		71,509	118159
Swim School Program					118123
- Salaries		216,400		231,899	
- Superannuation		20,400		22,779	
- Workers Compensation		4,500		4,322	
- Training & Conferences		2,000		411	
- Travel & Accommodation		500		205	
- Refunds		3,000		3,074	
- Materials		4,500		8,362	
FOOD & BEVERAGES - Expenditure					
Food & Beverages		0		0	118134
- Repairs & Maintenance		3,200		4,978	
Food & Beverage Employee Costs					118133
- Salaries		100,900		91,447	
- Superannuation		10,925		11,122	
- Workers Compensation		2,300		2,152	
- Training & Conferences		240		0	
- Travel & Accommodation		240		0	
- Other Expenditure		0		512	
Drinks		37,200		31,336	118127
Prepared Food incl Catering		40,200		38,419	118128
Icecream, Confectionery & Crisps		17,500		17,128	118129
Birthday Parties		600		0	118130
Licensed Area		1,380		969	118131
- Licence		584		594	118131
Operating Equipment		5,520		5,807	118132
TOTAL EXPENDITURE		3,556,750		3,592,408	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
ADMINISTRATION - Income					
Family Account (Class Deposits)	0		-188		118201
Centre Administration Services	7,500		5,005		118202
Long Service Leave Transfer from Reserve	0		4,965		118241
Long Service Leave from other Local Govt's	0		0		118241
Grant Funding	0		0		118264
Sponsorship / State League	4,500		2,000		118208
Health & Fitness Services					118206
- Group Fitness Memberships	400,000		333,037		
- Group Fitness Casual	9,000		8,447		
- Gymnasium Casual	16,500		13,700		
- Other Sports / Programs	21,000		13,771		
- Refunds	0		0		
- LLLS Assess & Classes	800		1,582		
Multi Sports Services					118205
- Australind Basketball Assoc	22,000		22,416		
- Leschenault Netball Assoc	31,700		26,130		
- Basketball	24,000		23,275		
- Netball	36,800		27,577		
- Hockey	0		205		
- Other Sports / Programs	1,000		12,224		
- Soccer	26,000		17,755		
- Court Hire	66,000		58,432		
- Netball Junior	0		2,294		
Squash	19,000		14,128		118207
Junior Sports Services					118204
- Basketball	4,600		848		
- Netball	0		943		
- Dance	0		0		
- Other Sports / Programs	6,400		8,409		
- Soccer	1,200		270		
- Gymnastics	83,160		99,666		
Creche	9,500		10,864		118203
Holiday Program Fees	104,000		96,337		118230
OTHER INCOME					
Room & Equipment Hire / Bookings	20,000		11,049		118209
Bonds on Bookings	2,000		0		118231
Pro Shop Sales	4,000		2,580		118211
Leschenault Park - Tennis Crt Hire	2,500		1,791		118210
Lesch Park - Oval & change Room Hire	24,000		26,158		118232
Affiliation Fees	7,000		6,745		118233

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
WET CENTRE - Income					
Aquatic Income					118217
- Lane Hire	14,290		13,888		
- Casual Swimming	136,700		135,564		
- Memberships	138,000		143,861		
- Classes	6,500		5,488		
- Vacation Classes	7,300		9,995		
- In Term Classes	60,000		60,922		
Swim School Centre Programs	18,700		5,465		118216
Swim & Survive	400,500		353,862		118235
- Vacation Classes	21,200		18,070		
Pro Shop	23,500		20,463		118214
Sponsorship	3,000		26		118215
FOOD & BEVERAGE - Income					
Drinks	94,700		74,050		118220
Prepared Food Incl Catering	82,500		80,098		118221
Icecreams, Confectionary & Crisps	31,140		25,932		118222
Birthday Parties	3,000		236		118223
Bar Sales	3,000		1,681		118224
Other Income	1,000		1,427		118234
TOTAL INCOME	1,999,190		1,803,441		
OPERATING LLC	1,999,190	3,556,750	1,803,441	3,592,408	
FINANCING COSTS					
- Loan Payments (pri)		117,352		0	118160
- Loan Payments (Int)		21,685		21,031	118161
- Government Guarantee Levy		5,500		4,327	118166
		144,537		25,359	
TOTAL OPERATING LLC	1,999,190	3,701,287	1,803,441	3,617,767	
LESCHENAULT LEISURE CENTRE FIXED ASSET REPLACEMENT					
LLC Major Dry Equipment		55,800		60,300	118300
LLC Major Aquatic Equipment		0		0	118301
LLC Building Major Maintenance		714,800		556,597	118308
LLC Aquatic Major Maintenance		779,000		744,476	118311
Trade in of Equipment	0		0		118405
LLC Grant Funding	232,000		200,000		118412
Unspent Grants Reserve Transfer	0		0		118406
- Reserve Trans LLC Major Mtce	638,600		526,269		118408
- Reserve Trans LLC Aquatic	679,000		635,105		118418
	1,549,600	1,549,600	1,361,374	1,361,374	
TOTAL LLC	3,548,790	5,250,887	3,164,816	4,979,141	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
ALCOA COMMUNITY ALLIANCE					
ALCOA COMM. GRANTS FUND					
Alcoa Community Grants Projects		0		900	114180
Unspent Grants Reserve transfer		0		0	114197
Alcoa Harvey Sustainability Fund Income	0		0		114226
Harvey Playgroup Grant & Contributions	0		1,060		114228
YARLOOP TOWNSCAPE					
Alcoa - Yarloop Townscape Expenditure		50,000		0	116118
Alcoa - Yarloop Townscape Reserve Trf	50,000		0		116218
ALCOA HARVEY SUSTAINABILITY FUND					
Wagerup Sustainability Fund Expenditure		0		0	116140
Wagerup Sustainability Fund Income	0		0		116240
TOTAL ALCOA COMMUNITY ALLIANCE	50,000	50,000	1,060	900	

<u>YARLOOP REBUILD</u>					
Operating Expense					
Clean-up General (Yarloop)		125,000		0	116171
Signage & Guideposts (Yarloop)		0		0	116172
Sundry & Governance (Yarloop)		20,000		0	116173
Road Maintenance (Yarloop)		0		0	116174
Yarloop Town Development Plan		0		3,596	116175
Commission on Sale of "Stories from the Fireground" book		0		982	116112
Grant Expenditure - Yarloop Bushfire Recovery Activities		87,460		39,970	116170
Sundry Payments - Other Culture		0		4,280	116199
Operating Income					
Grants & Contributions (Yarloop)	59,460		10,980		116271
Reserve Transfers (Yarloop Insurance)	305,000		188,658		116272
Sale of book "Stories from the Fire Ground"	15,000		26,031		116211
Grant Funding - Yarloop Bushfire Recovery Activities	13,000		11,085		116270
Sundry Income - Other Culture	0		4,280		116299
	392,460	232,460	241,034	48,828	
Capital Expenditure					
Land & Buildings (Yarloop)		60,000		188,658	116311
Plant & Equipment (Yarloop)		0		0	116312
Infrastructure (Yarloop)		100,000		0	116313
		160,000		188,658	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
RECREATION & CULTURE FIXED ASSET REPLACEMENT					
PUBLIC HALLS & CENTRES					
Hall Capital Maintenance		211,000		126,467	111301
- Building Reserve Transfer	100,000		0		111405
DR PETER TOPHAM POOL					
Dr Peter Topham Pool - Cap Exp		32,000		0	112301
- Plant & Equipment		0		0	112308
Harvey Pool Grant Funding	32,000		0		112405
OTHER SWIMMING AREAS & BEACHES					
Australind Elbow Jetty and Ramp		371,500		221,076	112311
- Dept Transport Grant	278,625		171,875		112411
Ridley Place Foreshore Redevelopment		330,000		51,338	112310
- State & Federal Govt Grant	100,000		0		112409
PARKS, GARDENS & RESERVES					
Playground Equipment		164,000		10,301	113303
Parks & Gardens Major Maintenance		188,800		126,864	113305
MYALUP FORESHORE REDEVELOPMENT					
Myalup Foreshore Plan - Link Design		200,000		1,000	113307
SPORTING CLUBS & AMENITIES					
Rec Grounds - Capital Works		1,473,800		289,883	114301
Club Contribution - Lesch Rec Ground	20,000		20,000		114463
Harvey Infrastructure Reserve Transfer	150,000		0		114479
CSRFF Funding	958,000		128,000		114451
Brunswick Volunteer BFB Contribution	0		3,455		114410
SSL Loan - Harvey Oval Lights	35,000		41,124		114481
Sporting Clubs - Capital Maintenance		12,500		0	114302
Skateboard Facilities		133,000		75,018	114342
Grants / Contributions	100,000		101,600		114450

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
LIBRARIES					
Aust Library Furniture		18,250		12,983	115311
Harvey Library Office Equipment		12,000		13,448	115305
Harvey Library Mtce - Renewal		0		0	115306
OTHER					
Yarloop Bowling Club - Disabled Toilet and Entry		53,500		0	114147
Club Contribution - Yarloop Bowling Club	9,000		0		114247
Alcoa Harvey Sustainability Fund Income	26,300		0		114226
Brunswick Tennis Club - Rebound Wall		16,000		0	114148
Club Contribution - Brunswick Tennis Club	8,000		0		114248
Alcoa Harvey Sustainability Fund Income	8,000		0		114226
Leschenault Men's Shed - Upgrade Power Services		97,850		50,437	116325
Club Contribution - Lesch Mens Shed	17,850		10,000		116425
Alcoa Harvey Sustainability Trust Trans	50,000		25,773		116490
Yarloop Bushfire Recovery & Regrowth Art		40,559		26,822	116301
Grants/Contribution - Yarloop Recovery & Regrowth Art	30,559		16,852		116401
Alcoa Harvey Sustainability Trust Trans	10,000		10,000		116490
Harvey Bowling Club - Synthetic Green		212,000		211,430	114162
Club Contribution - Harvey Bowling Club	100,000		110,557		114262
Alcoa Harvey Sustainability Fund Income	56,000		56,000		114226
Harvey Art Prize		1,000		750	116302
Alcoa - Yarloop Townscape Capital Exp		0		0	116318
Alcoa - Yarloop Townscape Reserve Trf	0		0		116418
Cookernup Hall Kitchen Upgrade				44,786	116321
Alcoa Harvey Sustainability Fund Income			20,000		114226
Cookernup Hall Kitchen upgrade Contribution			24,786		111225
COASTAL COMMUNITIES FACILITIES RESERVE					
Binningup Bowling Club		3,264		2,491	119301
Contribution - Binningup Bowling Club	1,632		944		119407
Binningup Community Assoc		24,689		15,087	119311
Contribution - Binningup Community Assoc	10,595		701		119406
B/up Christian Youth Camp		0		4,830	119305
Contribution - Binningup Christian Youth Camp	0		2,026		119415
Unspent Grants Reserve Transfer-Coastal	0		2,804		119418
Coastal Communities Reserve Transfer	15,726		15,933		119408
TOTAL REC & CULTURE FIXED ASSET REPLACEMENT	2,117,287	3,595,712	762,430	1,285,013	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2017 - 2018		2017 - 2018	
PROGRAMME SUMMARY				
OPERATING				
Maintenance Roads, Depots	2,500	7,059,160	449,090	8,243,559
OPERATING - SCHEDULE 2	2,500	7,059,160	449,090	8,243,559
CAPITAL				
Construction Roads, Depots Road Plant Purchases	9,806,351	15,886,462	10,636,154	14,574,985
CAPITAL - SCHEDULE 2	9,806,351	15,886,462	10,636,154	14,574,985
TOTAL TRANSPORT	<u>9,808,851</u>	<u>22,945,622</u>	<u>11,085,244</u>	<u>22,818,544</u>

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
ROADS, DEPOTS - CONSTRUCTION					
Expenditure					
Roadwork Construction		8,405,103		5,544,189	120100
Depreciation - Roadwork Construction		756,459		498,977	120101
Capital Income					
Roads to Recovery	909,686		909,686		120202
Direct Grants (Specific)	226,000		130,152		120203
RRG Grants	2,370,000		875,177		120204
Transfer from Bridge Maintenance Reserve	117,000		117,000		120220
Cont To Works Blackspot (State 2:1)	19,000		19,000		120222
Recoup Joint Town Planning Scheme	1,265,165		291,562		120401
Sub-Total	4,906,851	9,161,562	2,342,577	6,043,166	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
TRANSPORT CONSTRUCTION - OTHER					
Expenditure					
Bridges					
Expenditure		680,000		258,000	120130
Crossovers		40,000		36,502	120108
Depot		55,000		62,707	120109
Drainage		178,000		121,433	120111
- Depreciation		22,800		12,143	120161
Footpaths		485,300		242,266	120113
Townscape		120,000		90,298	120114
Land Acquisition		30,000		10,010	120115
Upgrade Old PAW's		20,000		0	120116
Joint Scheme Costs		4,550,000		7,317,912	120118
Urban Forest Project		420,000		311,055	120122
Contribution To Works - Dust Control		30,000		0	120120
Contribution to Works - Other		50,000		1,700	120121
Collie River Bridge		0		11,721	120140
Insurance Bridges		43,800		56,073	120139
Capital Income					
Cont To Works Other	45,000		3,436		120201
Contributions To Works - Dust Control	15,000		0		120207
Engineering Supervision Fees	20,000		4,738		120208
Gifted Assets - Developer Contributions	86,000		750,990		120205
Grants - Paths	85,000		68,000		120213
Joint Scheme Costs Recouped	4,550,000		7,317,912		120218
Unspent Grants Reserve Transfer	0		50,000		120239
Trust TPS3 - Paris Rd Bridge	98,500		98,500		120241
TOTAL CONSTRUCTION OTHER	4,899,500	6,724,900	8,293,577	8,531,819	

Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
2017 - 2018		2017 - 2018		Account

ROADS, DEPOTS - MAINTENANCE

Expenditure

Kerbing Maintenance	45,000	45,420	121101
Storm Damage Maintenance	100,000	35,376	121103
Municipal Maintenance			
- Expenditure	1,775,000	1,743,071	121104
- Depreciation	174,000	174,353	121144
Bridge Maintenance	56,000	139,114	121105
Depot Maintenance	132,000	125,898	121106
Drains Maintenance	317,000	325,932	121107
- Depreciation	30,700	32,593	121177
Street Lighting	523,000	478,877	121108
Street Cleaning	84,000	92,270	121109
Street Trees	217,000	214,636	121110
Traffic Signs	112,000	94,812	121111
Pit Reinstatement	0	0	121112
Footpath Maintenance	68,000	82,587	121114
Road Asset Data Pickup / Asset Management	119,000	67,182	121115
Infrastructure Depreciation Expense	3,306,460	4,227,265	122155

Operating Income

Stormwater Connection Fees	500	0	121204
Contribution To Offroad Signage	500	341	121205
Contribution	500	25,098	121206
Transfer from Bridge Maintenance Reserve	0	59,478	120220
Trust Transfer - Extractive Industries	1,000	0	121208

Yarloop Bushfire - MRD / WANDRRA

Natural Disaster - Yarloop	200,000	364,173	121117
Natural Disaster Yarloop Cont	-200,000	364,173	121207

TOTAL ROADS, DEPOTS - MAINTENANCE

2,500	7,059,160	449,090	8,243,559
-------	-----------	---------	-----------

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2017 - 2018		2017 - 2018	
PROGRAMME SUMMARY				
OPERATING				
Rural & Economic Services	90,500	21,500	139,197	8,160
Tourism & Area Promotion	65,561	654,154	26,812	565,015
Building Control	253,032	804,442	227,932	768,812
TOTAL ECONOMIC SERVICES	409,093	1,480,096	393,940	1,341,987

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
RURAL & ECONOMIC SERVICES					
Operating Expenditure					
Noxious Weed Control		20,000		7,995	130102
Truck Wash Facility Contribution		1,500		165	135102
Operating Income					
Saleyard Registration Fees	500		285		134201
Extractive Industry Licenses	12,000		35,237		135201
Extractive Industry Levy	0		0		135212
Sale Of Standpipe Water	2,000		2,675		135204
Grazing Rights	1,000		1,000		135205
Alcoa Cont - Infrastructure Mtce Contribution	75,000		100,000		135209
TOTAL RURAL & ECONOMIC SERVICES	90,500	21,500	139,197	8,160	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
TOURISM & AREA PROMOTION					
Operating Expenditure					
Area Promotion		43,500		19,340	132102
Harvey Visitor Centre Donation		63,500		63,500	132104
Stirlings Cottage Lease		18,182		18,182	132105
Australind Eco Museum Maintenance		2,000		1,165	132106
Gibbs Pool Amphitheatre Booking Agent Fee		2,000		2,000	132109
Harvest Fest CoOrdinator Cont		17,500		17,500	132111
Stirling Cottage Maintenance		13,000		8,208	132118
Harvey Visitor Precinct Grounds Maintenance		200,000		196,522	132119
Harvey Visitor Centre Maintenance		20,000		18,304	132120
Cost Of Plate Sales		2,500		2,000	132129
Aust. Visitor Info Services		10,000		10,000	132132
Business Advisory Service		8,500		8,500	132137
Amphitheatre Events Contribution		4,000		0	132140
Events Support - Works Labour / Support		30,000		31,170	132143
Local Tourist Study		6,400		3,637	132146
Regional Tourism Strategy Contribution		10,000		10,000	132145
Tourism Admin Expense ABC Trans		106,897		97,643	132150
Tourism Depreciation Expense		56,175		57,346	132155
Harvey Station Master's House Verandah		40,000		0	132160
P & L On Sale Of Assets - Tourism		0		0	132190
Operating Income					
Stirlings Cottage Lease	18,182		17,760		132201
Caravan Park Registration	2,000		4,600		132204
Plate Sales	1,500		3,000		132207
Sundry Income	500		445		132210
Tourism Admin Income ABC Trans	3,379		1,007		132250
Transfer from Building Reserve	40,000		0		132260
P & L On Sale of Asset	0		0		132290
TOTAL TOURISM & AREA PROMOTION	65,561	654,154	26,812	565,015	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
BUILDING CONTROL					
Operating Expenditure					
Building Salaries		373,000		367,680	133701
Relief Salaries - Building		0		0	133702
L.S.L Payments - Building		5,000		0	133703
Building Superannuation		46,000		44,749	133704
Building Workers' Compensation		8,100		7,578	133103
Conferences & Accommodation		5,000		3,201	133104
Stationery And Printing		9,000		6,720	133105
Telephone		8,000		6,175	133106
Insurance		13,640		10,702	133107
Legal Expenses		10,000		724	133108
Sundry Expenditure		4,000		3,627	133109
Vehicle Expenses H9013		9,500		10,153	133110
Subscriptions & Publications		1,000		858	133114
Safety Equip/Protective Clothing		750		0	133115
Building Advertising		2,000		1,149	133117
Water Wise Subsidy (at \$250)		1,000		0	133120
Vehicle Expenses H9042		7,000		7,033	133142
Building Admin Expense ABC Trans		287,571		268,197	133150
Building Depreciation Expense		13,881		16,839	133155
P & L On Sale Of Assets - Building		0		13,426	133190
Operating Income					
Building License Fees	210,000		191,832		133201
Sign & Hoarding Licenses	500		0		133203
Swimming Pool Inspections	20,000		21,357		133204
Fines & Penalties Bldg	100		0		133206
Legal Costs Recovered	500		0		133207
Inspection Fees	100		0		133208
Sundry Income	4,223		5,863		133209
Staff Telephone Recoup- Building	50		0		133210
Fines & Penalties S.Pool	100		2,437		133211
Building Statistic Sales	3,500		3,186		133212
Building Admin Income ABC Trans	7,959		3,257		133250
P & L on Sale of Asset	1,000		0		133290
Transfer from LSL Reserve - Building	5,000		0		133213
TOTAL BUILDING CONTROL	253,032	804,442	227,932	768,812	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger Account
	2017 - 2018		2017 - 2018		
ECONOMIC SERVICES FIXED ASSET REPLACEMENT					
Furniture & Equipment		6,000		78	132301
H-9013		42,000		39,801	133305
- Trade in	12,000		10,000		133401
- Trans Plant Reserve	30,000		29,801		133402
Entry Statements		185,000		0	132309
Stirling Cottage Major Mtce		170,000		11,482	132303
Binningup Tourist Info Sign		15,500		0	132340
Mooseum		344,000		0	132320
- Grants SWDC	180,000		0		130415
- Reserve Transfer	164,000		0		130416
Harvey War Memorial		4,000		1,000	132321
TOTAL ECONOMIC SERVICES FIXED ASSET REPLACEMENT	386,000	766,500	39,801	52,361	

	Income Budget	Expense Budget	Income Actual	Expense Actual
	2017 - 2018		2017 - 2018	
PROGRAMME SUMMARY				
OPERATING				
Private Works	3,300	3,000	2,189	2,050
Engineering Admin.	110,040	554,496	109,713	471,763
Public Works	0	0	0	0
Plant Operation	0	0	0	0
Salaries and Wages	100,000	100,000	108,219	115,192
Unclassified	559,500	1,134,883	277,834	933,680
TOTAL OTHER PROPERTY & SERVICES	772,840	1,792,379	497,956	1,522,685

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
PRIVATE WORKS					
Operating Expenditure					
Private Works Schools / Sports		2,000		1,569	140102
Private Works Other		1,000		481	140104
Operating Income					
Private Works Schools / Sports	2,200		1,589		140202
Private Works Other	1,100		600		140204
TOTAL PRIVATE WORKS	3,300	3,000	2,189	2,050	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
ENGINEERING ADMINISTRATION					
Operating Expenditure					
Administration Costs		50,536		0	142150
Engineering Salaries (28%)		346,920		313,953	142701
Salaries LSL Reserve		35,000		39,832	142711
Conferences		5,000		636	142112
Subscriptions & Publications		1,000		310	142118
Superannuation (17%)		24,140		20,651	142104
Software Subs & Licences		91,900		96,381	142111
Operating Income					
Administration ABC Trans	27,840		14,739		142250
Staff Recoup-Engineering	200		179		142202
Sundry Income	2,000		276		142203
Transfer From LSL Reserve - Engineering	35,000		39,832		142204
Diesel Fuel Rebates	45,000		54,687		142208
TOTAL ENGINEERING ADMINISTRATION	110,040	554,496	109,713	471,763	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
PUBLIC WORKS OVERHEAD					
Operating Expenditure					
Engineering Salaries (72%)		892,080		807,308	142701
Engineering Sick & Holiday Labour		300,000		325,224	142702
EBA Sick Leave		4,000		2,076	142704
Engineering Service Pays		7,000		6,780	142707
Engineering Allowances		93,000		89,092	142708
Tool Box / Staff Meetings		25,000		14,541	145703
Engineering Superannuation (83%)		117,860		100,827	142104
Stock & Fuel Administration		29,000		21,508	142105
Superannuation Outside Staff		234,000		238,131	142106
Engineering Workers Comp Insurance		67,300		62,963	142109
Advertising Staff Vacancies		5,000		1,193	142110
Protective Clothing/Safety Equip		28,000		31,043	142113
Office Expenses and Stationery		15,000		11,652	142114
Telephone		21,000		20,060	142115
Vehicle Expenses		17,000		13,054	142116
Insurance		42,210		33,128	142117
Advertising General		3,000		2,529	142119
Vehicle Expenses H9002		7,000		8,677	142120
Vehicle Expenses H9077		6,000		7,482	142130
Vehicle Expenses H9060		7,000		6,594	142160
Vehicle Expenses H9062		6,000		5,213	142131
Vehicle Expenses H9037		7,000		8,324	142132
Vehicle Expenses H9004		7,000		8,465	142133
Vehicle Expenses H9009		6,000		8,118	142134
Vehicle Expenses H9089		6,000		5,618	142135
O.H.S. and Skills Training		30,000		24,322	142124
Sundry Expenditure		6,000		7,351	142125
Survey Equipment Repairs/Replace		3,000		1,657	142127
Administration Costs		502,352		462,616	142150
TOTAL OPERATING		2,493,802		2,335,543	
LESS Overheads Allocated		-2,493,802		-2,335,544	142199
AMOUNT UNDER/OVER ALLOCATED		0		0	
TOTAL PUBLIC WORKS		0		0	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
PLANT OPERATION					
Operating Expenditure					
Plant Repair Wages		20,000		0	143705
Fuel & Oil		360,000		380,489	143102
Tyres & Tubes		55,000		73,094	143103
Parts & Repairs		350,000		429,553	143104
Insurance & Licenses		98,000		89,472	143106
Tools Repaired & Replaced		25,000		11,959	143107
Workshop Consumables		15,000		10,217	143108
Sundry & Vehicle Leases		10,000		46,659	143109
Fuel & Oil Consumables		18,000		16,232	143110
Total Operating		951,000		1,057,676	
LESS Allocated - Wks/Services		-951,000		-1,057,676	143199
TOTAL PLANT OPERATION		0		0	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
SALARIES AND WAGES					
Operating Expenditure					
Total Salaries & Wages		11,168,000		10,792,721	145101
Total Salaries/Wages Allocated		-11,168,000		-10,808,189	145199
AMOUNT UNDER/OVER ALLOCATED	0	0	0	-15,468	
Operating Expenditure					
Workers Comp Labour		70,000		77,801	145702
Parental Leave Salaries		30,000		37,391	145704
Operating Income					
Workers Compensation Recouped	70,000		70,828		145201
Parental Leave Recoup	30,000		37,391		145204
TOTAL SALARIES & WAGES	100,000	100,000	108,219	115,192	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
UNCLASSIFIED					
Operating Expenditure					
Plant Depreciation Expense		552,341		556,867	143155
Insurance Claims		100,000		47,067	146102
Social Club Purchases		2,000		3,988	146103
Staff Training		58,000		18,675	146107
B.C.I.T.F. Payments		165,000		90,862	146108
Building Commission Levy Expense		160,000		120,082	146110
Retention Payments		0		0	146111
Stock Take Variance Expense		0		0	146112
Transport EFTPOS Adj		0		0	146150
P & L On Sale Of Assets - Other Property & Services		97,542		96,139	146190
Operating Income					
P & L On Sale Of Assets - Other Property & Services	117,500		35,710		146290
P & L On Disposal of Assets - Yarloop Fires	0		0		146291
Insurance Claims Recouped	100,000		20,408		146202
Social Club Recoups	2,000		3,988		146203
Sale Of Assets	0		0		146204
B.C.I.T.F Receipts	170,000		93,048		146208
Building Commission Levy Collected	170,000		124,680		146210
Transfers from Trust	0		0		146220
TOTAL UNCLASSIFIED	559,500	1,134,883	277,834	933,680	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
OTHER PROPERTY AND SERVICES FIXED ASSET REPLACEMENT					
Engineering Plant Purchases		1,497,000		1,038,091	146302
- Trade in	452,000		175,181		146402
- Trans Plant Reserve	1,045,000		862,910		146403
H-9062		37,000		29,774	146304
- Trade in	17,000		10,000		146415
- Trans Plant Reserve	20,000		19,774		146416
H-9077		39,000		35,936	146306
- Trade in	21,000		20,000		146408
- Trans Plant Reserve	18,000		15,936		146409
Gifted Assets - Charging Station (RAC) - Harvey	0		36,063		146417
Office Equipment					
- Office Furniture		2,000		0	146310
- Office Equipment		6,000		12,120	146315
- Engineering Inspection Equipment		9,200		10,210	146308
TOTAL OTHER PROP & SVCS FIXED ASSET REPLACEMENT	1,573,000	1,590,200	1,139,864	1,126,131	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
TRANSFERS TO OTHER FUNDS					
Transfer to Plant Reserve		720,000		720,000	150301
Office Equipment Reserve		60,000		60,000	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		5,000		5,000	150312
LSL, Sick Reserve		150,000		150,000	150313
Land Acquisition Reserve		0		0	150314
Refuse Management Reserve		200,000		478,593	150316
LLC Aquatic Major Maint.		200,000		200,000	150319
Building Reserve		200,000		200,000	150320
Recreation Facilities Reserve		100,000		100,000	150321
Insurance Reserve		0		0	150322
LLC Gym Equipment Reserve		50,000		50,000	150323
District Revaluation Reserve		50,000		50,000	150325
Yarloop Rebuild Insurance Reserve		0		0	150328
TOTAL FUND TRANSFERS TO SCHEDULE					
2	0	2,005,000	0	2,283,593	

	Income Budget	Expense Budget	Income Actual	Expense Actual	General Ledger
	2017 - 2018		2017 - 2018		Account
FINANCE AND BORROWING					
Operating Expenditure					
Interest - Other S.S.L.		26,560		10,201	160104
Gov Guarantee Levy - Other S.S.L.		0		0	160107
Returned Cheques		0		0	160105
Advances & Floats		100		0	160106
Operating Income					
Interest - Other S.S.L.	26,559		11,339		160204
Other Income - S.S.L.	0		1,000		160206
Returned Cheques	0		0		160205
Advances & Floats	100		0		160207
OPERATING - SCHEDULE 2	26,659	26,660	12,339	10,201	
Capital Expenditure					
Principal - Other S.S.L.		86,690		0	160303
Capital Income					
Principal - Other S.S.L.	86,690		0		160402
CAPITAL - SCHEDULE 2	86,690	86,690	0	0	
TOTAL FINANCE AND BORROWING	113,350	113,350	12,339	10,201	