

# ATTACHMENTS.

## **Special Council Meeting**

8 November 2016

# ATTACHMENTS TO AGENDA ITEMS

Special Council Meeting - 8 November 2016

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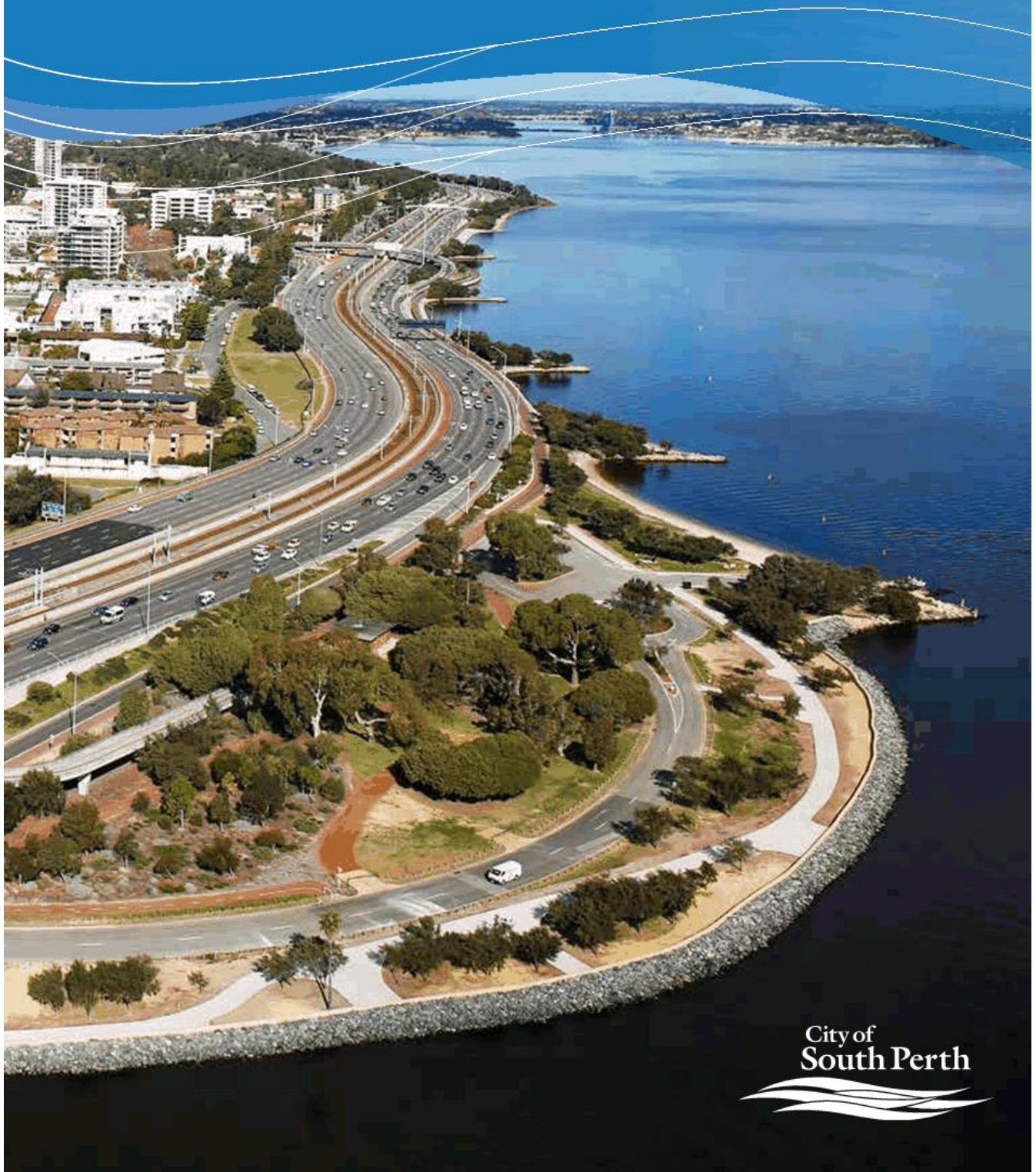
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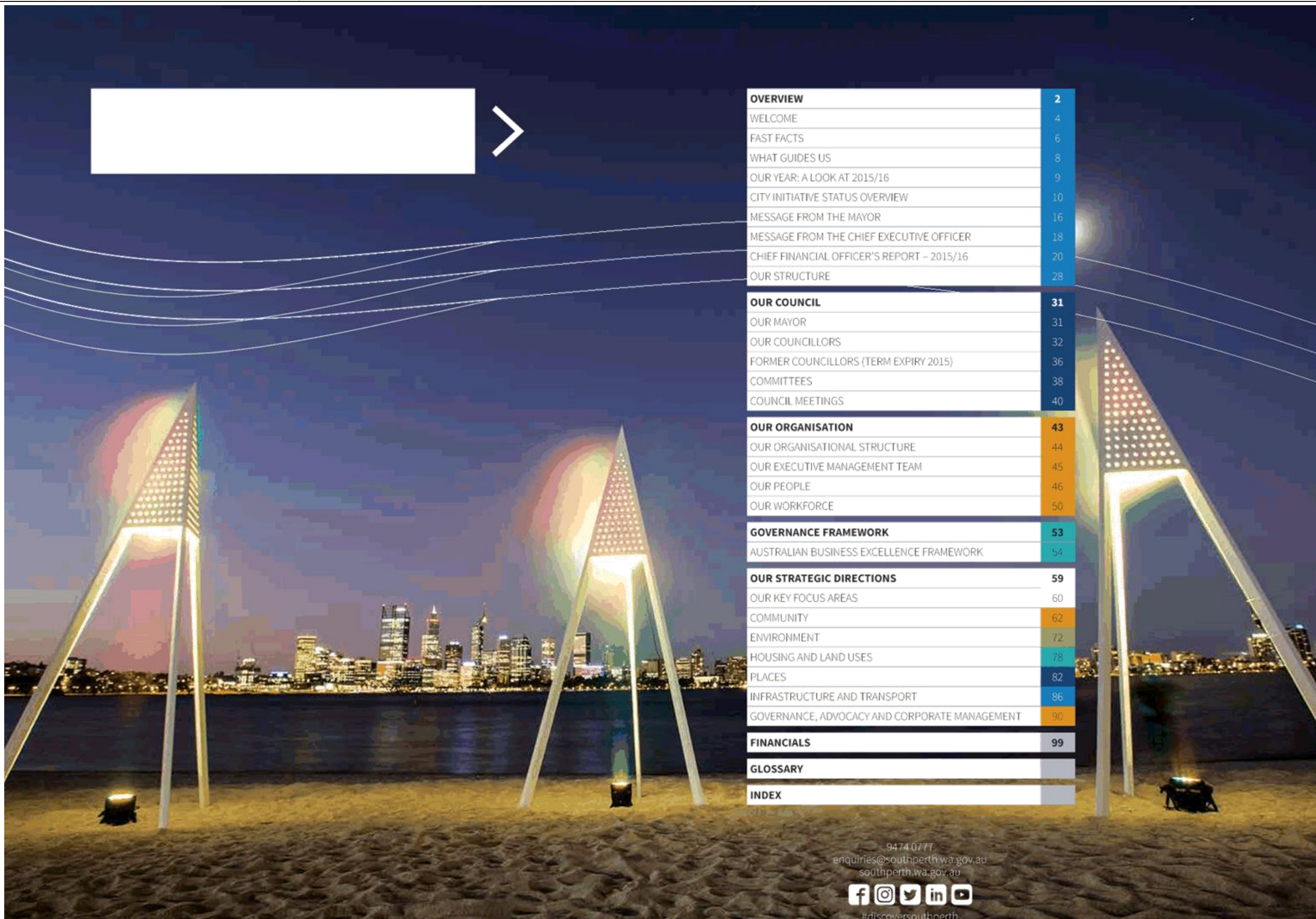
# CITY OF SOUTH PERTH

ANNUAL REPORT 2015/16  
CREATING A COMMUNITY FOR ALL



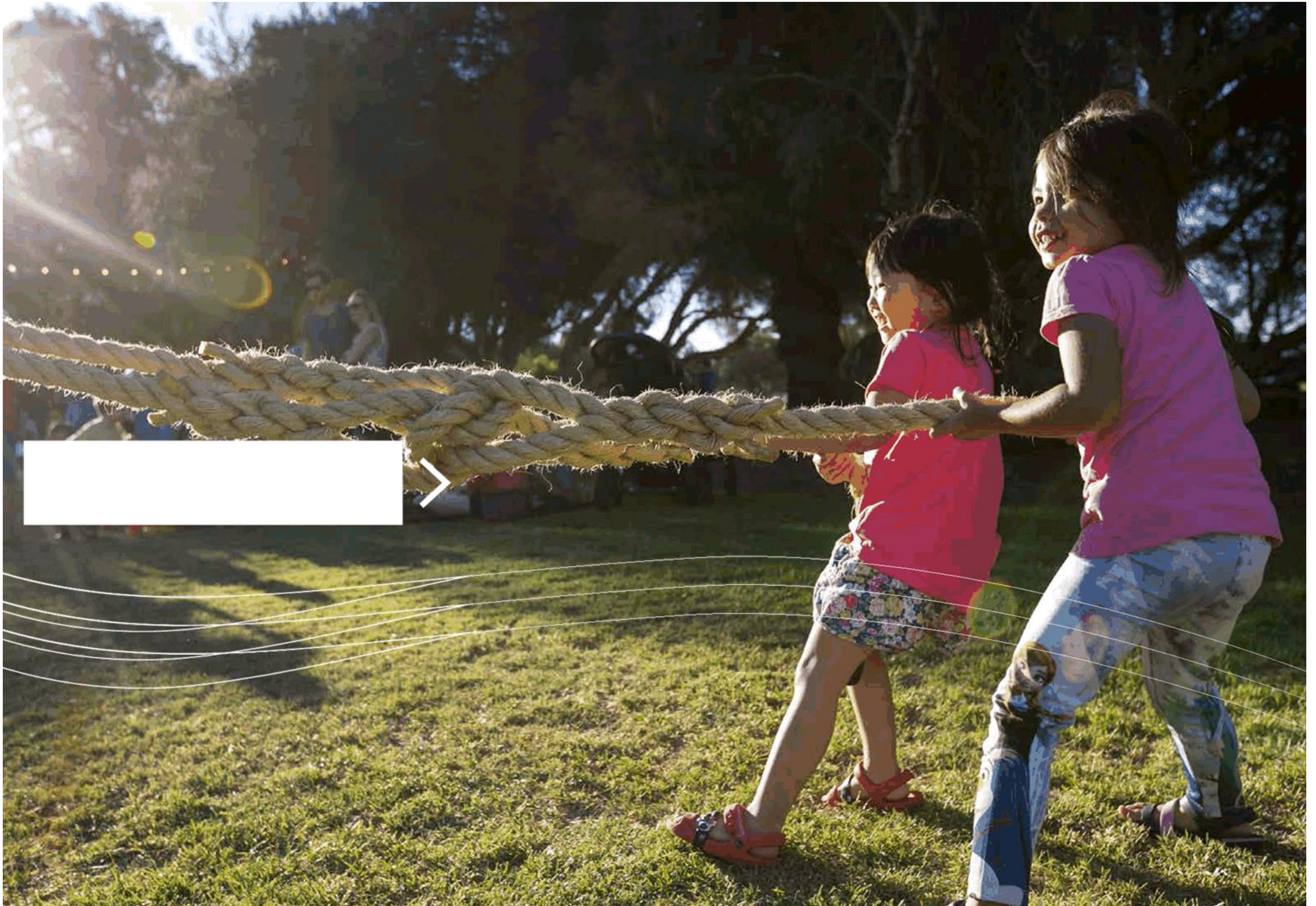
City of  
South Perth





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Our theme for 2015/16 was 'creating a community for all', as the City continued to make great progress on key 'place making' projects tailored to different groups of the community. The theme ties in closely with our 'working together to create a City for everyone' mission.

This report aims to provide you with an open and accountable insight into how we have progressed the vision and strategic objectives in our Strategic Community Plan 2015-2025. This includes our main achievements and challenges, financial performance and key targets for the year ahead.

This report is produced in accordance with the *Local Government Act 1995*, which requires our Council to adopt an Annual Report by 31 December each year. It has been reviewed by the City's Management Team to ensure accuracy and authenticity.

Thank you for taking the time to read this Annual Report. We welcome any feedback on our performance or where you would like us to focus in the future.

#### WHERE YOU CAN FIND THIS ANNUAL REPORT

The City produces a limited number of hard copies of the Annual Report, printed on 100 per cent recycled paper – in line with our ongoing commitment to sustainability. This Annual Report can be viewed by:

- Visiting the City of South Perth website at [www.southperth.wa.gov.au](http://www.southperth.wa.gov.au)
- Visiting or writing to the Administration Office at the Civic Centre, Cnr Sandgate St and South Tce, South Perth WA 6151
- Emailing [enquiries@southperth.wa.gov.au](mailto:enquiries@southperth.wa.gov.au)
- Phoning the Customer Focus Team on (08) 9474 0777.

#### OUR CITY

Proclaimed in July 1959, the City of South Perth covers nearly 20 square kilometres and is situated two kilometres across the Swan River from the Perth Central Business District. Widely recognised for its aesthetic appeal and amenity, the City is bounded by the Swan and Canning Rivers, offering around 660 hectares of public open spaces. Major attractions include Sir James Mitchell Park, Perth Zoo, Royal Perth Golf Club, Collier Park Golf Course, the Mends Street, Angelo Street and Preston Street precincts and the Waterford Plaza Shopping Complex.

Home to more than 46,000 residents from a diverse range of ages and cultural backgrounds, the City is predominantly residential but also accommodates around 10,000 workers each day.

#### OUR SERVICES

Managed across 15 different Business Units, the City is a Local Government agency that provides a range of community services and facilities including:

- Cultural programs and community events
- Recreation facilities and sporting club support
- Collier Park Golf Course
- Collier Park Village
- South Perth and Manning Libraries
- Stakeholder engagement and customer relations
- Infrastructure planning, design and construction
- Asset management and capital works
- Heritage and sustainability matters.

- Public open spaces, streetscapes, foreshores and natural area management
- Marketing and communications
- Legal, advocacy and governance support
- Animal and bushfire control
- Town planning, building services and environmental health services
- Senior Citizen's Centres
- Adult Learning Centre
- Youth programs.

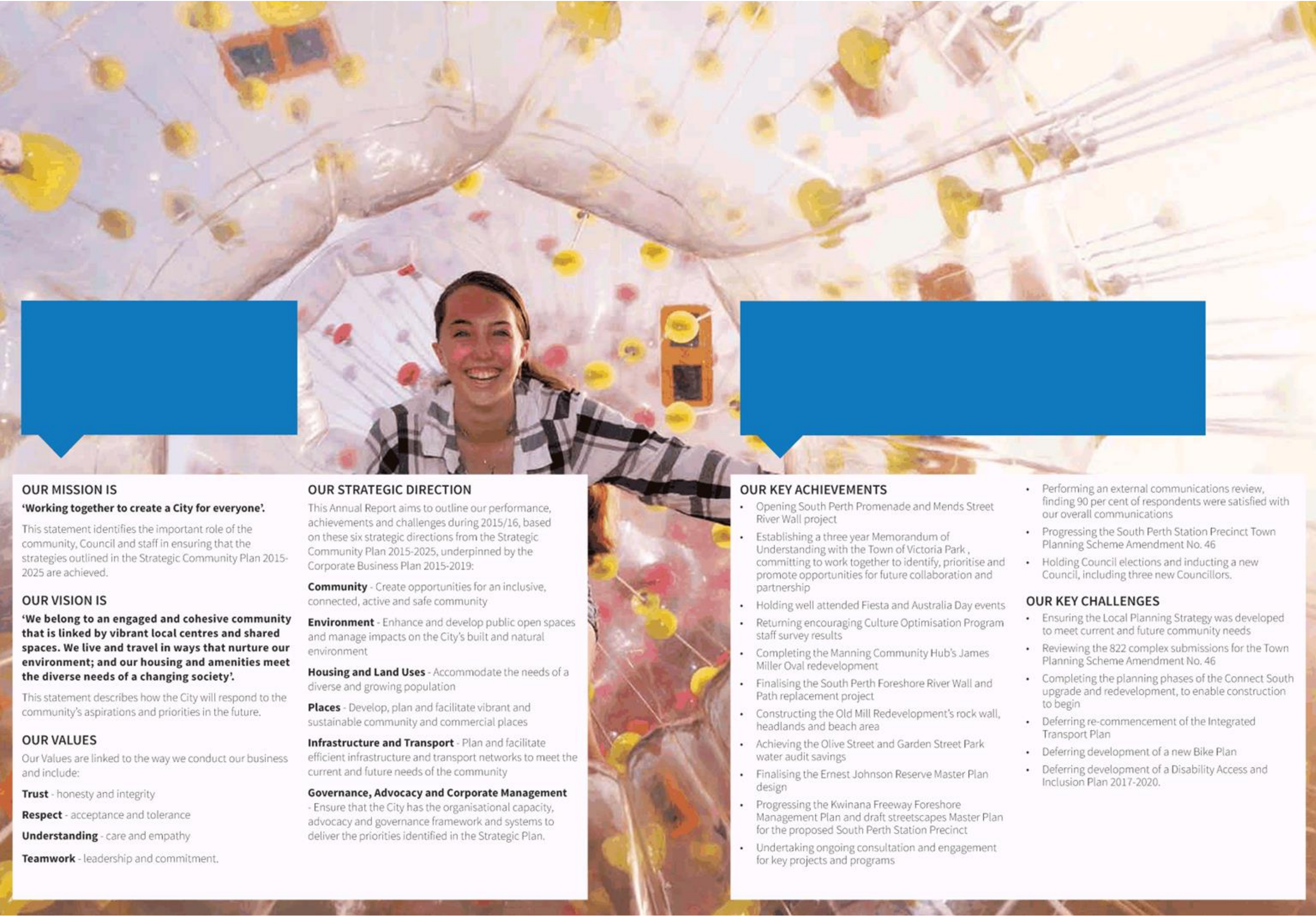
#### OUR FUTURE

The City is preparing for significant and sustained growth. The West Australian Department of Planning estimates we will accommodate an additional 6,000 dwellings by 2031, representing a 30 per cent increase.









**OUR MISSION IS**  
**‘Working together to create a City for everyone’.**

This statement identifies the important role of the community, Council and staff in ensuring that the strategies outlined in the Strategic Community Plan 2015-2025 are achieved.

**OUR VISION IS**  
**‘We belong to an engaged and cohesive community that is linked by vibrant local centres and shared spaces. We live and travel in ways that nurture our environment; and our housing and amenities meet the diverse needs of a changing society’.**

This statement describes how the City will respond to the community’s aspirations and priorities in the future.

**OUR VALUES**

Our Values are linked to the way we conduct our business and include:

**Trust** - honesty and integrity

**Respect** - acceptance and tolerance

**Understanding** - care and empathy

**Teamwork** - leadership and commitment.

**OUR STRATEGIC DIRECTION**

This Annual Report aims to outline our performance, achievements and challenges during 2015/16, based on these six strategic directions from the Strategic Community Plan 2015-2025, underpinned by the Corporate Business Plan 2015-2019:

**Community** - Create opportunities for an inclusive, connected, active and safe community

**Environment** - Enhance and develop public open spaces and manage impacts on the City’s built and natural environment

**Housing and Land Uses** - Accommodate the needs of a diverse and growing population

**Places** - Develop, plan and facilitate vibrant and sustainable community and commercial places

**Infrastructure and Transport** - Plan and facilitate efficient infrastructure and transport networks to meet the current and future needs of the community

**Governance, Advocacy and Corporate Management** - Ensure that the City has the organisational capacity, advocacy and governance framework and systems to deliver the priorities identified in the Strategic Plan.

**OUR KEY ACHIEVEMENTS**

- Opening South Perth Promenade and Mends Street River Wall project
- Establishing a three year Memorandum of Understanding with the Town of Victoria Park , committing to work together to identify, prioritise and promote opportunities for future collaboration and partnership
- Holding well attended Fiesta and Australia Day events
- Returning encouraging Culture Optimisation Program staff survey results
- Completing the Manning Community Hub’s James Miller Oval redevelopment
- Finalising the South Perth Foreshore River Wall and Path replacement project
- Constructing the Old Mill Redevelopment’s rock wall, headlands and beach area
- Achieving the Olive Street and Garden Street Park water audit savings
- Finalising the Ernest Johnson Reserve Master Plan design
- Progressing the Kwinana Freeway Foreshore Management Plan and draft streetscapes Master Plan for the proposed South Perth Station Precinct
- Undertaking ongoing consultation and engagement for key projects and programs

- Performing an external communications review, finding 90 per cent of respondents were satisfied with our overall communications
- Progressing the South Perth Station Precinct Town Planning Scheme Amendment No. 46
- Holding Council elections and inducting a new Council, including three new Councillors.

**OUR KEY CHALLENGES**

- Ensuring the Local Planning Strategy was developed to meet current and future community needs
- Reviewing the 822 complex submissions for the Town Planning Scheme Amendment No. 46
- Completing the planning phases of the Connect South upgrade and redevelopment, to enable construction to begin
- Deferring re-commencement of the Integrated Transport Plan
- Deferring development of a new Bike Plan
- Deferring development of a Disability Access and Inclusion Plan 2017-2020.





This table shows the status of each City initiative during 2015/16. These initiatives fall under our six key strategic directions; community, environment, housing and land uses, places, infrastructure and transport, and governance, advocacy and corporate management. Each initiative has been assessed as being completed, commenced, ongoing or deferred and is illustrated using the key below.

For any initiative that has been deferred, a risk assessment is undertaken outlining the current situation and the proposed actions to rectify it. Detailed information on our initiatives is provided in the following chapters of this Annual Report.

#### SUMMARY:

✓ 3 Completed	➤ 13 Commenced	— 7 Deferred	🔄 64 Ongoing	87 initiatives
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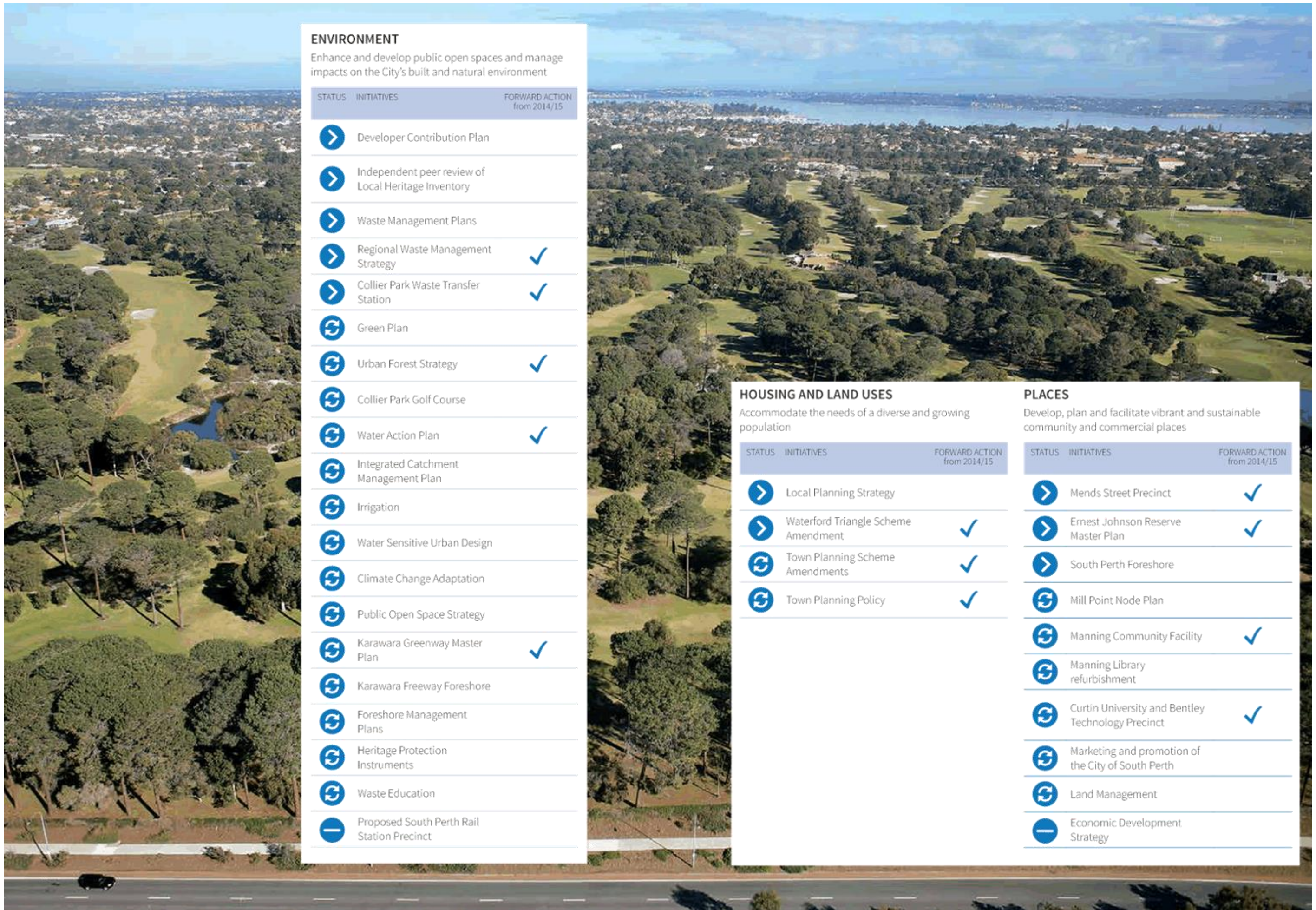
✓ Forward action from 2014/15 Annual Report

#### COMMUNITY

Create opportunities for an inclusive, connected, active and safe community

STATUS	INITIATIVES	FORWARD ACTION from 2014/15	STATUS	INITIATIVES	FORWARD ACTION from 2014/15
✓	Australia Day 2016 event		🔄	Community events	
✓	Fiesta 2016 events		🔄	Library services	
➤	Collier Park Village		🔄	Manning Library	
➤	Collier Park Golf Course		🔄	Support to South Perth Historical Society	
🔄	Aboriginal Engagement Strategy		🔄	Community/Public Art	
🔄	Mosquito Management Plan	✓	🔄	Sustainable Living Strategy	
🔄	Infrastructure Services maintenance programs		🔄	Stakeholder engagement	
🔄	Safer environment		🔄	External communications	
🔄	Community Safety and Crime Prevention	✓	—	Local emergency management	✓
🔄	Cultural and education services		—	George Burnett Leisure Centre redevelopment	
🔄	Support to community, voluntary groups and sporting clubs				
—	Disability Access and Inclusion	✓			





## ENVIRONMENT

Enhance and develop public open spaces and manage impacts on the City's built and natural environment

STATUS	INITIATIVES	FORWARD ACTION from 2014/15
➤	Developer Contribution Plan	
➤	Independent peer review of Local Heritage Inventory	
➤	Waste Management Plans	
➤	Regional Waste Management Strategy	✓
➤	Collier Park Waste Transfer Station	✓
🔄	Green Plan	
🔄	Urban Forest Strategy	✓
🔄	Collier Park Golf Course	
🔄	Water Action Plan	✓
🔄	Integrated Catchment Management Plan	
🔄	Irrigation	
🔄	Water Sensitive Urban Design	
🔄	Climate Change Adaptation	
🔄	Public Open Space Strategy	
🔄	Karawara Greenway Master Plan	✓
🔄	Karawara Freeway Foreshore	
🔄	Foreshore Management Plans	
🔄	Heritage Protection Instruments	
🔄	Waste Education	
🛑	Proposed South Perth Rail Station Precinct	

## HOUSING AND LAND USES

Accommodate the needs of a diverse and growing population

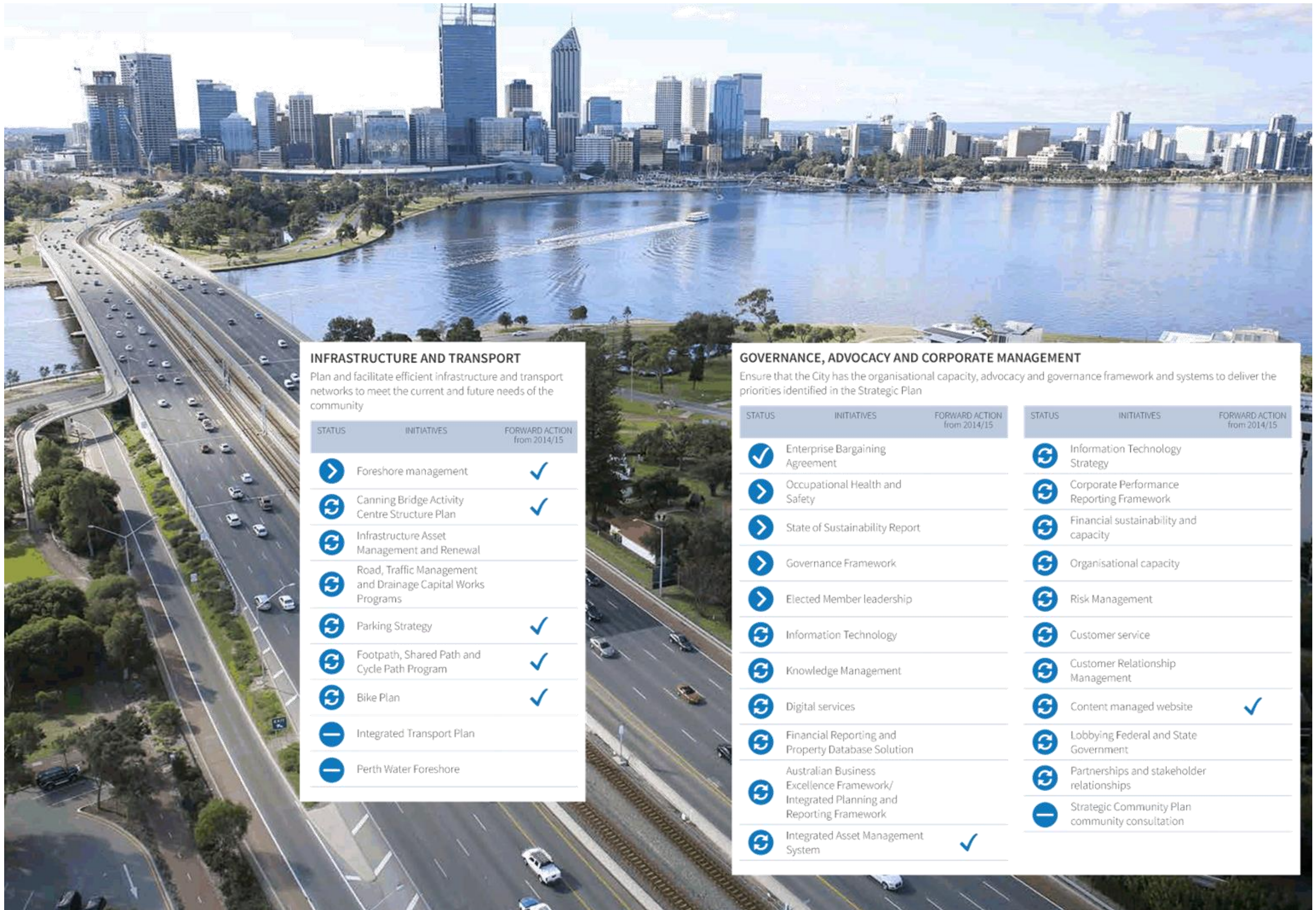
STATUS	INITIATIVES	FORWARD ACTION from 2014/15
➤	Local Planning Strategy	
➤	Waterford Triangle Scheme Amendment	✓
🔄	Town Planning Scheme Amendments	✓
🔄	Town Planning Policy	✓

## PLACES

Develop, plan and facilitate vibrant and sustainable community and commercial places

STATUS	INITIATIVES	FORWARD ACTION from 2014/15
➤	Mends Street Precinct	✓
➤	Ernest Johnson Reserve Master Plan	✓
➤	South Perth Foreshore	
🔄	Mill Point Node Plan	
🔄	Manning Community Facility	✓
🔄	Manning Library refurbishment	
🔄	Curtin University and Bentley Technology Precinct	✓
🔄	Marketing and promotion of the City of South Perth	
🔄	Land Management	
🛑	Economic Development Strategy	





#### INFRASTRUCTURE AND TRANSPORT

Plan and facilitate efficient infrastructure and transport networks to meet the current and future needs of the community

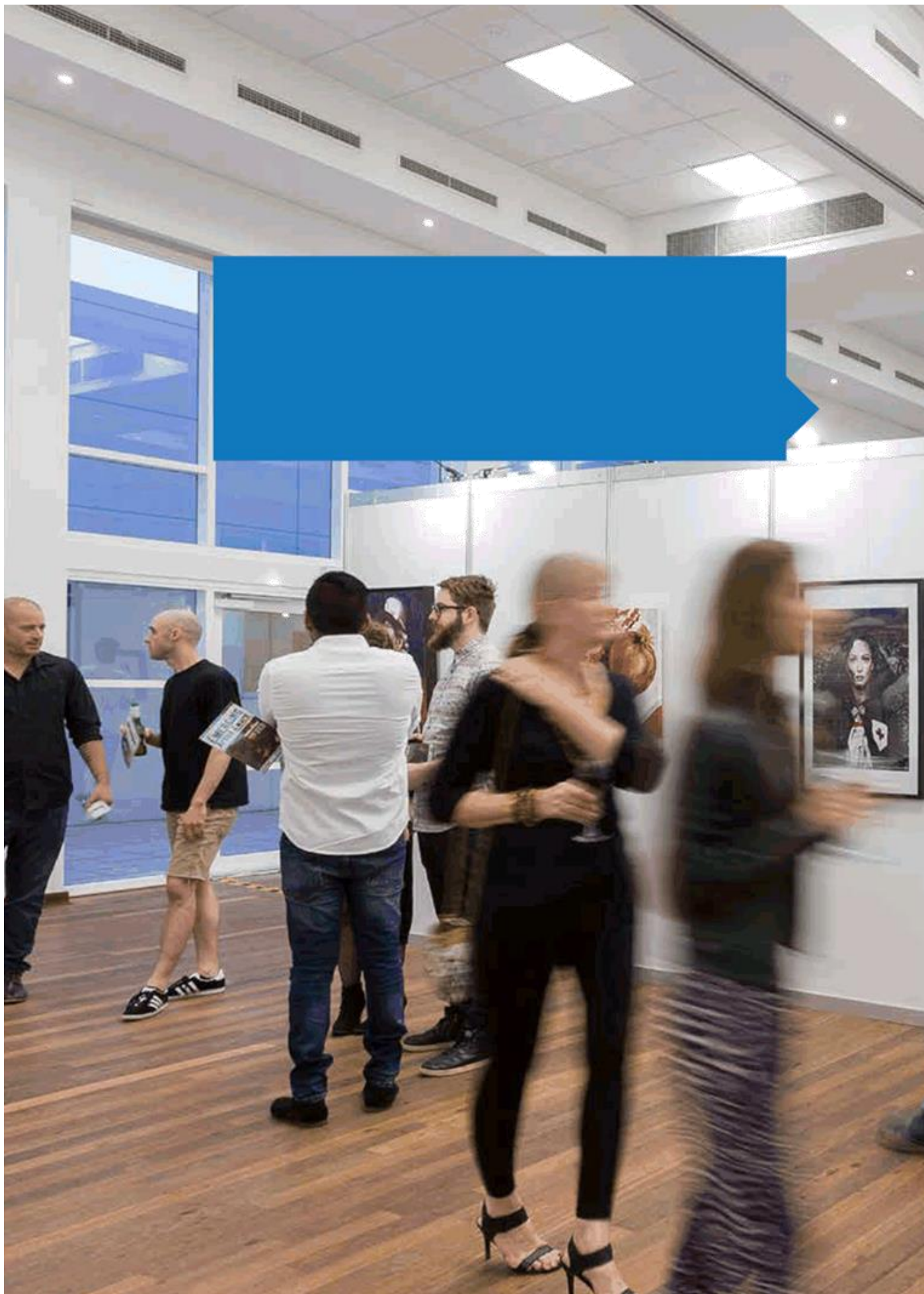
STATUS	INITIATIVES	FORWARD ACTION from 2014/15
>	Foreshore management	✓
↻	Canning Bridge Activity Centre Structure Plan	✓
↻	Infrastructure Asset Management and Renewal	
↻	Road, Traffic Management and Drainage Capital Works Programs	
↻	Parking Strategy	✓
↻	Footpath, Shared Path and Cycle Path Program	✓
↻	Bike Plan	✓
—	Integrated Transport Plan	
—	Perth Water Foreshore	

#### GOVERNANCE, ADVOCACY AND CORPORATE MANAGEMENT

Ensure that the City has the organisational capacity, advocacy and governance framework and systems to deliver the priorities identified in the Strategic Plan

STATUS	INITIATIVES	FORWARD ACTION from 2014/15	STATUS	INITIATIVES	FORWARD ACTION from 2014/15
✓	Enterprise Bargaining Agreement		↻	Information Technology Strategy	
>	Occupational Health and Safety		↻	Corporate Performance Reporting Framework	
>	State of Sustainability Report		↻	Financial sustainability and capacity	
>	Governance Framework		↻	Organisational capacity	
>	Elected Member leadership		↻	Risk Management	
↻	Information Technology		↻	Customer service	
↻	Knowledge Management		↻	Customer Relationship Management	
↻	Digital services		↻	Content managed website	✓
↻	Financial Reporting and Property Database Solution		↻	Lobbying Federal and State Government	
↻	Australian Business Excellence Framework/ Integrated Planning and Reporting Framework		↻	Partnerships and stakeholder relationships	
↻	Integrated Asset Management System	✓	—	Strategic Community Plan community consultation	





It is with great pleasure that I present the City of South Perth's 2015/16 Annual Report on behalf of my fellow Councillors.

During the year, the Council has continued to focus on the City's performance, key projects and programs, as well as making important decisions, providing guidance and representing our local community.

There is so much happening in the City that strategic documents like this Annual Report are crucial when it comes to outlining our progress and achievements, our lessons learned and future directions. Each year, we try to explain complex information to you in a simple and interesting way, so you can easily track our performance. Your feedback and suggestions on ways to improve our Annual Report are always welcome.

In September 2015, following a comprehensive process, the Council appointed Geoff Glass as Chief Executive Officer at the City. Geoff commenced in October 2015 and the Council look forward to working with him during the next five years.

Engaging with our community remained a strong focus throughout the year. We introduced new and innovative ways of engaging to ensure all had the opportunity to have their say on the City's key projects and plans.

The City continued working on a number of key projects to enhance the amenity of the South Perth Foreshore. Construction of the new heart of Manning – the Manning Community Hub – progressed well and is on schedule to open in February 2017.

Several planning projects were progressed including Canning Highway #ShapeOurPlace and the implementation of the Karawara Public Open Space Masterplan and Collaborative Action Plan.

Following extensive community engagement, the Council adopted a Parking Strategy that will provide a long-term plan for the management and provision of parking in the City.

This progress was made under a newly-elected Council that was sworn in during mid-October 2015. I was honoured to be re-elected as Mayor, with Como Ward Councillor Glenn Cridland reappointed as Deputy Mayor. We also welcomed three new Councillors; Jessica Black for the Como Ward, Mill Point Ward's Ken Manolas and Travis Burrows for the Moresby Ward.

In the year ahead, I look forward to ensuring our community develops and responds to ever-changing needs, while holding on to what is such a special place for those who live, work and recreate here. As part of this aim, your Council plans to progress a number of significant projects outlined in this Annual Report in the year ahead.



I wish to extend my sincere gratitude to those who have worked closely with the City of South Perth during the last financial year. I acknowledge our stakeholders, community groups, local politicians and the unwavering passion and commitment shown by my fellow Councillors. Thank you to Chief Executive Officer Geoff Glass, the City's Directors, and all City staff who work alongside me each day for your support and guidance. Last but not least, thanks to all the many volunteers who contribute each day to make the City such a fantastic place to live.

Our community focus, driven by a strong and committed Council, has seen us achieve much this year and I am honoured to continue to lead our Council, working towards a very bright future for our City.

**Sue Doherty**  
Mayor





Having joined the City in late October 2015, it has been a pleasure to start learning about the excellent work being undertaken here and then to begin guiding important projects and programs as they have gained momentum.

I was struck by the commitment of the City's staff and elected members in wanting to work as one team towards our mission of creating 'a City for everyone'. A key benefit of the recently concluded Local Government Reform process was that the City formalised stronger relationships with other local government authorities. To that end we have signed a Memorandum of Understanding (MoU) with the Town of Victoria Park, which will see us working closely for at least three years on projects and issues that impact both of our neighbouring communities. Good cooperation has been initiated with the City of Canning and Curtin University to ensure that issues common to all can be progressed on a more regional basis. We have also formed an agreement to allow the Cities of Canning and Gosnells to house cats at our Animal Care Facility.

#### OUR KEY ACHIEVEMENTS

The year saw the City continue to roll out a wide range of initiatives, focusing on our key themes of community, environment, housing and land uses, places, infrastructure and transport and governance, advocacy and corporate management.

More than 90,000 people attended our Fiesta and Australia Day events and a Culture Optimisation Program survey showed City staff believe our organisation is now more receptive to residents' changing needs.

During the year, we made progress on key construction projects and upgrades, with Manning Community Hub's James Miller Oval stage one redevelopment finalised and the South Perth Foreshore River Wall and Path replacement completed following previous Federal Government lobbying. Playground and park upgrades were undertaken for the Karawara Public Open Space Strategy,

while the Old Mill Redevelopment's wall from the jetski ramp to the Narrows Bridge was completed, along with three headlands and two beaches. As part of the Water Action Plan, the City also ensured all drainage and streetscape improvement projects embraced Water Sensitive Urban Design principles, with a water audit at Olive Street and Garden Street Park, saving 335 kilolitres of water.

Design work was finalised for the Ernest Johnson Reserve Master Plan, with work continuing on the Kwinana Freeway Foreshore Management Plan and draft Streetscapes Master Plan for the proposed South Perth Station Precinct. I am proud to say the South Perth Foreshore Strategy and Management Plan also won the 2015 Parks and Leisure Australia WA Award for Leisure and Open Space Planning.

Consultation and stakeholder engagement remained a strong focus for key projects, such as the Old Mill Redevelopment's Millers Pool project, Manning Community Hub and Canning Highway #ShapeOurPlace. The City acquired a new online stakeholder engagement portal 'Your Say South Perth' to provide an additional avenue for our community to contribute to the decisions that

shape our City. Focus groups and resident surveys were also held during the year, determining that 90 per cent of respondents were satisfied with the City's overall communications.

#### OUR KEY CHALLENGES

Our main challenges during the year, and those that still remain, relate to managing the impacts of development pressures on the City, especially in the South Perth Station Precinct. As the City is highly attractive and well located, it will inevitably feel the demand for increased density with its commensurate impacts, especially on traffic and accessibility. This issue attracted widespread metropolitan media coverage during the year and will remain a challenge as the City attempts to balance these competing interests.

There were challenges when it came to meeting community expectations for responsiveness and quality service, as the City worked to meet its many obligations. There was significant activity in improving community facilities with a backlog of potential upgrade projects and new programs and services, as would be expected in a contemporary and lively City.

#### LOOKING AHEAD

Due to our long term planning and annual budgeting, I have every confidence the City will continue to show strong financial management in the year ahead. At the end of June 2016, the City's financial position remained strong with an annual operating budget in excess of \$XX million in total expenditure and \$XXXXXX worth of community assets under our control.

Key projects I look forward to in 2016/17 include finalising the construction of the Manning Community Hub and commencing the construction for the Ernest Johnson Reserve Master Plan and Connect South project's South Perth Promenade piazza.

I would like to conclude by acknowledging the contribution of the City's Executive Team and look forward to leading this City into the future, with the strong support of City staff members and your Council.

Chief Executive Officer  
Geoff Glass





**FINANCIAL PHILOSOPHY**

The City continues to deliver an industry-leading, responsible and sustainable approach to its financial management. Our integrated strategic financial planning model ensures that the services and capital projects delivered to our community are properly funded and appropriately resourced.

Proactive treasury management and effective operational financial management deliver best value from the use of the City's financial resources. Regular and detailed financial reporting provides accountability for the use of those financial resources as well as informing future financial planning activities.

Together, these financial management initiatives provide a well structured framework for responsible, sustainable financial management that ensures the effective stewardship of our financial and community assets.

**Financial Snapshot - 2015/16**

Operating Revenue	\$53.152M
Profit on Sale of Assets	\$3.329M
Other Non Recurrent Revenue	\$3.714M
Operating Expenditure	\$55.317M
Operating Result	\$4.877M
Capital Program Delivered (Assets Capitalised)	\$25.753M
Cash Reserves - Quarantined	\$25.797M
Cash Reserves - Discretionary	\$25.962M
Net Assets	\$718.431M

**NET ASSETS**

At the conclusion of the 2015/16 year, the value of community assets (our net asset position) had improved from \$644.229M to \$718.431M. This increase is mostly attributable to a \$66.88M increase in the value of our infrastructure (primarily roads infrastructure) and a \$2.45M increase in the value of City buildings. This increase has resulted from our ongoing capital investment in enhancing important community infrastructure including our road, path and drainage networks, parks and major community buildings. Importantly, the increase in net asset value provides convincing evidence that the City is maintaining and enhancing its community infrastructure at a faster rate than it is being depreciated (consumed). Effective asset management such as this is essential to ensure the City's long term financial sustainability.

The remaining increase in net assets reflects \$4.87M operating result including the cash inflow from a strategic land sale.

The positive trend of a strengthening net asset position, shown over leaf in Table 1 (A), reflects a very commendable stewardship result despite the challenging economic climate during 2015/16.





Table 1(A)

Financial Performance - Trends	2011/12	2012/13	2013/14	2014/15	2015/16
Total Revenue	53,488,482	52,820,434	51,034,862	78,909,454	60,195,563
Total Operating Expenditure	57,186,497	52,480,864	50,369,974	51,868,564	55,318,674
Total Assets	333,082,335	565,909,446	619,643,384	695,329,572	769,598,795
Total Liabilities	50,899,293	50,311,448	50,192,274	51,100,090	51,167,789
Equity / Net Assets	282,183,042	515,597,998	569,451,110	644,229,482	718,431,006
Net Cash from Operating Activities	4,614,833	8,137,206	9,905,677	10,213,591	9,322,828

### FINANCIAL PERFORMANCE

Annual revenue for the year reached \$60.19M against a budget of \$60.52M. Operating revenue was in line with budget targets. This was despite a 2% shortfall in anticipated parking revenues and an unbudgeted decrease in the value of the City's equity in the Rivers Regional Council joint venture. Operating grant revenues were in line with budget expectations. Investment revenues were 4% under budget largely as a consequence of numerous interest rate cuts made by the Reserve Bank during the year.

Planning revenues were 3% under budget whilst building license revenues for the year were 19% ahead of budget expectations as development activity moved from the planning phase on to the construction phase. Golf course green fees were 2% under budget after a quieter finish to the year.

There were a number of small favourable variances on operating revenues that helped offset areas that achieved under budget expectations.

Capital revenue of \$7.60M was 6% under budget expectations for the year after the planned disposal of a small land parcel (estimated at \$0.4M) did not proceed.

Total expenditure on operating items and capital projects of \$81.25M was 93% of the budget allocation of \$87.60M with most of the difference relating to incomplete capital works.

Operating expenditure was \$55.32M against a budget target of \$55.54M with most operational areas close to, or under budget. The major difference in operating expenses related to a significant increase in (non-cash) depreciation costs recognised at 30 June after re-assessing the fair value of the road network in line with fair value asset management guidelines.

Salaries and associated costs were 3% under budget expectations at year end, but this can be attributed to the City being without a substantive Chief Executive Officer for 3 months of the year and vacancies in several technical officer positions. Utilities and insurances costs were slightly over budget whilst materials and contract services were under the budget allocation.

Capital projects completed represented 80% of budget expectations at 30 June 2016. At year end there were some in-progress but incomplete capital works that are being carried forward into the 2016/17 year. These projects totalled \$7.25M - of which almost half relates to the Manning Community Hub building which is currently under construction and will open in February 2017.

### CAPITAL PROGRAM

The 2015/16 year was a landmark year for the City with our largest and most ambitious capital program ever being undertaken. \$28.59M worth of capital or non-recurrent projects were delivered by year end. Of this works program, \$25.75M of assets were capitalised or recorded as Capital Work in Progress and will be capitalised on commissioning of the asset. The remainder was expensed (and is included in the operating expenditure figures shown below). The capital expenditure program represents \$14.55M for the creation of new assets as well as \$11.2M for renewal of existing ones.

#### Major categories of expenditure represented in the capital expenditure program were:

Roads Network	\$3.54M	Work in Progress - Community Buildings	\$13.58M
Path Network	\$1.48M	Work in Progress - Parks	\$1.28M
Drainage Assets	\$0.72M	Acquisition of Land	\$0.49M
Parks Assets	\$1.46M	Software Capitalised	\$0.34M
Community Buildings	\$0.39M	(Less Items from Work in Progress 2014/15)	(\$3.24M)
Plant, Equipment & Technology	\$1.97M	<b>Assets Created / Work in Progress 2015/16</b>	<b>\$25.75M</b>
Foreshore Assets	\$3.74M		

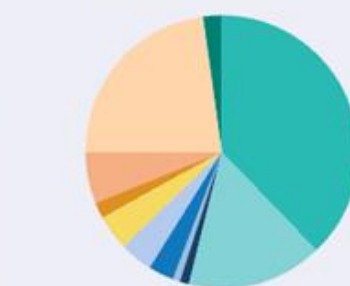
As detailed above, monies associated with in-progress capital infrastructure works of approximately \$7.25M in value have been carried forward into 2016/17 to complete the approved capital program. Work completed plus the carry forward component represents the full value of the planned 2015/16 capital program.

### CAPITAL PROGRAM

#### Works Delivered by Year



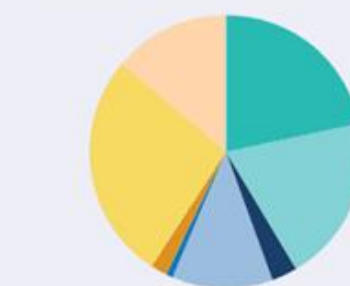
### FUNDING SOURCES



#### Funding Sources

Rates Revenue	38%
Fees & Charges	16%
Contributions	1%
Grants - Operational	1%
Interest Revenue	3%
Profit on Sale of Assets	4%
Grants - Asset Acquisition	4%
Service Charges	0%
Other Revenue	2%
Borrowings	6%
Cash Reserves Used	23%
Accrual Movements	2%
	100%

### EXPENDITURE TYPES



#### Expenditure

Employee Costs	22%
Material & Contracts	20%
Utilities & Insurances	3%
Depreciation & Amortisation	12%
Interest Expense	1%
Other Expenses	2%
Assets Created	27%
Cash Reserves Created	14%
	100%





## FINANCIAL RATIOS

The long term strength of the City's financial position is reflected in the financial ratios disclosed in the annual financial statements. The financial ratios show that the City better the preferred industry benchmarks for all measures in 2015/16.

Overall, the headline financial ratios provide convincing evidence of the City's continued commitment to responsible and sustainable financial management. Trends in the key financial ratios can be seen in the table below.

Table 1 (B)

Key Financial Ratios - Trends	2011/12	2012/13	2013/14	2014/15	2015/16
Current Ratio (ideally should be greater than 1.00:1)	115%	160%	91%	112%	106%
Rates Outstanding Ratio (ideally less than 5%)	1.20%	1.00%	0.50%	0.70%	1.00%
Operating Surplus Ratio (ideally positive between 0% and 15%)	-9.10%	-2.50%	-2.60%	33.90%	2.10%
Own Source Revenue Ratio (ideally greater than 40%)	86.20%	91.60%	93.80%	143.80%	100.00%
Debt Service Ratio (ideally greater than 2.00:1)	4.5	4.4	2.95	16.28	7.72
Asset Consumption Ratio (ideally between 50% and 70%)	54.10%	55.90%	61.30%	70.20%	69.40%
Asset Sustainability Ratio (ideally greater than 90%)	84.20%	85.10%	94.00%	100.00%	97.10%
Asset Renewal Funding Ratio (ideally between 95% and 100%)	-	98.90%	94.40%	95.10%	97.70%

The current ratio of 1.06 demonstrates the City's effective management of its cash liquidity ensuring that it has the financial capacity to meet its financial obligations as and when they become due. This ratio shows a consistently strong short term liquidity ratio trend that exceeds industry benchmarks.

The own source revenue ratio of 100.0% reflects the City's continuing strong financial autonomy. It is important to note that the 2014/15 figure is favourably distorted by the profit on a major land sale.

The City's borrowings program reflects a debt service ratio of 7.72 which is better than the industry benchmark level of more than 5.00. This is after the 2015/16 planned borrowings relating to the Manning Community Hub project. These borrowings have not impacted the City's capacity to comfortably make future loan repayments.

The outstanding rates ratio of just 1.0% reflects another excellent collection result during 2015/16. Maintaining this ratio at such a consistently low level ensures that the City has reliable cash inflows to support its planned expenditure programs.

The operating surplus ratio is within the industry benchmark parameters for 2015/16 at 2.1%. It should

be noted that the 2014/15 comparative figure of 33.9% was favourably distorted by the profit on sale of a major strategic land asset. Removing the impact of that transaction would have generated a ratio of 1.3% which is much more in line with industry benchmarks.

Encouragingly, this ongoing improvement in the ratio over the last four years reflects the success of the Long Term Financial Plan strategy to improve this financial indicator. Financial policy structural changes made during the year should have a continuing positive impact on this ratio in future years.

The asset consumption, asset sustainability and asset renewal ratios are all within the preferred industry benchmark ranges. The ideal industry benchmark reflects a balanced combination of these three key asset ratios.

As can be seen from the graphic below, the City meets or better all three of these ratios individually and achieves the desired asset management tri-part combination. This indicates that Council's stewardship of community assets is resulting in appropriate and sustainable levels of funding being allocated to this important local government area of responsibility.

Key Financial Indicator	2015/16	Benchmark	Achieved
Current Ratio	1.06	1.00	✓
Rates Outstanding Ratio	1.0%	Less than 5%	✓
Operating Surplus Ratio	2.1%	0% - 5.0%	✓
Own Source Revenue Ratio	100.0%	More than 40%	✓
Debt Service Ratio	7.72	5.0:1	✓
Asset Consumption Ratio	69.4%	50.0%	✓
Asset Sustainability Ratio	97.1%	90.0%	✓
Asset Renewal Funding Ratio	97.7%	95.0%	✓





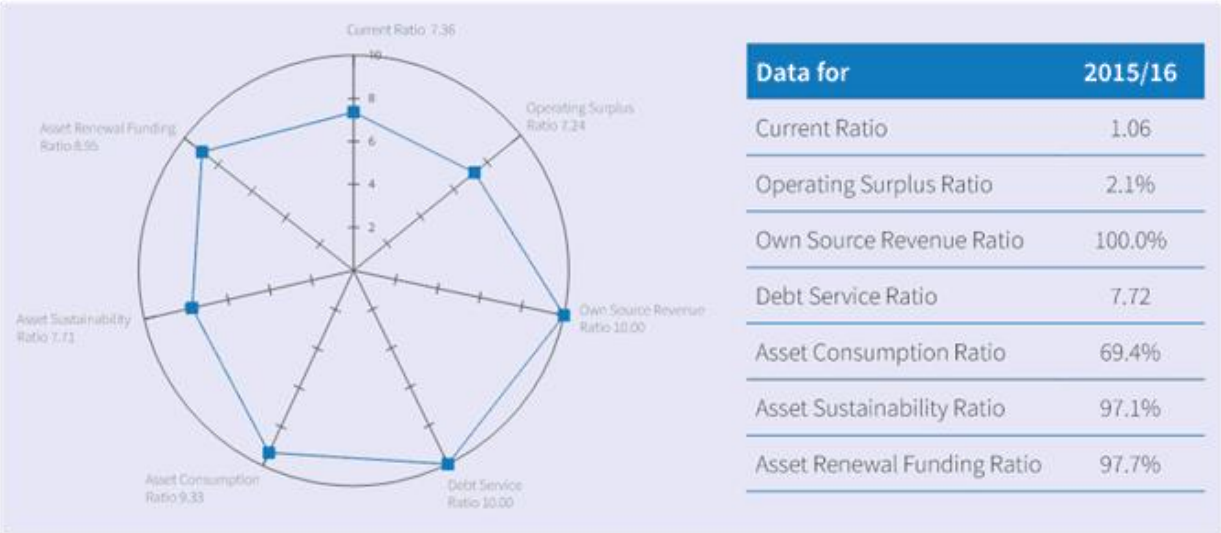
**FINANCIAL HEALTH INDICATOR (FHI)**

The results from calculating each of the below ratios are then 'standardised' and used to calculate a Financial Health Indicator (FHI) score which is a composite assessment of a local government's financial health.

The FHI score is derived using a specialised model developed by the Western Australian Treasury that allows comparison of the financial health of all local governments.

**FHI SCORES**

A FHI score of at least 70 is required to demonstrate sound financial health for a local government. The City's FHI score as at 30 June 2016 is 84.



**CASH RESERVES**

Cash backed reserves, which play an important role in ensuring our long term financial sustainability, are used to responsibly accumulate funds for projects in future years. Without these cash reserves, major community building projects such as the Manning Community Facility, EJ Oval Precinct Upgrade and other community infrastructure projects would not be able to be delivered without significant impost on ratepayers.

At 30 June 2016, a total of \$51.76M was held in cash backed Reserves. Of this, \$25.80M is quarantined reserves relating to waste management, the Collier Park Retirement Village and the Collier Park Golf Course. The remaining \$25.96M represents accumulated funds for current and future projects and is specifically identified as contributing to the funding models for major discretionary projects in the City's Long Term Financial Plan.

**ACCOUNTABILITY FOR USE OF FINANCIAL RESOURCES**

The audited financial statements shown on pages XX to XX of this annual report include disclosures that exceed statutory requirements and demonstrate the City's ongoing commitment to financial accountability to our community.

**LOOKING AHEAD**

Looking forward to the new year, the 2016/17 budget is another landmark budget in that it continues the delivery of major community facilities and infrastructure renewal in the capital expenditure program. This budget builds upon our existing sound financial foundations to ensure that our City remains financially, socially and environmentally sustainable whilst providing funding for the delivery of eagerly awaited major community facilities. Responsible financial planning in past years has resulted in profits from several carefully considered strategic land sales being quarantined in cash backed reserves to be used to deliver identified major capital works initiatives in 2016/17 and later years. These land disposals and the related funding models for major community projects are all carefully balanced in the City's Long Term Financial Plan. Thoughtful forward financial planning such as this ensures that the burden for funding major community projects is equitably distributed among present and future ratepayers.

The 2016/17 budget adopted on 12 July 2016 provides for total revenue of \$59.85M including \$2.00M from strategic land asset sales, \$3.02M other capital revenue, \$20.58M in fees and charges and investment and

rates revenue of \$34.27M. Operating expenses are budgeted at \$56.06M (of which \$9.64M are non-cash items). The proposed capital expenditure program is \$24.67M excluding carry forward works.

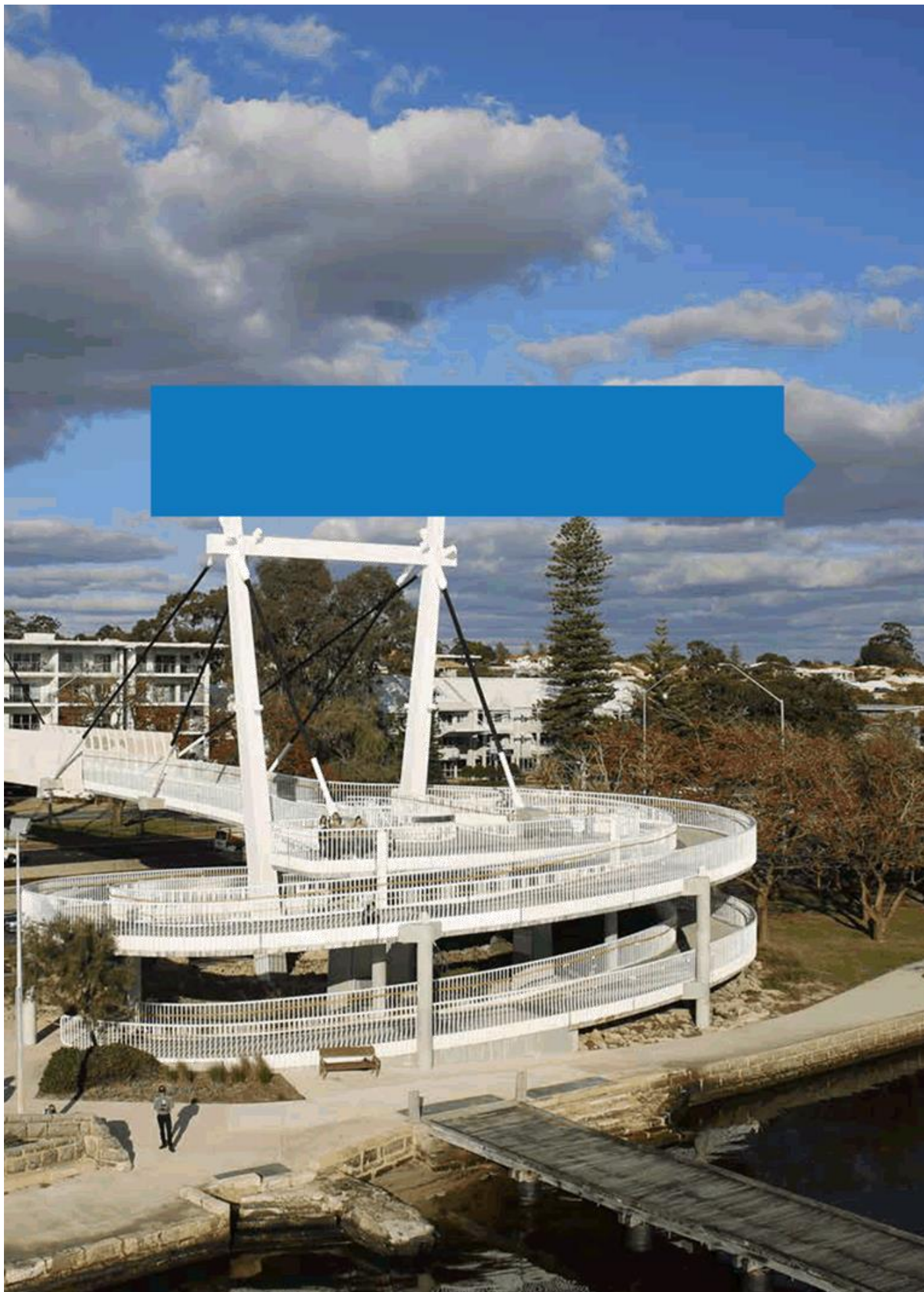
After adjusting for Reserve fund and accrual funding movements; this results in a budget that generates a financially responsible surplus which delivers an operating surplus ratio for 2016/17 that meets industry benchmarks. There are no proposed City borrowings this year.

The 2016/17 annual budget reflects and respects the financial parameters and forward planning estimates contained in the City's 10 year Long Term Financial Plan.

The City will see itself in a strong financial position at the conclusion of the 2016/17 year which is a positive outcome that will help build a sustainable financial foundation for our City's future.

**Michael Kent**  
Chief Financial Officer





### ROLE OF LOCAL GOVERNMENT

As the third level of government after Federal and State, Local Government has the closest link to the community. The City of South Perth is one of 140 local governments in Western Australia. The *Local Government Act 1995* (Local Government Act) prescribes the role of the Council, Mayor, Councillors and Chief Executive Officer. Part 1 of the Local Government Act requires each local government agency to meet the needs of current and future generations by integrating environmental protection, social advancement and economic prosperity.

The function of a local government organisation is to provide good governance for its community members, involving efficient and effective decision-making, community participation, operational transparency and accountability.

### ROLE OF THE COUNCIL AND MAYOR

The role of the Council is to govern the affairs and be responsible for the performance of the local government. Council members represent community interests; facilitate communication; participate in decision-making processes and guide future direction. The Mayor's role is to provide leadership and guidance to the community; carry out civic and ceremonial duties; speak on behalf of the City; preside at meetings and liaise with the Chief Executive Officer on the affairs and performance of the local government.

### ROLE OF THE CHIEF EXECUTIVE OFFICER

The role of the Chief Executive Officer is to advise the Council in relation to the functions of the local government; ensure advice and information is available for informed decisions; implement Council decisions; manage daily operations; liaise with the Mayor regarding performance and manage staff.

### COUNCIL DECISION MAKING PROCESS

Ordinary Council Meetings are generally held on the fourth Tuesday of every month at the Civic Centre, on the corner of Sandgate Street and South Terrace in South Perth. These meetings commence at 7pm and are open to the public. The draft Council Agenda is presented to the Council at an informal public Agenda Briefing a week prior to the Council Meeting, allowing Councillors to hear deputations from the public and ask questions of staff. The final Council Agenda is made available on the Friday before each Council Meeting.

### COUNCIL ELECTIONS

The next Council election is scheduled to occur in October 2017.





**MAYOR**

**Sue Doherty**

*City history:* Elected Councillor in 2002, Deputy Mayor from 2009, Mayor from 2011, and long-term City resident

*Background:* Social services, education, alternative dispute resolution, direct service delivery, contract management, research, community engagement, corporate strategic planning and change management

*Interests:* Working collaboratively with community and government; generating vibrancy in local areas; exploring options for economic development; promoting arts, culture and heritage; volunteering with non-profit organisations; and mentoring young leaders

**Mayor Doherty**

**T: (08) 9474 0720**

**M: 0411 681 049**

**E: [mayordoherty@southperth.wa.gov.au](mailto:mayordoherty@southperth.wa.gov.au)**

*Qualifications:* Bachelor of Education and Member of the Australian Institute of Company Directors

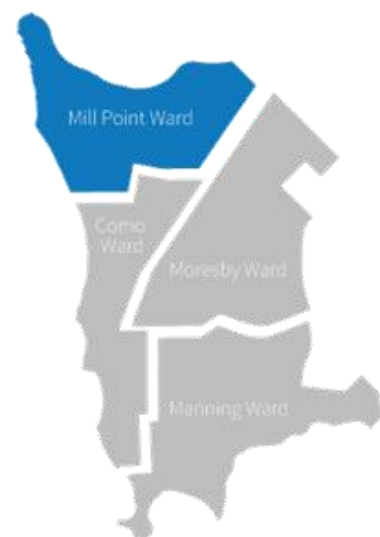
*Current term:* 2015 - 2019 (four years).



# COUNCILLORS



## MILL POINT WARD



### Councillor Cheryle Irons

*City history:* Elected Councillor in 2013

*Background:* Building business enterprises

*Interests:* Working with the community to preserve local lifestyle and character

**Cr Irons**

**M: 0412 343 344**

**E: [crirons@southperth.wa.gov.au](mailto:crirons@southperth.wa.gov.au)**

*Current term:* 2013 - 2017 (four years).

### Councillor Ken Manolas

*City history:* Elected Councillor in 2015 and City resident since 1976

*Background:* A family man with two children and ran a successful pharmacy in Subiaco for 35 years

**Cr Manolas**

**M: 0406 456 149**

**E: [crmanolas@southperth.wa.gov.au](mailto:crmanolas@southperth.wa.gov.au)**

*Qualifications:* Bachelor of Science; Bachelor of Applied Science; and Pharmacist

*Current term:* 2015 - 2019 (four years).

## MORESBY WARD



### Councillor Fiona Reid

*City history:* First elected Councillor in 2011. Life-long City resident

*Background:* Not for profit senior manager; counsellor and family therapist

*Interests:* Not for profit; community health and social sciences; capacity building; sustainability and environmental issues

**Cr Reid**

**M: 0422 037 630**

**E: [crreid@southperth.wa.gov.au](mailto:crreid@southperth.wa.gov.au)**

*Qualifications:* Masters Social Sciences and Australian Institute of Company Directors graduate

*Current term:* 2013 - 2017 (four years).

### Councillor Travis Burrows

*City history:* First elected Councillor in 2007 - 2011, elected Councillor in 2015 and long-term City resident

*Background:* More than 25 years' experience in the Australian and Asia Pacific Region, including 15 years' experience in senior leadership positions encompassing operations, engineering, project management, supply chain, business development and strategic development.

**Cr Burrows**

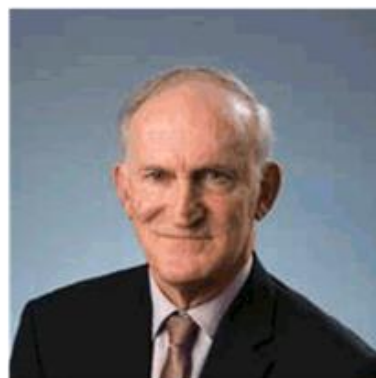
**M: 0418 661 800**

**E: [crburrows@southperth.wa.gov.au](mailto:crburrows@southperth.wa.gov.au)**

*Qualifications:* Bachelor of Engineering, Fellow of Engineers Australia, Master Builders Association member

*Current term:* 2015 - 2019 (four years).





## MANNING WARD



### Councillor Colin Cala

*City history:* Councillor since 1995, former Deputy Mayor and 28-year City resident

*Background:* Architect

*Interests:* Shaping building and planning policy

#### Cr Cala

**T: (08) 9313 2683**

**E: [crcala@southperth.wa.gov.au](mailto:crcala@southperth.wa.gov.au)**

*Qualifications:* Associate in Architecture, Registered Architect of Western Australia and Member of the Royal Australian Institute of Architects

*Current term:* 2015 - 2019 (four years).

### Councillor Sharron Hawkins-Zeeb

*City history:* Elected Councillor in 2011

*Background:* International lecturer in business, management and marketing; owner of training and consulting firm hawkinsenterprises.org; community engagement consultant; communications; occupational health and safety, performance and human resource management; change management; team management systems profiling; Neuro-Linguistic processing coach; 360 degree leadership coach; and negotiation and sales training

*Interests:* Supporting community groups, businesses and schools; advocating for residents rights, public safety and consultation; emergency management; good governance; and volunteering for not for profit boards

#### Cr Hawkins-Zeeb

**T: (08) 6162 0438**

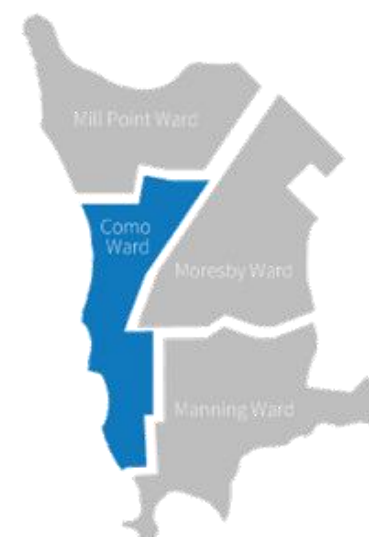
**M: 0451 461 703**

**E: [crhawkinszeeb@southperth.wa.gov.au](mailto:crhawkinszeeb@southperth.wa.gov.au)**

*Qualifications:* Masters of Business Administration; Diploma in Local Government; International Association for Public Participation Australasia certification in public participation; Team Management Systems certified; Company Directors' graduate; CAN Western Australia Community Engagement and Cultural Planner; accredited LEADR Association of Dispute Resolvers' Mediator; and Bachelor of Business.

*Current term:* 2013 - 2017 (four years).

## COMO WARD



### Councillor Glenn Cridland

*City history:* Elected Councillor in 2009 and current Deputy Mayor, and City resident since 1999

*Background:* Barrister in Western Australia; practising in environmental, administrative, commercial and criminal law; and admitted to practice law in Queensland, Victoria and Western Australia, and the High Court

*Interests:* Maintaining public open spaces; and supporting local schools, community groups and sporting clubs

#### Cr Cridland

**M: 0438 686 175**

**E: [crcriidland@southperth.wa.gov.au](mailto:crcriidland@southperth.wa.gov.au)**

*Qualifications:* Bachelor of Laws; Bachelor of Arts; Post Graduate Diploma in Laws; Master of Laws; Post Graduate Diploma in Aquaculture; Masters in Aquaculture; accredited LEADR Association of Dispute Resolvers' Mediator; Law of War; and Law of Sea

*Current term:* 2013 - 2017 (four years).

### Councillor Jessica Black

*City history:* Elected Councillor in 2015 and City resident since 2014.

*Background:* Professional expertise in community engagement and community development.

*Interests:* Strengthening communities through well considered, collaborative and sustainable community development projects.

#### Cr Black

**M: 0401 096 878**

**E: [crblack@southperth.wa.gov.au](mailto:crblack@southperth.wa.gov.au)**

*Qualifications:* Master of Architecture, Bachelor of Planning and Design

*Current term:* 2015 - 2019 (four years).





**MILL POINT WARD**

**Councillor Michael Huston**

Term expired October 2015

*City history:* Elected Councillor in 2013

*Background:* Former City of Subiaco Councillor and City of Perth Accounting Finance and Investments Manager. Owns a construction, landscaping and investment business operated from premises in South Perth and Bibra Lake

*Interests:* Keeping rates low; and rejuvenating foreshores, parks and recreational spaces

*Qualifications:* Bachelor of Agricultural Science.



**COMO WARD**

**Councillor Veronica Lawrance**

Term expired October 2015

*City history:* First elected Councillor in 2009; first became City resident in 1985

*Background:* Public relations, marketing and communications consultant; and Curtin University sessional academic teaching public relations and communication in business

*Interests:* Volunteering and motivational issues in the non-profit sector; community engagement; strategic planning and stakeholder engagement; and Advocare Inc Board member

*Qualifications:* Justice of the Peace; Bachelor of Arts; Member of the Public Relations Institute of Australia; Member of the Australian Institute of Company Directors; Master of Philosophy; and Justice of the Peace.



**MORESBY WARD**

**Councillor Kevin Trent**

Term expired October 2015

*City history:* Re-elected in 2013; 39-year City resident; and served as Councillor from 1980 to 1999 and 2002 to 2013

*Background:* 42 years' service with Main Roads in Western Australia

*Interests:* Services for veterans, river protection and learning

*Qualifications:* Bachelor of Arts and Bachelor of Commerce; Justice of the Peace; Medal of the Order of Australia; and Reserve Force Decoration

Awarded the title Honorary Freeman of the City for his service to the community at a ceremony held on 27 January 2016.





#### AUDIT, RISK AND GOVERNANCE COMMITTEE

*Chair:* Councillor Fiona Reid

*Deputy Chair:* Councillor Ken Manolas

*Responsibilities:*

- Annual financial audit
- Risk Management Framework
- Annual statutory compliance audit
- Code of Conduct
- Access to information
- Policy and delegation reviews
- Australian Business Excellence Framework
- Local laws.

*Members:*

- Mayor Sue Doherty
- Councillor Glenn Cridland (from July – October 2015)
- Councillor Sharron Hawkins-Zeeb (from July – October 2015 then from March 2016)
- Councillor Colin Cala (until March 2016)
- Councillor Cheryle Irons
- Councillor Michael Huston (from July – October 2015)
- Councillor Fiona Reid (from July – October 2015)
- Councillor Kevin Trent (from July – October 2015)
- Councillor Ken Manolas (from October 2015).

#### CHIEF EXECUTIVE OFFICER (CEO) EVALUATION COMMITTEE

*Chair:* Councillor Fiona Reid (until October 2015)

Mayor Sue Doherty (from October 2015)

*Deputy Chair:* Councillor Kevin Trent (until October 2015)  
Councillor Travis Burrows (from October 2015)

*Responsibilities:*

- Performance area reviews and recommendations
- Quarterly review period timelines
- Achievement of performance area timelines
- First quarterly Evaluation Committee meetings
- Annual performance reviews
- Chief Executive Officer performance and remuneration package review.

*Members:*

- Mayor Sue Doherty
- Councillor Fiona Reid (and Chair until October 2015)
- Councillor Glenn Cridland (from July – October 2015)
- Councillor Sharron Hawkins-Zeeb (from July 2015 – March 2016)
- Councillor Veronica Lawrance (until October 2015)

- Councillor Colin Cala (until March 2016)
- Councillor Cheryle Irons
- Councillor Michael Huston (until October 2015)
- Councillor Travis Burrows (from October 2015)
- Councillor Kevin Trent (until October 2015)
- Councillor Jessica Black (from March 2016).

#### CEO RECRUITMENT COMMITTEE – UNTIL AUGUST 2016

*Chair:* Councillor Michael Huston

*Deputy Chair:* Councillor Kevin Trent

*Responsibilities:*

- Engage recruitment consultant
- Assist in new CEO selection process
- Appoint new CEO.

*Members:*

- Mayor Sue Doherty
- Councillor Glenn Cridland
- Councillor Sharron Hawkins-Zeeb
- Councillor Colin Cala
- Councillor Cheryle Irons
- Councillor Michael Huston
- Councillor Kevin Trent.

#### EXTERNAL COMMITTEES

Councillors attend meetings and provide delegate reports on the following external committees:

##### RIVERS REGIONAL COUNCIL

*Delegate:*

Councillors Colin Cala and Kevin Trent (until October 2015)  
Councillors Travis Burrows and Fiona Reid (from October 2015)

*Deputy delegates:*

Councillors Sharron Hawkins-Zeeb and Fiona Reid (until October 2015).

##### SOUTH EAST REGIONAL CENTRE FOR URBAN LANDCARE

*Delegate:*

Councillor Sharron Hawkins-Zeeb

*Deputy delegate:*

Councillor Cheryle Irons (until October 2015)  
Councillor Jessica Black (from October 2015).

#### LOCAL EMERGENCY MANAGEMENT COMMITTEE

*Delegate:*

Councillor Veronica Lawrance (until October 2015)  
Mayor Sue Doherty (from October 2015)

*Deputy Delegate:*

Councillor Kevin Trent (until October 2015)  
Councillor Sharron Hawkins-Zeeb (from October 2015).

#### DEVELOPMENT ASSESSMENT PANEL

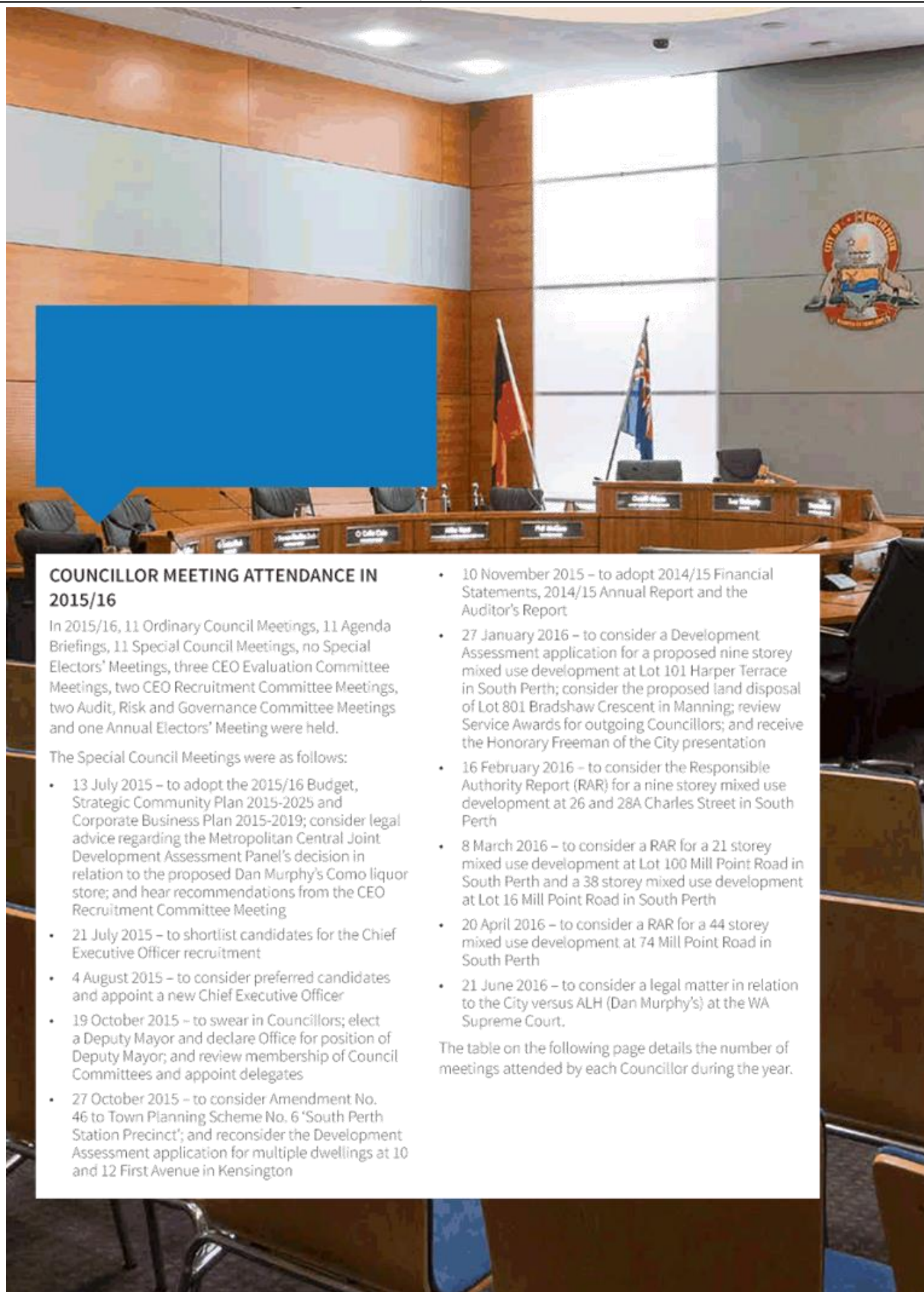
*Delegate:*

Councillors Colin Cala and Glenn Cridland

*Deputy delegates:*

Councillor Sharron Hawkins-Zeeb (until October 2015)  
Councillor Kevin Trent (until October 2015)  
Councillor Sharron Hawkins-Zeeb (from October 2015)  
Councillor Jessica Black (from October 2015).





#### COUNCILLOR MEETING ATTENDANCE IN 2015/16

In 2015/16, 11 Ordinary Council Meetings, 11 Agenda Briefings, 11 Special Council Meetings, no Special Electors' Meetings, three CEO Evaluation Committee Meetings, two CEO Recruitment Committee Meetings, two Audit, Risk and Governance Committee Meetings and one Annual Electors' Meeting were held.

The Special Council Meetings were as follows:

- 13 July 2015 – to adopt the 2015/16 Budget, Strategic Community Plan 2015-2025 and Corporate Business Plan 2015-2019; consider legal advice regarding the Metropolitan Central Joint Development Assessment Panel's decision in relation to the proposed Dan Murphy's Como liquor store; and hear recommendations from the CEO Recruitment Committee Meeting
- 21 July 2015 – to shortlist candidates for the Chief Executive Officer recruitment
- 4 August 2015 – to consider preferred candidates and appoint a new Chief Executive Officer
- 19 October 2015 – to swear in Councillors; elect a Deputy Mayor and declare Office for position of Deputy Mayor; and review membership of Council Committees and appoint delegates
- 27 October 2015 – to consider Amendment No. 46 to Town Planning Scheme No. 6 'South Perth Station Precinct'; and reconsider the Development Assessment application for multiple dwellings at 10 and 12 First Avenue in Kensington

- 10 November 2015 – to adopt 2014/15 Financial Statements, 2014/15 Annual Report and the Auditor's Report
- 27 January 2016 – to consider a Development Assessment application for a proposed nine storey mixed use development at Lot 101 Harper Terrace in South Perth; consider the proposed land disposal of Lot 801 Bradshaw Crescent in Manning; review Service Awards for outgoing Councillors; and receive the Honorary Freeman of the City presentation
- 16 February 2016 – to consider the Responsible Authority Report (RAR) for a nine storey mixed use development at 26 and 28A Charles Street in South Perth
- 8 March 2016 – to consider a RAR for a 21 storey mixed use development at Lot 100 Mill Point Road in South Perth and a 38 storey mixed use development at Lot 16 Mill Point Road in South Perth
- 20 April 2016 – to consider a RAR for a 44 storey mixed use development at 74 Mill Point Road in South Perth
- 21 June 2016 – to consider a legal matter in relation to the City versus ALH (Dan Murphy's) at the WA Supreme Court.

The table on the following page details the number of meetings attended by each Councillor during the year.

1 July 2015 - 30 June 2016	Council Agenda Briefings (11)	Ordinary Council Meetings (11)	Special Council Meetings (11)	Special Electors' Meetings (NA)	Annual Electors' Meeting (1)	CEO Evaluation Committee Meetings (3)	Audit, Risk and Governance Committee Meetings (3)	CEO Recruitment Committee Meetings (2)
Mayor Doherty	8	9	10	NA	0	3	2	2
Cr Cridland	8	8	8	NA	1	NA	(until 19/10/16) 1 of 1	2
Cr Hawkins-Zeeb	11	11	8	NA	1	(until 22/3/16) 1 of 2	(from 22/3/16) 1 of 2	2
Cr Cala	11	11	11	NA	1	(until 22/3/16) 2 of 2	(until 22/3/16) 2 of 2	2
Cr Irons	11	8	9	NA	1	0	2	2
Cr Reid	8	10	8	NA	0	NA	2	1

The following Councillors commenced following the Local Government Ordinary Elections in October 2015.

18 October 2015 - 30 June 2016	Council Agenda Briefings (7)	Ordinary Council Meetings (7)	Special Council Meetings (8)	Special Electors' Meetings (NA)	Annual Electors' Meeting (1)	CEO Evaluation Committee Meetings (3)	Audit, Risk and Governance Committee Meetings (2)	CEO Recruitment Committee Meetings (NA)
Cr Burrows	5	7	5	NA	0	3	N/A	NA
Cr Black	6	7	8	NA	1	(from 22/3/16) 0 of 1	N/A	NA
Cr Manolas	5	6	7	NA	1	N/A	2	NA

The following Councillors retired following the Local Government Ordinary Elections in October 2015.

1 July 2015 - 18 October 2015	Council Agenda Briefings (4)	Ordinary Council Meetings (4)	Special Council Meetings (3)	Special Electors' Meetings (NA)	Annual Electors' Meeting (NA)	CEO Evaluation Committee Meetings (NA)	Audit and Governance Committee Meetings (NA)	CEO Recruitment Committee Meetings (2)
Cr Lawrance	4	4	3	NA	NA	NA	NA	N/A
Cr Huston	3	4	3	NA	NA	NA	NA	2
Cr Trent	4	4	3	NA	NA	NA	NA	2







# OUR EXECUTIVE MANAGEMENT TEAM

The Executive Management Team provides high-level strategic direction and decision-making skills to City and Council. Reporting to the Chief Executive Officer, the team operates under three directorates, Development and Community Services Infrastructure Services and Financial and Information Services.



**CHIEF EXECUTIVE OFFICER**

**Geoff Glass**  
Commenced position in October 2015  
*Responsibilities:*

- Council liaison
- Governance and statutory compliance
- Organisational development
- Inter-government relations
- Sustainability
- Human resource management
- Communications and public relations
- Ranger services

*Qualifications:*

- Bachelor of Arts
- Graduate Diploma in Town Planning
- Graduate Diploma in Local Government Administration
- Graduate Diploma in Business Administration.

**DIRECTOR INFRASTRUCTURE SERVICES**

**Mark Taylor**  
Commenced position in 2015  
*Responsibilities:*

- Infrastructure survey and design
- Parks, engineering and building construction and maintenance
- Waste management
- Collier Park Golf Course management and maintenance
- Emergency management
- Asset management
- Traffic management
- Foreshore management

*Qualifications:*

- Bachelor of Environmental Science.

**DIRECTOR DEVELOPMENT AND COMMUNITY SERVICES**

**Vicki Lummer**  
Commenced position in 2009  
*Responsibilities:*

- Sustainable development
- City projects
- Town planning
- Building control
- Community, culture and recreation
- Health services
- Aged services and retirement village

*Qualifications:*

- Bachelor of Arts in Geography
- Graduate Diploma in Urban and Regional Planning
- Local Government Managers Association board member
- Australian Institute Company Directors graduate.

**DIRECTOR FINANCIAL AND INFORMATION SERVICES**

**Michael Kent**  
Commenced position in 2001  
*Responsibilities:*

- Financial services
- Information technology
- Libraries
- Customer service
- Records management

*Qualifications:*

- Post Graduate Diploma in Business Administration
- Bachelor of Commerce
- Diploma in Business Administration
- Certified Practising Accountant
- Local Government Managers Australia member.





The City's aim is to attract, retain and develop talented and committed employees through the continuous improvement of its human resources, organisational development and occupational safety and health programs and initiatives.

**EQUAL EMPLOYMENT OPPORTUNITY**

The City applies Equal Employment Opportunity practices in managing staff and the recruitment process, with the following policies in place:

- Elimination of harassment
- Grievance procedures
- Prevention of bullying in the workplace.

The City is committed to providing a safe, harmonious work environment free from discrimination, bullying and harassment and has implemented preventative measures including awareness and induction training for new employees.

**WORK/LIFE BALANCE**

The City recognises that balancing work and personal commitments is important for our staff. We provide a flexible working environment including the ability to work towards a 19-day month for inside workers and nine-day fortnight for our outside workers. The City also has generous paid maternity leave and study assistance schemes.

**TRAINING**

To improve workplace practices and develop skills, the City provided employees with a wide range of training opportunities in 2015/16, such as:

- Australian Business Excellence Framework
- Local government planning practices
- Emergency control organisation
- Foreshore and land management
- Manual handling
- New supervisor
- Occupational health and safety
- Bush fire risk management
- Dangerous dog assessments
- InDesign
- Traffic management
- Cultural planning

- White card
- Manual handling
- Volunteer management
- HP TRIM record management
- Microsoft Outlook, Word and Visio.

The City provided 3093 specialised training hours, an increase of 142 hours, across 510 training sessions during the year to 189 staff members across individual and group programs. These training programs were identified during annual performance reviews and support the City's ongoing commitment to providing a safe place to work, high customer service standards and legislative framework compliance.

Throughout the year, a number of employees also attended 105 workshops and conferences to keep abreast of legislative changes and increase their specialist knowledge.









During 2015/16, staff numbers increased by three per cent as a small number of new positions were added to better match resourcing levels with service delivery expectations. The City's staff base was 220.9 full time equivalent staff (FTE), having ranged between 214.2 and 231.2 during the past five years.

During the year, the ratio of occupied positions relative to the total number of approved FTE remained on its historical level of around 90 per cent.

Within our workforce, there is a male to female ratio of 52 per cent to 48 per cent, with a one percent increase in female representation in the City's workforce in 2015/16.

The leadership team comprised 58 per cent male to 42 per cent female membership.

There is significant female representation in part-time roles, considered to be largely attributable to the City's family-friendly working arrangements. This is particularly evident in areas such as the City's Customer Focus, Libraries and Community Development teams. Importantly, these initiatives allow the City to access an under-utilised section of the potential workforce, assisting women with children to balance family responsibilities with work opportunities.

Analysis of the City's permanent workforce revealed around 14 per cent of the workforce was under 29 years of age in 2015/16, with 73 per cent between 30 and 59 years and the remaining 13 per cent in excess of 60 years of age. This data highlights the importance of capturing the corporate knowledge held by a number of long-serving employees who may choose to leave the workforce in the short term. Transition to retirement and succession planning were identified as important considerations for the City in its workforce planning, to be undertaken as part of the Integrated Planning and Reporting Framework.

The City had 338 volunteers providing invaluable assistance during the year, working for the libraries, Justice of the Peace service, the Old Mill, Australia Day Celebration Zone, South Perth Youth Network (SPYN), Aboriginal Engagement Working Group, Neighbourhood Watch Program and Inclusive Community Action Group.

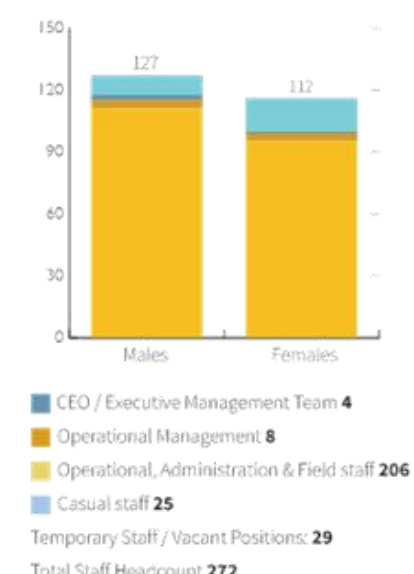
#### DID YOU KNOW?

During the past 15 years, the number of female employees at the City has increased by 30 per cent from 89 to 116, with male employee numbers remaining steady in a range between 120 and 140. The Council includes four male Councillors and five female Councillors.

WORKFORCE COMPOSITION	2015/16	2014/15	2013/14	2012/13
<b>Males – Total</b>	<b>127</b>	<b>125</b>	<b>122</b>	<b>137</b>
Full Time	114	110	115	110
Part Time	4	6	4	5
Casual	9	9	3	22
<b>Females – Total</b>	<b>116</b>	<b>112</b>	<b>102</b>	<b>133</b>
Full Time	63	67	67	67
Part Time	37	33	31	45
Casual	16	12	4	21
<b>Occupied Positions</b>	<b>243</b>	<b>237</b>	<b>224</b>	<b>270</b>
Temporary Staff / Vacant Positions	29	28	57	37
<b>Total Staff Headcount</b>	<b>272</b>	<b>265</b>	<b>281</b>	<b>307</b>
<b>FTE (Equivalent full time employees – including casual and temporary staff)</b>	<b>220.9</b>	<b>214.2</b>	<b>231.2</b>	<b>229.2</b>

SALARIES IN EXCESS OF \$100,000	NUMBER	BAND
Salary between \$100,000 & \$110,000	4	1
Salary between \$110,000 & \$120,000	1	2
Salary between \$120,000 & \$130,000	3	3
Salary between \$130,000 & \$140,000	0	4
Salary between \$140,000 & \$150,000	0	5
Salary between \$150,000 & \$160,000	0	6
Salary between \$160,000 & \$170,000	0	7
Salary between \$170,000 & \$180,000	2	8
Salary between \$180,000 & \$190,000	1	9
Salary between \$190,000 & \$200,000	0	10
Salary between \$200,000 & \$210,000	0	11
Salary between \$210,000 & \$220,000	0	12
Salary between \$220,000 & \$230,000	0	13
Salary between \$230,000 & \$240,000	1	14
Salary between \$240,000 & \$250,000	0	15

#### WORKFORCE COMPOSITION 2015/16











COMMUNITY AND STAKEHOLDERS

COUNCIL

CHIEF EXECUTIVE OFFICER  
EXECUTIVE MANAGEMENT TEAM

STRATEGY AND POLICY

VISION AND STRATEGIC PLAN

VALUES

LEGAL FRAMEWORK

CORPORATE GOVERNANCE

Ethics and Values

Statutory Compliance

Asset and Risk Management

Corporate Plans and Reports

Performance Measurement and Review

Business Excellence

Customer Consultation and Engagement

Continuous Improvement

Human Resource Management / Development and Occupational Health and Safety and Welfare Management

Audit, Indemnity and Liability Insurance Protection

The City embraces the Australian Business Excellence Framework to enhance our systems and processes with the objective of achieving sustainable performance and success for our community. The City has committed itself to best practice through engaging the Australian Business Excellence Framework and promoting continuous improvement for staff and other participants. This framework extends these principles to ensure continued good governance, by outlining structures and processes through which members and staff can achieve positive outcomes by professionally fulfilling their duties. The framework sets out clear boundaries for the role of each of the participants, which determines the extent of their responsibilities

and provides clarity of purpose. It also allows for the accurate measurement of the performance of the organisation in achieving defined strategic goals.

During the year, the City completed a guided self-assessment in July 2015 and developed an Implementation Plan against the Australian Business Excellence Framework. The City's revised Policy P691 Australian Business Excellence Framework was also adopted by Council. A team of three City Officers and one external consultant undertook and completed an Australian Business Excellence Framework Self-Guided Assessment.



STATUTORY COMPLIANCE

All Western Australian Local Government organisations are required to complete an annual Statutory Compliance Audit Return that audits their legislative requirements. This includes tenders, disposal of property, elections, commercial enterprises, delegations, disclosure of interests, finance, human resources and audits. In March 2016, the City's Audit and Governance Committee considered the 2015 Compliance Audit Return, revealing a high level of legislative and statutory compliance, with no non-compliance identified.

Section 5.53 of the *Local Government Act 1995* requires the City to detail in its Annual Report any complaints of minor breaches recorded in the register of complaints where the breach involves an order requiring a public censure, public apology or specific training. There was one minor breach recorded in the City's register of complaints for the year under review. The Standards Panel concluded that the Mayor contravened two provisions of the *Local Government (Rules of Conduct) Regulations 2007*. Mayor Doherty made a public apology at the December 2015 Ordinary Council Meeting.

INTEGRATED PLANNING AND REPORTING FRAMEWORK



INTEGRATED PLANNING AND REPORTING  
FRAMEWORK

The City continues to implement its Integrated Planning and Reporting Framework. The principles of the framework align closely with the principles of the Australian Business Excellence Framework, intended to facilitate good practice and continuous improvement. This is further outlined in Council Policy P691 'Australian Business Excellence Framework'.

The Strategic Community Plan 2015-2025, which was reviewed in 2015/16, is the overarching Plan to guide the Council over the next 10 years. The Plan is broad with a long-term focus and strong emphasis on the community's aspirations, priorities and vision for the future. The Strategic Community Plan 2015-2025 informs our Long Term Financial Plan 2015-2025.

At the core of this planning framework is the Corporate Business Plan 2015-2019, which outlines in detail the projects, services, operations and performance measurements required to deliver on the priorities identified in the Strategic Community Plan 2015-2025.



FINANCIAL SUSTAINABILITY

During 2015/16, the City's Long Term Financial Plan was reviewed and updated to reflect the current economic circumstances, organisational capacity and the federal and state political environment.

The 10 Year Long Term Financial Plan plays a major role in aligning the community's aspirations, Council's desired service provision model and our financial capacity. It provides an \$800 million financial blueprint for the City's operations between 2015/16 and 2025/26.

The Long Term Financial Plan integrates projects and activities arising from the City's Strategic Community Plan, Asset Management Plans, Service Delivery Plans and other informing strategies. It also guides the effective management of our financial resources to ensure that proposed services can be delivered and that infrastructure renewals and community facilities can be funded as and when required.

The Plan includes detailed funding models for major new community facilities, identifying strategic land sales, grant funding opportunities and responsible use of debt to fund long-lived community assets. It also provides a balanced and sustainable funding model into the future with all proposed initiatives being fully funded and provision made in the second half of the plan for new initiatives or projects to emerge.

The revised Long Term Financial Plan substantially influenced the development of the 2016/17 Budget, which will be presented to Council for adoption in early July 2016.

Accountability for delivering against what was proposed to be delivered is effected through the disclosures contained in the 2015/16 Annual Financial Statements.

CORPORATE BUSINESS PLAN

The Corporate Business Plan 2015-2019 is the City's project and service delivery plan. Aligned to the Strategic Community Plan 2015-2025, it translates the strategic direction of the City to specified actions and priorities at an operational level.

INFORMATION STATEMENT

The City produces an Information Statement, updated annually, which provides details about its history, demographics, government structure, administration and statutory responsibilities, as well as facts regarding Freedom of Information and schedules and forms. The Information Statement can be viewed by visiting the Governance page on the City's website [www.southperth.wa.gov.au](http://www.southperth.wa.gov.au)

WORKFORCE PLAN

The City has developed a Workforce Plan 2015-2019, which assists in planning and shaping our workforce to ensure that we are capable of delivering on community expectations and organisational objectives now and in the future.

ASSET MANAGEMENT PLAN

The City has in excess of \$xxx (CFO MICHAEL KENT TO INSERT IN LATE OCTOBER 2016) million in assets, which are used to deliver a variety of services and facilities to the community. The City endeavours to ensure that the assets supporting these services are managed in a way that guarantees maximum performance for the lowest whole of life cost. The Asset Management Plan 2013-2023, which was reviewed during the year, aims to provide core resource information for service providers and users of our network of facilities.

OTHER INITIATIVES

During the year, all human resource policies and practices were reviewed in line with other Councils of similar size and status. Benchmarking continued to be carried out to ensure the City remained competitive with comparable local governments.









The City has six key strategic directions that are linked to key objectives contained in our Corporate Business Plan 2015-2019. The following section summarises our progress towards these objectives.

	PAGE
<b>Community</b> – Create opportunities for an inclusive, connected, active and safe community.	62
<b>Environment</b> – Enhance and develop public open spaces and manage impacts on the City’s built and natural environment.	72
<b>Housing and Land Uses</b> – Accommodate the needs of a diverse and growing population.	78
<b>Places</b> – Develop, plan and facilitate vibrant and sustainable community and commercial places.	82
<b>Infrastructure and Transport</b> – Plan and facilitate efficient infrastructure and transport networks to meet the current and future needs of the community.	86
<b>Governance, Advocacy and Corporate Management</b> – Ensure that the City has the organisational capacity, advocacy and governance framework and systems to deliver the priorities identified in the Strategic Community Plan 2015-2025.	90





Create opportunities for an inclusive, connected, active and safe community



Develop and facilitate services and programs in order to meet changing community needs and priorities

STATUS	INITIATIVES
➤	Collier Park Village
⌚	Aboriginal Engagement Strategy
⌚	Mosquito Management Plan
⌚	Disability Access and Inclusion
⌚	Infrastructure Services Maintenance programs

BEING INCLUSIVE

In order to meet the needs of people with disability, key strategies from the City's Disability Access and Inclusion Plan 2012-2016 were implemented. The City was to review the plan to develop the forthcoming Disability Access and Inclusion Plan 2017-2020, however this will now be undertaken in late 2016. During the year, the Inclusive Communities Advisory Group also continued to guide the City on upgrades to its facilities and open spaces, as well as customer service and public events. Infrastructure upgrades were made to an access ramp from the Civic Centre's lower level car park.

The City received a \$500 'Count Me In' grant from the Disability Services Commission, to assist in coordinating the City's Disability Awareness Week event, held in December 2015. The event offered an accessible movie screening of Hotel Transylvania 2.

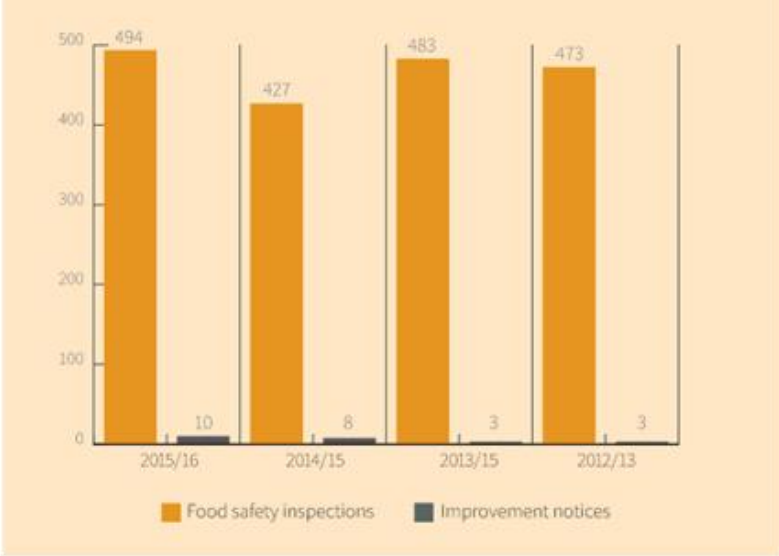
The Cygnet Theatre provided a discounted screening fee and made subtle changes to the cinema environment, including lowered sound and further dimmed lights. The 'Count Me In' grant also enabled the City to purchase two portable hearing loop units, with one unit permanently housed at the Civic Centre's customer service counter and the other available for meetings, events and functions.

As part of the Aboriginal Engagement Strategy, the Aboriginal Engagement Group continued to meet, to help improve relations between Aboriginal and Torres Strait Islander and non-Aboriginal people in the City and support the advancement of Aboriginal and Torres Strait Islander residents. To coincide with the annual National Aboriginal and Islander Day Observance Committee (NAIDOC) Week in July 2015, a flag raising ceremony, children's arts and craft activities and a family fun day were held. Several City officers also attended Indigenous Cultural Diversity training.

YOUR HEALTH AND WELLBEING

A Mosquito Management Program was carried out in Waterford from August 2015 to April 2016, aiming to improve the outdoor life for residents adjacent to the wetlands. This included regular wetland inspections for larvae, residual barrier treatments of strategic bushland areas, multiple street drain treatments, one aerial larvicide treatment and mosquito trapping and identification. The number and species of mosquitoes were monitored at six trapping sites across the foreshore from Bodkin Park to Salter Point Lagoon. Mosquito numbers were extremely low for most of the season. Only 17 complaints about mosquitoes were made in 2015/16, mostly about an outbreak due to favourable mosquito breeding conditions combined with a high tide that occurred in early February 2016.

In addition, food safety inspections continued, with Officers carrying out nearly 500 inspections during the year and issuing 10 'improvement notices'.







### Facilitate and foster a safe environment for our community

#### STATUS INITIATIVES

-  Safer Environment
-  Community Safety and Crime Prevention
-  Local emergency management

### BOOSTING COMMUNITY SAFETY

The Community Safety and Crime Prevention Group, which consists of representatives from the City, Western Australian Police, state government agencies and stakeholder groups, continued to meet quarterly and monitor the Community Safety and Crime Prevention Plan 2015-2018. The 2016 Community Safety Framework Action Plan was implemented, which saw a variety of actions carried out. These included assessing lighting and infrastructure across the City, as well as providing education and developing community networks to increase home safety.

The City also provided sport and recreation equipment to five 'Streets Alive' events that connected more than 200 neighbours. As part of the 'Gone in Less Than 60 Seconds' project, a purpose-built demonstration car was positioned in an Angelo Street car park. The car featured a television screening CCTV footage of one-minute thefts from vehicles.

This project was launched in collaboration with Western Australian Police, the Cities of Canning, Armadale, Gosnells and Belmont, the Town of Victoria Park and Shire of Serpentine/Jarrahdale. Community safety seminars were also held for around 100 attendees in June 2016 on cyber safety for seniors and protective behaviours for parents.

The year saw the City continue its partnership with Neighbourhood Watch and Kensington Police, publishing the monthly eWatch newsletter, highlighting local community safety events and promoting crime prevention strategies. Some of these events included the City and Town of Victoria Park's December 2015 community safety displays at The Park Centre Shopping Centre in Victoria Park and Waterford Plaza in Karawara.

Residents were consulted in May 2016 in relation to the types of safety considerations they would like to see in the playground and public open space upgrades as part of the Karawara Public Open Space Masterplan and Collaborative Action Plan. This particularly related to new pathways in Kwel Court Reserve, as well as new paths linking the pocket path south of the Gowrie Centre to Walanna Drive's footpaths.

City staff attended the joint Local Emergency Management Committee meetings with the City of Canning and the District Emergency Management Committee on a quarterly basis. However, the Local Emergency Operational Emergency Management Plan review was deferred to 2016/17, due to the state government's delayed April 2016 release of National Emergency Risk Assessment Guidelines.







### LOOKING AFTER OUR FURRY FRIENDS

In December 2015, the City approved a new Animal Care Officer position, with an appointment made in March 2016. The new officer helps manage the City's state-of-the-art Animal Care Facility, capable of housing more than 60 animals such as dogs and cats. As the Facility is also used by the Town of Victoria Park (the Town), the Animal Care Officer position is shared between the City and the Town. A Memorandum of Understanding (MoU) between the City and Town was prepared to reflect this arrangement.

	2015/16	2014/15	2013/14	2012/13
Dog infringements	76	58	65	65
Dogs in pound	88	89	106	164
Dogs released to owner	70	71	84	140
Dogs re-homed	16	16	19	19
Dogs euthanised	2	2	3	5
Dog attack Investigations	48	42	34	43
Dog barking investigations	87	64	63	63
Cat infringements	0	1	0	0
Cats in pound	35	46	10	0
Cats released to owner	5	8	1	0
Cats re-homed	28	33	9	0
Cats euthanised	2	5	0	0

### Create opportunities for social, cultural and physical activity in the City

#### STATUS INITIATIVES

-  Australia Day 2016 event
-  Fiesta 2016 events
-  Collier Park Golf Course
-  Cultural and educational services
-  Support to community, voluntary groups, and sporting clubs
-  Community events
-  Library Services
-  Manning Library
-  Support to South Perth Historical Society
-  Community/Public Art

### SAFE AND WELL-ATTENDED EVENTS

The year's two flagship community events, Australia Day and Fiesta, were successfully held. The January 2016 Australia Day celebration attracted more than 60,000 people to the City's alcohol-free 120,000 square metre Celebration Zone at Sir James Mitchell Park in South Perth.

The City celebrated Fiesta's 22-year anniversary in 2016, with the theme 'A Story to Tell'. Nine events, workshops and activities were held during the festival in March, which attracted 32,880 attendees and was supported by \$46,180 worth of cash, in-kind funding and sponsorship.

The Angelo Street Marketplace event was a highlight, attracting over 15,000 people. Other events included the 'Human Tangle' outdoor games at various parks in December 2015 and food trucks were positioned at George Burnett Leisure Centre, the Narrows Bridge and Melville Parade as part of 'Let's Eat' events.

Additional events included three sold-out Morning Melodies concerts (706 attendees), Pioneers and Elders Luncheons (210 attendees), Thank a Volunteer Breakfast (100 attendees), as well as the Remembrance Day service (120 attendees), Anzac Day service (800 attendees) and NAIDOC Week flag raising ceremonies (60 attendees). Seven citizenship ceremonies were also held, attended by 968 people, with 414 City residents becoming Australian citizens, an increase of seven from 2014/15. The annual Premier's Australia Day Active Citizenship Awards were presented at the City's 2016 Australia Day celebrations, with 13 nominations received.





## OUR APPROACH TO ART

The City's 2015 Emerging Artist Award received 158 entries, with 91 submissions selected for exhibition. The \$4,000 Acquisitive Award was awarded to Taylor Denning for the work 'Self Portrait Dyptich', while six other artists received seven additional category awards. Sponsors contributed a total of \$8,500 in cash and prize sponsorships; with major sponsor Brierty offering \$5,000 in cash. The 'Evolve' program, which was added to the Emerging Artist program in 2014, was expanded in 2015. The program included five workshops attended by 90 people, doubling the 2014 attendance.

In addition, the City commissioned and displayed various artworks during the year. Two temporary artworks were commissioned for the Fiesta 2016 'ArtWalk' event, which included a total of nine permanent and temporary pieces at the Angelo Street Marketplace. From February to March 2016, three Tom Muller pieces

from the 'Ascending Signals' series, comprising large synthetic polymer beacons activated by haze and LEDs, were also installed at Sir James Mitchell Park in South Perth.

'Resonance' by Amanda Shelsher, a series of three permanent bronze feathers, was installed as part of the South Perth Promenade and Mends Street River Walls project. The City commissioned two more pieces of artwork, one for Millers Pool under the Node 5 South Perth Foreshore upgrade and the other for Ernest Johnston Reserve. Fabrication continued on the Manning Community Hub pieces by artists Milne and Stonehouse.

Under the Public Art Strategy, a Public Art Toolkit was also developed along with a Guide for Developers. Two new Development Applications were approved requiring the application of P316 Developer Contributions to Public Art, in relation to the development sites at 79 South Perth Esplanade and 86-90 Mill Point Road in South Perth.

A maintenance review on public art was commissioned. A priority list was established. Coral Lowry's 'Magic Tree' artwork in Windsor Park was identified as needing urgent maintenance and this work was completed in March 2016. The City also liaised with the Historical Society to supplement its rotating May and Herbert Gibbs collection display, while a new City Arts Officer commenced to help support public art projects and developer contributions.

## MORE THAN JUST LIBRARIES

The City's Libraries' website received 143,432 page visits during 2015/16, with Picture South Perth receiving 35,548 visits, while the Libraries' Twitter page received 124,839 impressions.

Visitors to South Perth and Manning Libraries remained steady in 2015/16, with around 170,000 and 52,000 visitations respectively. New memberships at South Perth Library increased by 142 in the year to 2,175, while Manning Library attracted 61 additional members. Items borrowed at South Perth Library were similar to 2014/15 levels at around 188,000, while around 4,000 less items were borrowed at Manning Library at 65,488.

The Libraries' eResources were strongly utilised, with eBooks and eAudio accessed 16,350 times, representing a 211 per cent increase from 2014/15. eMagazines were accessed on 8,419 occasions, a 40 per cent increase from the previous year. A similar increase was seen in eLanguages, with this tool accessed 324 times, while eTraining was used on 12,665 occasions, an increase of nearly 58 per cent.

eBOOKS/EAUDIO	2015/16	2014/15
OverDrive eBooks	12,876	10,661
OverDrive eAudio	574	273
Axis 360 eBooks	372	70
BorrowBox eBooks	947	190
BorrowBox eAudio	1,581	N/A
TOTAL	16,350	11,194
eMAGAZINES	2015/16	2014/15
Zinio	8,419	6,017
eTRAINING	2015/16	2014/15
Lynda.com - # of views	9,023	N/A
Thecomputerschool	3,642	3,145
TOTAL	12,665	3,145
eLANGUAGES	2015/16	2014/15
Transparent Language Online - # of sessions	324	230
eRESEARCH	2015/16	2014/15
World Book Online	8,560	5,280

YOUR LIBRARIES	2015/16	2014/15	2013/14	2012/13
Visitors to South Perth Library*	170,429	169,376	229,780	255,340
Visitors to Manning Library*	52,821	52,555	52,292	64,428
Items borrowed at South Perth Library	188,202	188,216	208,166	213,982
Items borrowed at Manning Library	65,488	68,916	78,873	88,212
New members at South Perth Library	2,175	2,033	2,348	2,561
New members at Manning Library	670	609	730	681

\* Total visitors have been recorded from the total number of times the Libraries' door opened and closed. This may not reflect one-off visits or all event attendances at South Perth and Manning Libraries.





The South Perth and Manning Libraries offered 27 programs to children and adults in 2015/16, attracting 14,473 attendees. A highlight of the children's programs included the Storytime and Rhymetime Christmas party featuring in-demand storyteller Glenn Swift which saw more than 350 children attend.

Authors Ian Reid, Isobelle Carmody and Greg Byrne presented at separate 'Words with Wine' events and Lee Holmes presented the 'Heal Your Gut' healthy eating workshop. More than 200 people attended a presentation by journalist and author Jessica Rowe in August 2015. South Perth Library supported the NaNoWriMo 'Write Along the Highway' event, an international writing marathon for amateur authors. Both Libraries also hosted four events including the Write Night at the South Perth Community Hall and 'Write-Ins' at Manning Library. In November 2015, South Perth Library set up a dedicated study area with free Wi-Fi, tea and coffee to support local Year 12 students studying for their exams.

As part of a joint initiative with Human Library Perth, the City's Libraries called for volunteers for its Human Library project. The aim was to offer people the chance to 'read' (have a conversation with) Human Books (real people) as a way of improving our understanding of other people and building respectful communities. The City offered its Human Library at an event at Angelo Street Marketplace in March 2016. The event saw people read 'Human Books', covering topics such as composing, grave hunting, travelling alone, and issues relating to gender, and mental and chronic illnesses. Prior to the event, the City trained its 'Human Books' on how to tell their stories and answer confronting questions.

#### OUR FOCUS ON SPORT AND RECREATION

The City receives financial support from the Department of Sport and Recreation to partially fund a full time Club Development Officer. This key role provides support, guidance and advice to sporting clubs and others.

As a part of this program, the 2016 Clubs Conference provided sport and recreation club volunteers with guidance relating to legal matters, marketing, bookkeeping, volunteer and meeting management and strategic planning. A liquor licencing refresher workshop was held at the Civic Centre in December 2015, with 28 people in attendance. A second workshop was offered in June 2016, with three presentations providing clubs with a better understanding on how to apply for Department of Sport and Recreation funding and how to make healthy food choices. The City also produced a new bi-monthly e-newsletter for sporting clubs called 'Club Spirit'.

Under the State Government's KidSport Program, \$38,621 was distributed to assist 240 local children with their sporting and recreation fees, representing a 60 per cent increase in applications from 2014/15.

#### Encourage the community to embrace sustainable and healthy lifestyles

##### STATUS INITIATIVES

-  Sustainable Living Strategy
-  George Burnett Leisure Centre redevelopment



#### LOOKING AFTER YOU AND THE ENVIRONMENT

Sustainability guidance continued to be given to the community through the City's bi-monthly Peninsula magazine and fortnightly Peninsula Snapshot advertisement. This included advice on how to live and work in ways that meet and integrate existing environmental, economic and social needs without compromising future generations.

In addition, an Aquatic Centre Feasibility Study was completed as part of the George Burnett Leisure Centre redevelopment. A Project Closure Report was submitted to the Department of Infrastructure and Regional Development as a part of the \$45,000 Federal funding grant.

#### Develop effective processes to listen, engage and communicate with the community

##### STATUS INITIATIVES

-  Stakeholder engagement
-  External communications

#### COMMUNICATING WITH YOU

In September 2015, market research specialist Catalyse undertook an external communications review. The study included two focus groups, with an online and hard copy survey completed by 615 respondents. Results showed that 90 per cent of participants were satisfied with the City's overall communications.

The City continued to increase its social media activation and engagement during the year, achieving 4,117 likes on Facebook and 751 on Twitter, along with 858 followers on Instagram and 209 on LinkedIn. Communications consultant Clarity Communications undertook a Social Media Review, finding the City was performing very well in the space despite resourcing constraints.

A range of other regular communications continued during the year, including the fortnightly e-newsletter. The number of subscribers grew to 2,978 for the e-newsletter, which achieved an average 53 per cent open rate for each issue, while the industry average open rate is 20 per cent. The e-newsletter also achieved a 15 per cent click through rate to the City website, against an industry average of 2.4 per cent.

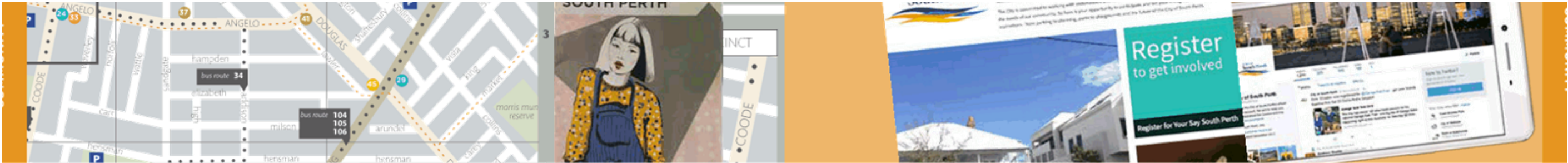
The City launched the second edition of the South Perth Urban Walkabout Guide at a stakeholder function in November 2015. Distributed throughout the metropolitan area, this guide promotes shops, boutiques, cafes, restaurants, pubs and bars in the Angelo Street, Mends Street and Preston Street precinct.

The City continued its monthly Peninsula Snapshot, a one-page summary of community activities and initiatives in local newspaper, the *Southern Gazette*. The bi-monthly Peninsula Magazine was distributed to 24,000 households, keeping the community informed about local activities and initiatives. A special Budget Peninsula newsletter was also published, outlining funding for the year ahead. On the media front, 59 media releases were issued in 2015/16, along with 60 updates and 32 media responses. This represented a similar rate of media releases and updates when compared to 2014/15.

33 sporting clubs with around 5,300 members regularly used the City's 12 main reserves in 2015/16, for a total of 13,618 hours

30 sporting clubs operated in the City in 2015/16





THE IMPORTANCE OF ENGAGING WITH THE COMMUNITY

The City undertook extensive engagement, liaison and consultation during the year, mainly in relation to statutory government processes such as the Local Government Ordinary Elections, as well as key developments, projects and routine works.

Stakeholder engagement is a two-way process enabling the City to connect with the community. Part of the City's priority is to provide different opportunities for engagement through connection and communication. In 2015, the City introduced 'Your Say South Perth' an online engagement portal as another way to connect and as a forum to inform and involve the community, facilitating their participation in a range of different projects, policies and activities. In the first 6 months of operation, the Your Say South Perth portal had over 5,000 people visit the site to view, learn more and participate.

As part of the Karawara Public Open Space Masterplan and Collaborative Action Plan, residents were consulted in May 2016 about the types of upgrades they would like to the area's playground and public open spaces. This included new pathways, shade structures and seating in Kwel Court Reserve as well as new trees, garden beds and paths linking the pocket park south of the Gowrie Centre to Walanna Drive's footpaths, new picnic area, bench seating and drinking fountains. Further engagement was offered for the Strategy's hydro-zoning project, allowing residents onsite to receive feedback on the design of the reserves.

Stakeholder engagement occurred for the Old Mill Redevelopment's Millers Pool project, which sought feedback on the Node 5 concept plans during August and September 2015. An information session was held at the Old Mill and onsite at Millers Pool on 18 August 2015, with more than 30 people attending. External user groups were also engaged during the Ernest Johnson Reserve Master Plan's design phase, with the proposed project released for public comment.

In addition, community engagement for the Canning Highway #ShapeOurPlace project took place across July and August 2015, seeking feedback on maximum building heights and typical cross sections before the final report was endorsed by the Council in March 2016.

For the new City-wide Parking Strategy, two workshops were held in July 2015 for community members and meetings occurred with key stakeholders including Main Roads and the Department of Transport. The City's online engagement portal, 'Your Say South Perth', was used to further engage the community. Participants used an online mapping tool to 'pinpoint' specific locations and comment, noting a problem, presenting a solution or giving a suggestion. These comments were viewed by other community members and added to.

During our routine works, the City continued to inform any adjacent residents or businesses to enable them to plan ahead prior to undertaking activities for our Road Rehabilitation Program and Footpath, Shared Path and Cycle Path Programs. The latter also saw the City undertake a Road Safety Audit along with several working sessions with the Parents Association of the Kensington Primary School, relating to a shared use footpath and bicycle route near the school.

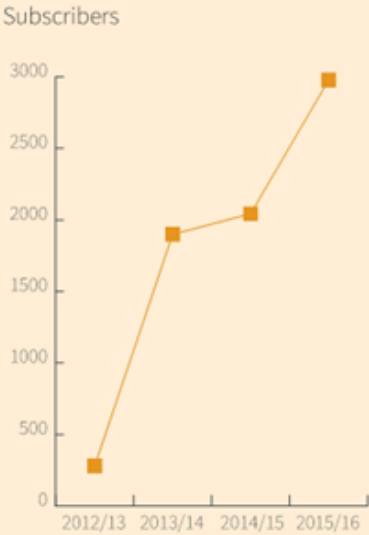
A Local Government Ordinary Election was held on 17 October 2015, with the City's Mayor and newly elected members sworn in at a Special Council Meeting on 19 October 2015. During October and November, the new Council completed in-house induction training sessions for Town Planning and the *Local Government Act 1995*.

SOCIAL MEDIA GROWTH

Year	Facebook followers	Instagram followers	Twitter followers	LinkedIn followers
2015/16	4,117	858	751	209
2014/15	2,598	173	270	65
2013/14	241	n/a*	n/a*	n/a*

\*These figures were not applicable as the City had not joined these social media channels.

ENEWSLETTER GROWTH



Challenges:

- Deferring the Local Emergency Operational Emergency Management Plan to 2016/17, due to the delayed release of the National Emergency Risk Assessment Guidelines
- Delay in developing the forthcoming Disability Access and Inclusion Plan 2017-2020.

Actions for 2016/17:

- Complete landscaping works west of the Narrows Bridge and begin construction on Millers Pool
- Continue the George Burnett Leisure Centre Redevelopment Plan
- Install the Millers Pool artwork in October 2016
- Install artworks and plan the Welwyn Avenue pedestrian linkage for the Manning Community Hub
- Review the categories and add sculptural pieces to the Emerging Artist Award
- Expand the Evolve Program to eight workshops
- Continue the Collier Park Golf Course Review Plan

- Consider the development of a Reconciliation Action Plan under the Aboriginal Engagement Strategy
- Update the Disability Access and Inclusion Plan 2012-2016 by December 2016
- Review Local Emergency Operational Emergency Management Plan and conduct an Emergency Risk Management Project and community survey
- Establish a Bushfire Management Plan for 2016/17
- Secure further funding from the Department of Sport and Recreation for the 2017 KidSport Program
- Hold Community Safety and Crime Prevention Group meetings to identify actions and timelines for the Community Safety and Crime Prevention Plan
- Review the 2016/17 Mosquito Management Plan
- Continue Peninsula magazine, Peninsula Snapshot, Facebook, Twitter, YouTube, Instagram, LinkedIn, fortnightly e-newsletter, Budget Peninsula and media releases, responses and updates.





**Identify and implement opportunities to improve biodiversity of the City's key natural areas and activity centres**

STATUS	INITIATIVES
	Green Plan
	Urban Forest Strategy
	Collier Park Golf Course

**LOOKING AFTER OUR NATURAL AREAS**

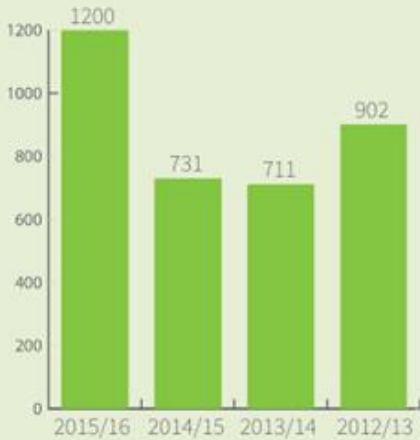
Under the Green Plan, revegetation occurred at Neil McDougall Park's lake and island embankments, while environmentally significant areas were revegetated and maintained along western, southern and northern foreshores, Collier Park Golf Course sanctuary areas and Hogg Reserve and Cygnia Cove natural areas.

The City undertook intensive revegetation of foreshore and inland reserves and wetlands at the Davilak, Goss Avenue, Sandon Park Foreshore, Waterford Foreshore, Clontarf Foreshore, Sulman Slope, Doneraile, Hayman Road and Cloisters Reserves, Bodkin and McDougall Parks, Lake Gillon, Mount Henry Spit, Salter Point Lagoon, Sir James Mitchell Park Lakes and Melaleuca Grove.

As part of the Green Plan, a Weed Mapping Program identified priority weed management areas at a number of the City's natural areas and reserves including Bodkin Park, Clontarf Foreshore, Collier Park Golf Course sanctuary areas, Davilak Reserve, Curtin and Manning Primary School bushland, Goss Avenue bushland, Hogg Reserve, McDougall lakes and island, Redmond foreshore, Sandon Park and Sir James Mitchell Park natural areas. Chemical and non-chemical weed control was undertaken as identified in the weed mapping reports. Non-native Casuarina tree species were also removed from the City's foreshore and inland reserves including Bodkin Park, Elderfield Reserve, Clontarf and Salter Point foreshores and Neil McDougall Park. In addition, Green Plan events were held such as National Tree Day, Grab a Gladdie Day, Millennium Kids and school tree planting days.

**PROTECTING OUR TREES**  
A Draft Urban Forest Strategy was developed to replace the Street Tree Management Plan to address the loss of canopy cover from private developments. The Draft Strategy captured tree canopy coverage data for both 1985 and 2015.

3,544 street and reserve trees have been planted since 2012/13, with 1,200 planted in 2015/16.







### Foster and promote sustainable water and energy management practices

#### STATUS INITIATIVES

 Water Action Plan

 Integrated Catchment Management Plan

 Irrigation

 Water Sensitive Urban Design

### MAINTAINING INFRASTRUCTURE TO PROTECT OUR RESOURCES

Drainage Infill Program and Upgrade Program works continued during the year, with a number of projects completed. In order to lessen impacts of intense storm events, stormwater detention tanks were installed in a number of streets within Catchment 32, an area that extends from Angelo Street through to York Street in South Perth. The works included five additional structures in York Street, three in Forrest and Edinburgh Streets and four in Rose Avenue. In addition, the outfall pipe in Warrego Street in Kensington was replaced. The final project for the year was also in Kensington, with the extension of the Vista Street drain to Dyson Street.

As part of the Water Action Plan, the City ensured all drainage and streetscape improvement projects embraced Water Sensitive Urban Design principles. Following a water audit, further water conservation opportunities were identified for the City facilities, with three waterless urinals installed in the Operations Centre and a small rainwater tank connected to the Animal Care Facility to save scheme water usage.

A water audit was also conducted at Olive Street and Garden Street Park, rectifying a leak and re-programming the irrigation system to reduce run times. This resulted in a saving of 335 kilolitres of water, which is around one third of the Park's previous average annual use. The audit involved analysing historical water use and undertaking an electronic data logging investigation, as well as a visual site inspection.

### 'RETIC' REPLACEMENT

As part of the Reticulation Replacement Program, irrigation upgrades occurred at the Shaftesbury and Broome Street Reserve in Kensington and Bradshaw and Conochie Reserve in Manning. Electrical cabinet upgrades were carried out at Bodkin Park in Waterford and the Axford / Barker Reserve in Como. Bodkin Park also received a new reticulation controller, while new bore and pumps were installed at Stone Street Reserve in South Perth, Rylie Reserve in Como and the City's Operations Centre nursery. The aim of these upgrades is to ensure water is redistributed more efficiently and electricity usage is reduced.

### Increase community awareness of climate change risk through leadership, adaptation and mitigation

#### STATUS INITIATIVES

 Climate Change Adaptation

### TAKING A STRATEGIC AND COHESIVE APPROACH

Work continued on the Adaptation Action Plan, with the City establishing partnerships to undertake stages two and three of the Eastern Metropolitan Regional Council's (EMRC) regional flood risk vulnerability study project and complete a flood risk assessment of the Swan and Canning river foreshores. The partnerships included EMRC, the Department of Water, the Cities of Perth, Swan, Belmont and Bayswater and the Towns of Bassendean and Victoria Park. The draft Project Brief for the River Foreshore Vulnerability Assessment project was developed and circulated for stakeholder review and a draft tender brief was prepared. The aim of the project is to provide the City with updated modelling and mapping of the northern foreshore, with consideration of climate change, to inform and develop mitigation strategies and decision-making on proposed land use and development.

### Improve the amenity of our streetscapes and public open spaces while maximising their environmental benefits

#### STATUS INITIATIVES

 Developer Contribution Plan

 Public Open Space Strategy

 Ongoing - Karawara Greenway Master Plan

 Proposed South Perth Station Precinct

### BALANCED PLANNING FOR A KEY PRECINCT

NS Projects have been engaged to investigate the potential for infrastructure funding, including the potential for a Development Contribution Plan, for the South Perth Station Precinct, Canning Bridge Precinct and Waterford Triangle.

### OUR OPEN SPACES

As part of the Public Open Space Strategy, major works were completed including playground upgrades at Kwel Court Reserve in Karawara, Brandon/Darling Reserve in South Perth and Andrew Thompson Reserve in Waterford, as well as additional park furniture installed at Andrew Thompson Reserve and Bradshaw/Conochie Reserve in Manning. Other works included tree planting and hydro-zoning upgrades at Shaftesbury/Broome Street Reserve in South Perth and Bradshaw/Conochie Reserve in Manning.

In other progress, the Ernest Johnson Reserve Master Plan's concept design and public artwork selection was completed, with a development application approved by the Council.

### Identify, develop and promote a range of sustainable uses for the Swan and Canning River foreshore reserves

#### STATUS INITIATIVES

 Kwinana Freeway Foreshore

 Foreshore Management Plans

### OUR FORESHORES

Activities continued under the South Perth Foreshore Strategy and Management Plan, which provides clear direction for foreshore improvements to create accessible, inclusive and well connected public open spaces. Key projects as part of this Plan were finalised, with the South Perth Promenade and Mends Street River Wall officially opened by the Minister for Environment and Heritage, the Hon. Albert Jacob MLA.

The City also began an Environment Management Plan for Cygnia Cove natural areas, which includes existing and constructed wetlands and foreshore reserves. More than 7,000 native plants were planted at Cygnia Cove to enhance biodiversity.

Design work continued on the Kwinana Freeway Foreshore Management Plan, while Main Roads Western Australia completed the first condition assessment of its drainage assets. The City implemented a number of recommendations such as the enhancement of a biodiversity habitat in the Bush Forever Sites of the Kwinana Freeway Foreshore. This was achieved by undertaking general maintenance, weed and erosion control and revegetation works throughout all natural areas, including Mount Henry Spit, Cloisters Reserve and north of Comer Street revegetation site and groynes.





### Continue to protect buildings of heritage significance

#### STATUS INITIATIVES

-  Independent peer review of Local Heritage Inventory
-  Heritage protection instruments

### OUR LOCAL HERITAGE

The Local Heritage Inventory was comprehensively reviewed and updated in 2015 and adopted at the November 2015 Council Meeting. A comprehensive brief has been prepared for a heritage consultant to conduct an independent peer review and expressions of interest will be sought in 2016/17.

### Investigate, develop and implement sustainable waste management practices

#### STATUS INITIATIVES

-  Waste Management Plans
-  Regional Waste Management Strategy
-  Collier Park Waste Transfer Station
-  Waste Education

### OUR APPROACH TO WASTE

Following the Collier Park Waste Transfer Station review, an earlier facility opening time of 8am was trialled during the summer months, a move that was warmly welcomed by users. Due to this positive feedback, the station's summer opening time remains at 8am. As part of the upgrade program, the transfer station's main gate and sections of fencing were replaced, while two additional bin bays were installed with the aim of increasing recycling and reuse.

During the year, a successful green waste verge side collection was completed following the distribution of a pamphlet that provided clear and comprehensive information about suitable green waste items. There was a higher level of compliance with a relatively low level of contamination and almost all green waste collected was recycled as mulch.

The City developed draft Waste Guidelines for new developments during the year. These were enthusiastically embraced by developers and incorporated into the supporting documents for each application for Planning Approval of major multi-residential developments.

As part of the Regional Waste Management Strategy, the Rivers Regional Council, of which the City is a member, finalised its planning for an alternative waste treatment facility as the means of disposing of waste from the region. The planning led to the conclusion that the appropriate alternative form of waste treatment for the region was a privately owned Resource Recovery Facility. During the year, the City participated in the preparation of tender documentation to construct and operate the facility, which plans to convert around 90 per cent of the waste as viable energy products such as electricity. Other Alternative Waste Treatment Facilities typically convert only 65 per cent of waste to soil conditioner through an aerobic or anaerobic process. A number of workshops were held to consider the development of a new Regional Waste Management Strategy, focusing on the transition of the Rivers Regional Council as it moves to being a contracted waste facility user. In November 2015, the City signed a Waste Services Agreement and a Participants Agreement for the Resource Recovery Facility.

### WASTE COLLECTION IN 2015/16

- Collier Park Waste Transfer Station received 18,187 visitors
- More than 1.2 million verge side (general and recycle) waste collections were carried out with 14,780 tonnes of general waste collected and 3,440 tonnes of recyclable materials processed
- Paper and cardboard was the greatest recyclable waste product at 1,922 tonnes, with green waste totalling 1,694 tonnes and metals reaching 292 tonnes
- 5,585 tonnes (including 3,440 tonnes for kerb side, 841 tonnes for verge side and 1,304 tonnes for Collier Park Waste Transfer Station) was recycled
- 17,793 tonnes (including 15,344 tonnes for kerb side, 615 tonnes for verge side, 1,274 tonnes for Collier Park Waste Transfer Station and 560 tonnes for recycle contamination) went to landfill.

### Challenges:

- Progress was not made on stage six of the Underground Power Project, which is managed by the State Government
- Instances of vandalism and theft in planted areas under the Green Plan
- Managing traffic and maintaining access when installing drainage systems in developed areas
- Undertaking the time-consuming task of manually capturing canopy coverage for the draft Urban Forest Strategy
- Continue Karawara Public Open Space Masterplan and Collaborative Action Plan works, including finalising the Walanna Drive upgrade by September 2016 and starting the Kwel Court Reserve central playground and pocket park upgrades in August 2016
- Assessing a Developer Contribution Plan against a Special Area Rate to fund infrastructure upgrades for the Canning Bridge or South Perth Train Station Precinct.

### Actions for 2016/17:

- Analyse aerial photography data and present the draft Urban Forest Strategy to Council later in 2016, prior to planning for community engagement
- Begin design works for the Water Action Plan drainage and water management initiatives in the first quarter of 2016/17
- Begin construction on the South Perth Promenade piazza as part of the Connect South Upgrade and Redevelopment
- Review Green Plan recommendations
- Prepare a report based on the Feral Animal Survey, offering recommendations for a Feral Animal Control Program
- Undertake works for the Integrated Catchment Plan
- Carry out Weed Mapping Program works
- Continue the Reticulation Replacement Program.





Accommodate the needs of a diverse and growing population



**Develop a Local Planning Strategy to meet current and future community needs, cognisant of the local amenity**

STATUS INITIATIVES

Local Planning Strategy

**IDENTIFYING LOCAL PLANNING NEEDS**

Work continued on the Local Planning Strategy's Canning Highway #ShapeOurPlace project, which reviewed the existing and future built form along Canning Highway and the adjacent low density suburbs. Stage one was completed in November 2015, with the final report adopted by Council in March 2016.

Stage one was conducted in five parts:

- Site analysis and stakeholder consultation (to understand the dwelling types, streetscape character and street presentation based on the current town planning scheme zonings)
- Phase one community consultation (to understand what types of buildings the community like and don't like and where they wish to see certain types of development within the study area)
- Preparation of draft building height plan and explanatory material (draft recommendations in response to the site analysis and phase one consultation, which was provided to the community for additional feedback)
- Phase two community consultation (to obtain feedback on the draft height plans and cross section concepts)
- Preparation of final report and recommendations.

The study report uses three streetscape types (highway, urban and suburban) and six housing typologies (single house, town house, terrace, manor house apartment, apartment and mixed use) to illustrate a concept of how the study area might develop.

The study report includes recommendations for development control and design guidance for elements of built form including facade design and treatments, sustainable design, setbacks, open space, visual privacy, solar access, garages, landscaping, fencing, access and commercial areas. Recommendations are made regarding each of these considerations, including for additional studies and/or ongoing engagement with the community, service authorities and Main Roads WA.

**Develop integrated local land use planning strategies to inform precinct plans, infrastructure, transport and service delivery**

STATUS INITIATIVES

Waterford Triangle Scheme Amendment

**PLANNING AHEAD**

Work continued on the planning of a Town Planning Scheme amendment for the Waterford Triangle, in order to deal with a wide range of planning issues.

**Review and establish contemporary sustainable building, land use and environmental design standards**

STATUS INITIATIVES

Town Planning Scheme Amendments

Town Planning Policy

**OUR APPROACH TO TOWN PLANNING**

A number of Town Planning Scheme amendments were initiated or processed during the year, including:

- Amendment No. 45 – Rezoning and related changes to Southcare on Bickley Crescent in Manning
- Amendment No. 46 – South Perth Station Precinct
- Amendment No. 48 – Revised car bay sizes
- Amendment No. 50 – Liquor stores and small bars
- Amendment No. 52 – Building height limits of Lots 501 and 502 River Way, Salter Point

The Council also adopted a recommendation to the Minister for Planning on the final content of Scheme Amendment No. 46 South Perth Station Precinct.





## YOUR COUNCIL PLANNING POLICIES

The following Council Planning Policies were reviewed and revised versions adopted by the Council in June 2016:

- P301 Community Engagement in Planning Proposals
- P312 Serviced Apartments
- P350.02 Boundary Walls
- P350.03 Car Parking Access, Siting and Design
- P350.04 Additions to Existing Dwellings
- P350.07 Fencing and Retaining Walls
- P350.09 Significant Views.

Planning approvals for new residential developments in	2013/14	2014/15	2015/16
Single houses	139	405	382
Grouped dwellings	20	153	118
Multiple dwellings	2	18	10
Mixed developments	1	13	10

Planning applications that did not require consultation		Planning applications that did require consultation	
2015/16	93 per cent of the 147 planning applications were approved within the targeted timeframe of 60 days.	2015/16	88 per cent of the 418 planning applications approved within the targeted timeframe of 90 days.
2014/15	81 per cent of the 291 planning applications approved within the targeted timeframe of 60 days.	2014/15	73 per cent of the 394 planning applications approved within the targeted timeframe of 90 days.
2013/14	85 per cent of the 263 planning applications were approved within the targeted timeframe of 60 days.	2013/14	79 per cent of the 331 planning applications approved within the targeted timeframe of 90 days.
2012/13	88 per cent of the 253 planning applications were approved within the targeted timeframe of 60 days.	2012/13	84 per cent of the 320 planning applications approved within the targeted timeframe of 90 days.

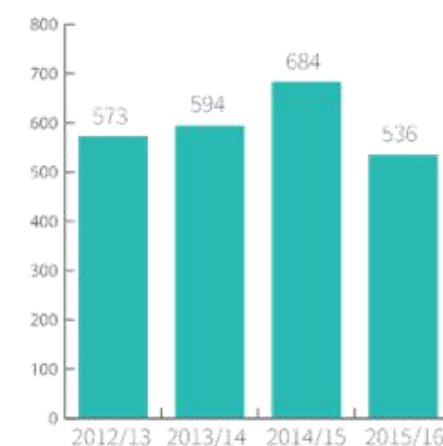
## Building Permits Issued and Estimated Total Value (\$M)



## Demolition Permits Issued and Estimated Total Value (\$M)



## Planning approvals under delegated authority



### Challenges:

- Ensuring the Local Planning Strategy was developed to meet current and future community needs
- Amending Town Planning Scheme and existing Council planning policies in a timely fashion
- Reviewing 882 submissions for the Town Planning Scheme Amendment No. 46, with public opinion sharply divided particularly with respect to absolute building height limits.

### Actions for 2016/17:

- Prepare a draft scheme amendment for the Waterford Triangle area, for preliminary community consultation
- Begin the Canning Highway #ShapeOurPlace Stage 2, including a character assessment of Kensington and South Perth followed by preparation of a draft town planning scheme amendment to implement the character study recommendations. Continue progressing Town Planning Scheme amendments and follow up amendment progress with the Department of Planning on a regular basis
- Prepare new Council Planning Policies, including P318 South Perth Station Precinct application requirements and P350.16 Variations to plot ratio for multiple dwellings and mixed development
- Finalise Amendment No. 47 to the City's Town Planning Scheme No. 6, for the Canning Bridge Activity Centre Plan.





Develop, plan and facilitate vibrant and sustainable community and commercial places



**Develop and facilitate activity centres and community hubs that offer a safe, diverse and vibrant mix of uses**

**STATUS INITIATIVES**

➤ Mends Street Precinct

➤ Ernest Johnson Reserve Master Plan

⌚ Mill Point Node Plan

⌚ Manning Community Facility

⌚ Manning Library Refurbishment

**SMART DEVELOPMENT**

Construction works continued on the Manning Community Hub project, meeting the timeframe and budget targets. A time-lapse camera was installed at the Hub site, producing a short film that was published on the City's website. Located between Bradshaw Crescent and Conochie Crescent, the project will include Manning Library, a community hall, an early years facility to house Manning Toy Library and a new playgroup, child health clinic, sporting clubrooms and new mixed commercial and residential lots.

It also includes an upgrade to James Miller Oval, which was completed during the year in time for the Australian Rules Football season.

To further support the Manning Community Hub project, the City disposed of adjoining Lot 802 Conochie Crescent and acquired an adjoining retail space at Lot 23 Welwyn Avenue. This is planned to create a pedestrian linkage between the existing shops and the Hub's planned new commercial development and community buildings. Extensive community engagement was carried out for the Manning Community Hub and is outlined on page XX of this report.

During the year, all feedback from the Old Mill Redevelopment's revised Millers Pool Concept Plan consultation was reviewed and Council endorsement was received. The Concept Plan includes the planting of native vegetation at Millers Pool and near the Old Mill beach and headland, as well as a carpark upgrade, new picnic and seating areas, improved pedestrian paths and a potential single storey café and food van area. The tender for the Millers Pool civil, structural and landscaping works was approved by Council in May 2016. An application was then submitted to the Department of Planning and Infrastructure for development approval.

As part of the redevelopment's Mill Point Node Plan, a rock wall featuring decorative limestone was constructed from the jetski ramp to the west of the Narrows Bridge. Three headlands and two beaches were also installed to the east of the Narrows Bridge, as well as an accessible ramp and new footpath, with all works finalised ahead of schedule and to budget.

The South Perth Foreshore River Wall and Promenade was officially opened by the Environment and Heritage Minister, Albert Jacob, in April 2016. The City also submitted a \$2.5 million National Stronger Regions Fund grant application to assist the Connect South Upgrade and Redevelopment. This will include construction on the Mends Street foreshore reserve and streetscape between Mill Point Road and the jetty.





**Encourage and facilitate economic development**

**STATUS INITIATIVES**

-  Marketing and promotion of the City of South Perth
-  Economic Development Strategy

**PROMOTING OUR PRECINCTS**

The City contributed \$30,000 towards a new South Perth Urban Walkabout Guide, which was released in November 2015. This featured restaurants, cafes, bars, fashion retail, gifts and homewares, retail and entertainment venues within South Perth's three urban village precincts of Mends, Angelo and Preston Streets.

**FOCUSING ON THE BOTTOM LINE**

The City continued its partnership with Business Enterprise Foundations, hosting monthly workshops for local businesses on leadership, social media, networking, business models and cashflow.

The City is a member of Grow South East. Grow South East comprises of eight south metropolitan local governments, that work together to advocate and lobby on strategic outcomes for the South East Metropolitan corridor.

**Review and manage the impact of the proposed development and transport planning for the Curtin University Precinct and Bentley Technology Park Precinct**

**STATUS INITIATIVES**

-  Curtin University and Bentley Technology Park Precinct

**PROVIDING IMPORTANT INPUT**

As part of the Curtin University and Bentley Technology Park Precinct, the City provided input into the Specialised Activity Centre Structure Plan after attending a number of meetings and reviewing content prepared by the Department of Planning. The Structure Plan will guide decision making, in order to create a centre of excellence for science, technology, education and research.

**Engage the community to develop a plan for vibrant activities and uses on and near foreshore areas and reserves around the City**

**STATUS INITIATIVES**

-  South Perth Foreshore Precinct

**STRONG LIAISON**

The community was engaged extensively to allow the City to plan for vibrant activities and uses on and near foreshore areas and reserves. Projects included the Public Open Space Strategy, Manning Community Hub, Mosquito Management Plan, Ernest Johnson Reserve Master Plan, Old Mill Redevelopment's Millers Pool and the Footpath, Shared Path and Cycle Path Program. For more information on consultation relating to these and other projects, see page XX.

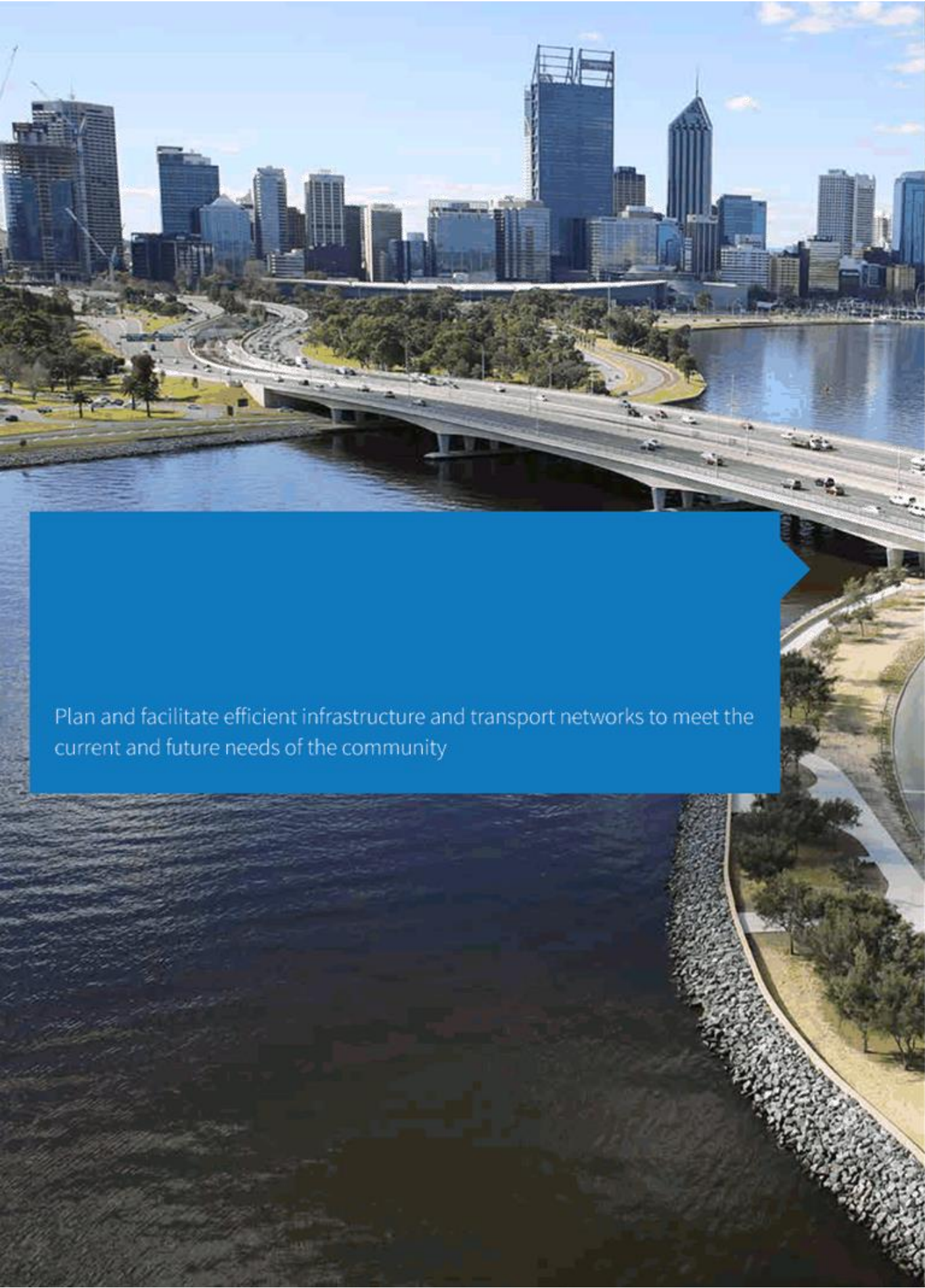
**Challenges:**

- Making cost reductions to the Ernest Johnson Reserve Master Plan, with estimates greater than the original budget allocation.

**Actions for 2016/17:**

- Begin construction on Ernest Johnson Reserve
- Identify a location for the City's tram house
- Finalise construction of the Manning Community Hub project, with the opening set for February 2017
- Finalise the sale of Lot 801 for the Manning Community Hub project
- Continue to provide input into the Curtin University and Bentley Technology Park Precinct's Specialised Activity Centre Structure Plan
- Plan the pedestrian linkage from Welwyn Avenue to the Manning Community Hub.





Plan and facilitate efficient infrastructure and transport networks to meet the current and future needs of the community



TRANSPORT

Advocate for, implement and maintain integrated transport and infrastructure plans in line with best practice asset management and safe systems principles

STATUS INITIATIVES



Canning Bridge Activity Centre Structure Plan



Infrastructure Asset Management and Renewal

OUR FOCUS ON  
INFRASTRUCTURE AND  
TRAFFIC

In December 2015, the Western Australian Planning Commission approved the Canning Bridge Activity Centre Plan, which was prepared following the earlier completion of the Canning Bridge Precinct Vision. The Cities of South Perth and Melville and the Departments of Planning and Transport worked collaboratively with GHD Consultants to prepare the Activity Centre Plan. The Plan is designed to meet community needs and revitalise the precinct for a mix of office, retail, residential, recreational and cultural uses.

Provide and maintain a safe, efficient and reliable transport network based on safe systems principles

STATUS INITIATIVES



Traffic Management and Drainage Capital Works Programs



Parking Strategy



Integrated Transport Plan

MAINTAINING OUR ROADS

With nearly 1.5 million square metres of road pavement, the City undertakes about 38,000 square metres of paving every year in accordance with Best Practice Asset Management Principles. Under the Five Year Road Rehabilitation Program, 13 sections, or 41,300 square metres, of roads were resurfaced, targeting the following areas:

- Jubilee Street – Douglas Avenue to Weston Street
- Marsh Avenue – Griffin Crescent to Parsons Avenue

- Roebuck Drive – Mount Henry Road to Edgewater Road
- Alston Avenue – Canning Highway to Labouchere Road
- Lansdowne Road – Seventh Avenue to George Street
- Griffin Crescent – Marsh Avenue to Welwyn Avenue
- Todd Avenue – Canning Highway to Throssell Street
- McDougall Street – Lockhart Street to Clydesdale Street
- Welwyn Avenue – Griffin Crescent to Hope Avenue
- South Terrace – Canning Highway to Murray Street
- South Terrace – Canning Highway to Coode Street
- Talbot Avenue – Henley Street to Cale Street
- King Edward Street – Angelo Street to Hopetoun Street.





MANAGING TRAFFIC

As part of the Five Year Traffic Management Program, works on the intersection of Manning Road and Ley Street in Manning were completed to modify the traffic signals in order to improve pedestrian movement and reduce crashes. ‘Walk’ and ‘Don’t Walk’ lanterns were installed at the intersection, while a central refuge island was installed in Alston Avenue in Como to provide a safe pedestrian route along Labouchere Road from Como Primary School. A central median was extended in the Como Primary School, to accommodate the illuminated school speed zone signs. Other works included a general upgrade to the threshold treatments in Banksia Terrace and Brandon Street in South Perth at the respective intersections with George Street.

A Local Area Traffic Management Study, which covers an area bounded by Canning Highway, South Terrace and the Kwinana Freeway, was also completed. A large focus of the Study was safe pedestrian movement around Kensington Primary School. Work has commenced on forming recommendations based on the Study.

MANAGING PARKING

Following extensive consultation, outlined on page XX of this Report, a City-wide Parking Strategy was developed by Luxmoore Parking and Safety Consultants and endorsed by Council in May 2016. The aim of the Strategy is to provide a long-term plan for the provision and management of parking. It focuses on travel demand management and sustainable transport, to ensure the existing road network amenity is maintained and improved. During the year, the City began work on the first of 14 individual Operational Parking Management Plans, commencing with the South Perth Station Precinct.

Facilitate a pedestrian and cycle friendly environment

STATUS INITIATIVES



Footpath, Shared Path and Cycle Path Program



Bike Plan

BENEFITING CYCLISTS AND PEDESTRIANS

As part of the Footpath, Shared Path and Cycle Path Program, an additional 700 metres of pathways were added to the City’s 267 kilometres of pathways, and a further 3.1 kilometres of pathways were upgraded. New paths were installed along Edgewater Road from Roebuck Drive to the Kwinana Freeway overpass; in Sulman Avenue from the Letchworth Centre Avenue to Howard Parade and Ranelagh Crescent from Hurlingham Road to Swanview Terrace. A Road Safety Audit was undertaken to support the design for improvement works to the shared use footpath and bicycle route near Kensington Primary School.

In order to expand on the potential of a ‘regional plan’, as identified in the Bike Plan 2011-2016 for the period beyond 2016, a funding application was submitted to the Department of Transport.

Advocate for and facilitate effective management of Swan and Canning River foreshore infrastructure

STATUS INITIATIVES



Foreshore management



Perth Water Foreshore

OUR FORESHORE INFRASTRUCTURE

As a result of previous lobbying that saw the State Government re-commit to \$1.35 million in funding, the South Perth Foreshore River Wall and Path Replacement project was completed. Design work also continued on the concept plan for Millers Pool as part of the Old Mill Redevelopment.

Challenges:

- Coordinating traffic management in heavy use areas during Five Year Traffic Management Program works
- Ensuring around 35,000 square metres of roads were maintained under the Five Year Road Rehabilitation Program
- Balancing property owner and wider community needs when undertaking works under the Footpath, Shared Path and Cycle Path Program
- Deferring two new roundabouts for the Hayman Road and Thelma Street intersection and Hope Avenue and Mount Henry intersection, due to competing Five Year Traffic Management Program works.

Actions for 2016/17:

- Re-commence the Integrated Transport Plan, which was deferred in 2015/16 due to competing demands
- Undertake the individual Operational Parking Management Plans for the new City-wide Parking Strategy
- Finalise recommendations based on the Local Area Traffic Management Study that focuses on safe pedestrian movement around Kensington Primary School
- Continue working on actions from the Kwinana Freeway Foreshore Management Plan, such as holding group meetings and implementing high priority recommendations
- Undertake Five Year Traffic Management Program actions, including the two deferred new roundabouts
- Continue works for the 2016/17 Footpath, Shared Path and Cycle Path Program, considering usage, condition, likely impact of new developments and available funding
- Develop a new Bike Plan for beyond 2016.





Ensure that the City has the organisational capacity, advocacy and governance framework and systems to deliver the priorities identified in the Strategic Community Plan 2015 - 2025



CORPORATE MANAGEMENT

Develop and implement innovative management and governance systems to improve culture, capability, capacity and performance

STATUS INITIATIVES

- State of Sustainability Report
- ⌚ Occupational Health and Safety
- ⌚ Governance Framework
- ⌚ Elected Member leadership
- ⌚ Information technology
- ⌚ Knowledge management
- ⌚ Digital services
- ⌚ Financial Report and Property Database Solution
- ⌚ Enterprise Bargaining Agreement

A SUSTAINABLE CITY

As part of the State of Sustainability Report, a comprehensive review was undertaken of the City's sustainability activities and projects, with identified projects progressed by the City's Infrastructure Services area.

AIMING TO IMPROVE EFFICIENCIES

Work continued on the new Corporate Asset Management System, which records information on City infrastructure assets. Additional assets were recorded into the system to allow users to analyse issues, prepare reports and make decisions based on up-to-date information. For example, around 3,500 street furniture assets were collected using Earthmine street level imagery, while work commenced on a public open space condition survey and a path network condition survey. All building assets were re-valued to 'fair value' by independent expert valuers, APV Valuation and Asset Management. Specialised software was also installed to enable the Corporate Asset Management System to carry out long term planning and identify scheduled and reactive maintenance.

YOUR NEW COUNCIL

A Local Government Ordinary Election was held on 17 October 2015. The elections attracted 15 candidates with the City's newly elected members sworn in at a Special Council Meeting on 19 October 2015. During October and November 2015, the new Council completed induction training sessions for Town Planning and the Local Government Act.





## GOVERNANCE FRAMEWORK UPDATE

The Corporate Governance Framework provides elected members and staff with a Governance Framework that links their role under the *Local Government Act 1995* and relevant legislation, the suite of governance documents and the functions performed by the City. Reviewed annually, this framework underpins and supports the Council in achieving its mission, vision and goals in an open and transparent manner. During the year, the City engaged Talisman Communications to review the framework, benchmarking and assessing it against other local government frameworks. The updated Governance Framework was adopted by the Council in June 2016. The framework aims to ensure best practice, allowing the community to have trust and confidence in decisions made and in the City's systems and processes. The City also developed an online Gift Register that went live in June 2016.

## TRACKING OUR PERFORMANCE

The Audit and Governance Committee became the Audit, Risk and Governance Committee in June 2016, recognising its purpose to ensure the City has a robust and comprehensive risk management approach.

In 2015/16 the Committee considered the Interim Audit Management Letter and External

Audit Plan for 2015 Annual Audit, the 2015 Compliance Audit Return, proposed a Cats Local Law and draft Planning Policy P350.16 'Variation to Plot Ratio for Multiple Dwellings and Mixed Development'. It also undertook reviews of all policies and delegations, including the following:

- Policy P102 – Community Funding Program
- Policy P103 – Communication and Consultation
- Policy P104 – Community Awards
- Policy P106 – City Reserves and Facilities
- Policy P112 – Community Advisory Groups
- Delegation DC115 – Granting Fee Waivers – City Reserves and Facilities
- Delegation DC609 – Leases and Licenses
- Delegation DC616 – Write Off Debts
- Delegation DC686 – Granting Fee Concessions – Development Applications
- The Governance Framework
- The Standing Orders Local Law
- The Code of Conduct.

## INFORMED AND ORGANISED

Occupational health and safety policies, practices and systems were also reviewed in line with corporate governance requirements.

## INFORMATION TECHNOLOGY

From August to November 2015, upgrades of the City's core property and financial system were carried out, along with a major version upgrade of the Customer Relationship Management system. Later in the year, a video conferencing system was installed in the Council Chamber and planning commenced for replacement of the telephone management system.

Development, implementation and testing continued in relation to the introduction of an online Building and Development Application system and an online Facility Booking system. These initiatives were still undergoing refinement after the first round of user testing at year-end and will go 'live' to the public after enhancements and further user testing is completed.

The wide area wireless technology network was also upgraded and certain outstations, including the Collier Park Golf Course, were incorporated into the network during the year.

Investigations were also commenced into two major technology initiatives planned for 2016/17. This included establishment of a new instance of the Core Property and Finance system. Preliminary investigations also began in relation to the selection of a new Library Catalogue Management system to replace the existing ageing system. Funding for each of these projects has been included in the 2016/17 budget.

## Develop and implement a robust Integrated Planning and Reporting Framework comprising a 10-year financial plan, four year corporate plan, workforce plan and asset management plan

STATUS	INITIATIVES
	Australian Business Excellence Framework/ Integrated Planning and Reporting Framework
	Integrated Asset Management System
	Information Technology Strategy
	Corporate Performance Reporting Framework
	Financial suitability and capacity
	Organisational capacity
	Strategic Community Plan – community consultation

## EXCELLENCE IN REPORTING

The 2014/15 Annual Report was adopted by Council in November 2015, with the final Report awarded a Silver Award at the 2016 Australasian Reporting Awards. The report and subsequent audit opinion resulted in a 'clean' audit report, with no areas of non-compliance with legislation and no issues noted during the conduct of the audit.

## STRONG REVIEW

As part of the Integrated Planning and Reporting Framework, the following documents analysed areas relating to the City's approach, deployment, results and improvement – known as the ADRI cycle employed by the Australian Business Excellence Framework

- Long Term Financial Plan 2015/16 – 2024/25: Aligns community aspirations, strategic intent and organisational capacity, helping deliver infrastructure and services in a financially sustainable and affordable manner
- Corporate Plan 2015-2019: Translates the City's strategic direction to specific operational actions and priorities
- Asset Management Plan 2013-2023: Provides core resource information for service providers and facility network users and identifies responsibilities, maintenance standards and inspection regimes
- Workforce Plan 2013-2019: Offers a snapshot of all external and internal influences, to ensure the City is capable of delivering organisational objectives.

## AIMING TO IMPROVE EFFICIENCIES

Work continued on the new Corporate Asset Management System, which records information on City infrastructure assets. Additional assets were recorded into the system, to allow users to analyse issues, prepare reports and make decisions based on up-to-date information. For example, around 3,500 street furniture assets were collected using Earthmine street level imagery, while work commenced on a public open space condition survey and a path network condition survey. All building assets were re-valued to 'fair value' by Independent expert

valuers, APV Valuation and Asset Management. Specialised software was also installed to enable the Corporate Asset Management System to carry out long term planning and identify scheduled and reactive maintenance.

## FINANCIAL SUSTAINABILITY

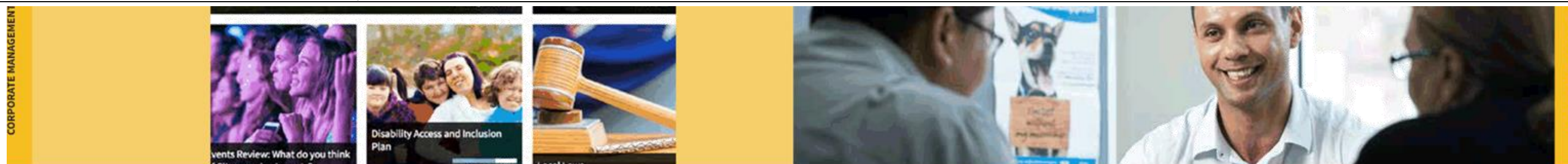
During 2015/16, the City's Long Term Financial Plan was reviewed and updated to reflect the current economic circumstances, organisational capacity and the federal and state political environment.

The 10 year Long Term Financial Plan plays a major role in aligning the community's aspirations, Council's desired service provision model and our financial capacity. It provides an \$800 million financial blueprint for the City's operations between 2015/16 and 2025/26.

The Long Term Financial Plan integrates projects and activities arising from the City's Strategic Community Plan, Asset Management Plans, Service Delivery Plans and other informing strategies. It also guides the effective management of our financial resources to ensure that proposed services can be delivered and that infrastructure renewals and community facilities can be funded as and when required.

The Plan includes detailed funding models for major new community facilities, identifying strategic land sales, grant funding opportunities and responsible use of debt to fund long-lived community assets. It also provides a balanced and sustainable funding model into the future with all proposed initiatives being fully funded and provision made in the second half of the plan for new initiatives or projects to emerge.





The revised Long Term Financial Plan substantially influenced the development of the 2016/17 Budget.

Accountability for delivering against what was proposed to be delivered is effected through the disclosures contained in the 2015/16 Annual Financial Statements.

## INFORMATION TECHNOLOGY UNDER THE MICROSCOPE

During the reporting period, the City worked with an external consultant to develop a contemporary Information Technology Strategy to guide our future technology direction. Major considerations in developing the Strategy included detailed scans of both the internal and external environment, undertaking an assessment against a technology maturity model, creating a service catalogue, building a software inventory and identifying planned major technology projects. The Strategy is built around the following strategic focus areas:

- Engagement, communication and collaboration
- Service delivery and innovation
- Strategic alignment
- Project management
- Governance of ICT operations.

Each focus area has its own key objectives and key initiatives. The major projects and key initiatives are time-lined over a five year horizon and will be resourced and reported upon annually.

## OTHER INITIATIVES

During the year, all human resource policies and practices were reviewed in line with other Councils of similar size and status. Benchmarking continued to be carried out to ensure the City remained competitive with comparable local governments.

**Continue to develop best practice policy and procedure frameworks that effectively guide decision making in an accountable and transparent manner**

STATUS INITIATIVES

 Risk Management




## OUR APPROACH TO RISK MANAGEMENT

The City continues to be acknowledged by its Local Government industry insurers as being a leader in its risk management approach. It is regularly cited as a reference site for peer Local Governments. The City uses a customised process based on the Risk Management Standard AS/NZ ISO 31000:2009 to monitor, identify and assess emerging business, financial, physical and reputation risks. The Risk Management Committee undertakes a comprehensive review of all catalogued risks and in-force risk treatments annually. A detailed report identifying new, priority or successfully treated risks is provided to the Audit, Risk and Governance Committee after the annual review and a further half yearly review each year. No new risks were added during the year, but the successful treatment of some previously identified risks resulted in the downgrading of some previously existing risk levels.

Risks were managed using a suite of risk management treatments such as internal audits, structured maintenance programs, regular and accountable project and financial reporting, staff training, occupational health and safety initiatives, policy and governance frameworks and the Australian Business Excellence Framework. The City also maintained its comprehensive portfolio of business and professional insurances to mitigate losses due to unforeseen circumstances.

**Implement a customer relationship management system that provides a high level of customer responsiveness and satisfaction**

STATUS INITIATIVES

-  Customer service
-  Customer Relationship Management
-  Content managed website

## CUSTOMER SERVICE UNDER THE SPOTLIGHT

To ensure our customer service delivery remained at an industry-leading standard, the City undertook extensive customer-focussed staff training and performed a major upgrade of the Customer Relationship Management (CRM) system to ensure that customers had access to meaningful and relevant self-service information and could lodge service requests online. The City's CRM system remained in high demand in 2015/16, with staff receiving 55,855 contacts through the Customer Contact Centre, compared to 53,157 in 2014/15.

Contacts were 69.3 per cent via telephone, 14.6 per cent via email, 4.3 per cent in person and 11.8 per cent via the website and/or mobile app. In future periods, the City will be looking to further empower its customers to allow them to self-serve at a time and place that suits them.

In conjunction with its major CRM upgrade, the City also substantially progressed new initiatives to facilitate online booking and application lodgement system software in 2015/16. In relation to customer service, the number of repeat customer contacts on single issues reduced during 2015/16. However, the total number of recorded customer contacts remained constant, as customers gained more confidence that their requests would be satisfactorily addressed in a timely and appropriate manner. A number of our customers also chose to make use of the self-help facilities offered through the City website and mobile 'Report It' application, which can be used on smartphone or tablet devices.

The City also undertook benchmarking initiatives to evaluate the quality of customer service delivered in the year and used the results to create specifically tailored training programs. This capacity building exercise was crucial given the City has a customer responsiveness target of satisfactorily resolving 85 per cent or more of our non-planning customer interactions at the first point of contact and more than 75 per cent of the planning ones at the first tier.

## OUR WEBSITE

A major project that was substantially progressed during 2015/16 was the development of a new mobile-responsive, accessible, content managed website. The aim was to deliver an enhanced user experience, provide access to relevant useful information and offer direct interfaces into our core systems. A detailed review and analysis was undertaken collaboratively with our web developers and other external technology partners to consider important matters such as user experience, digital service delivery opportunities, system integrations and mapping and other interfaces. This information was used to inform the strategy for our new website and influenced decisions regarding the information architecture, functional specification, accessibility requirements and web content. Existing website functionality was taken as a minimum base standard and then enhanced to streamline processes, simplify content classification and navigation and improve user experience.

The new website was built using an agile development methodology that allowed for a staged development and testing process. It also enabled the progressive review and edit of all website content to ensure that it reflected accurate and current information and took advantage of cross-promotion opportunities. Final development work and content population was continuing at the end of June 2016. This website launch will coincide with the City's launch of the refreshed logo and branding.





Advocate and represent effectively on behalf of the South Perth community

STATUS INITIATIVES

-  Lobbying Federal and State Government
-  Partnership and stakeholder relationship

LOBBYING AND COMMUNICATIONS ACTIVITIES

As a result of previous lobbying that saw the State Government re-commit to \$1.35 million in funding, the South Perth Promenade and Mends Street River Wall was completed and officially opened by Environment Minister Albert Jacob in April 2016. The first stage of the project, completed late 2015, included replacing the existing dilapidated river wall with a limestone block wall, curved to the river side to mitigate foreshore erosion and predicted sea

level rise. The project also included the installation of new seating and LED lighting and the replacement of surrounding turf. The footpath, now more than five metres wide, provides a safe pedestrian environment and generous area for groups of people to walk along the foreshore.

OUR PARTNERSHIPS

In addition, the City signed a Memorandum of Understanding (MoU) with the Town of Victoria Park in May 2016. Following the now-concluded Metropolitan Local Government Reform process, the City and Town strengthened their existing effective and valuable working relationship. The purpose of the MOU was to formalise the City and the Town's commitment to working together to identify, prioritise and promote opportunities for future cooperation. The City also continued to enhance and foster relationships with key stakeholders and partners, including Perth Zoo.

The City continued its three-year sponsorship agreement with one of

its key stakeholders, the Perth Zoo. The City also continued to sponsor the Local Chamber of Commerce and Industry's Business Excellence Award and maintained its corporate membership with the Urban Development Institute of Australia, Australian Institute of Management and the Committee for Economic Development of Australia.

COMMUNITY FUNDING AND PARTNERSHIPS

The City expended \$170,000 in community funding in 2015/16 which was made up of Individual Development Grants for community members chosen to represent the state or nation, general community grants for specific projects in the local community and a variety of partnership arrangements where particular groups or organisations provide services or programs to the local community that assist the City to meet strategic imperatives. Some of these partnerships include Southcare, Perth Zoo, South Perth Lions Club, Constable Care and Moorditj Keila Aboriginal Group.

COMMUNITY FUNDING FOR FINANCIAL YEAR 2015/16

Individual Development Grants	
National 38 @ \$200 = \$7,600	Total \$10,600
International 10@\$300 = \$3,000	
Community Grants Quick Response	
7 grants @ \$1,000 ea	Total \$7,000
	<b>TOTAL GRANTS \$17,600</b>

Challenges:

- Work on the Corporate Asset Management System was delayed due to a prolonged period of staff absence.

Actions 2016/17:

- Prepare for the October 2017 Council election
- Offer software training to all relevant staff for the Corporate Asset Management System
- Review the Five Year Plant and Fleet Program
- Launch the new website in August 2016.







## USEFUL CONTACTS

### ADMINISTRATION OFFICE

South Perth Civic Centre, Cnr Sandgate St and South Tce,  
South Perth WA 6151

Phone (08) 9474 0777

Fax (08) 9474 2425

Email [enquiries@southperth.wa.gov.au](mailto:enquiries@southperth.wa.gov.au)

Office hours Monday - Friday: 8.30am to 5pm

### OPERATIONS CENTRE

199 Thelma St, Como WA 6152

Phone (08) 9474 0900

Fax (08) 9367 9292

Email [operations@southperth.wa.gov.au](mailto:operations@southperth.wa.gov.au)

Office hours Monday - Friday: 8.30am to 5pm

### GEORGE BURNETT LEISURE CENTRE

George Burnett Park, Manning Rd, Karawara WA 6152

Phone (08) 9474 0855

Opening hours Monday - Friday: 8.30am to 9pm, Saturday  
- Sunday: 8.30am to 6pm

### COLLIER PARK GOLF COURSE

Hayman Rd, Como WA 6152

Phone (08) 9484 1666

Fax (08) 9313 1744

Email [collierparkgolf@iinet.net.au](mailto:collierparkgolf@iinet.net.au)

### SOUTH PERTH LIBRARY

Cnr Sandgate St and South Tce, South Perth WA 6151

Phone (08) 9474 0800

Fax (08) 9474 2425

Email [southperthlib@southperth.wa.gov.au](mailto:southperthlib@southperth.wa.gov.au)

Opening hours Monday: 9.30am to 5.30pm Tuesday -  
Thursday: 9.30am to 7pm, Friday: 9.30am to 5.30pm,  
Saturday: 10am to 4pm

### MANNING LIBRARY

Manning Rd, Manning WA 6152

Phone (08) 9450 4450

Fax (08) 9450 6203

Email [manninglib@southperth.wa.gov.au](mailto:manninglib@southperth.wa.gov.au)

Opening hours Monday - Tuesday: 9.30am to 5.30pm,  
Wednesday: 9.30am to 7pm, Thursday - Friday: 9.30am to  
5.30pm, Saturday: 10am to 2pm

### SOUTH PERTH SENIOR CITIZENS CENTRE

53 Coode St, South Perth WA 6151

Phone (08) 9367 9880

Email [spsc@bigpond.com](mailto:spsc@bigpond.com)

Opening hours Monday - Sunday: 8.30am to 4pm

### MANNING SENIOR CITIZENS CENTRE

3 Downey Dr, Manning WA 6152

Phone (08) 9450 6273

Email [manningseniors@bigpond.com](mailto:manningseniors@bigpond.com)

Opening hours Monday - Sunday: 8.30am to 4pm



9474 0777  
[enquiries@southperth.wa.gov.au](mailto:enquiries@southperth.wa.gov.au)  
[southperth.wa.gov.au](http://southperth.wa.gov.au)



#discoversouthperth



## **CITY OF SOUTH PERTH ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2016**

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**CITY OF SOUTH PERTH  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2016**

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**Local Government Act 1995**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the City of South Perth comprising the annual financial report and supporting notes and other information for the year ended 30 June 2016 are, in my opinion, properly drawn up to present fairly the financial position of the City of South Perth at 30 June 2016 and the results of the City's operations for the year then ended in accordance with Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and Regulations under that act.

Signed as authorisation of issue on the                      day of                      , 2016.

Geoff Glass  
CHIEF EXECUTIVE OFFICER



**CITY OF SOUTH PERTH  
STATEMENT OF PROFIT OR LOSS BY FUNCTION / PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2016**

Details	Note	Budget \$	2016 \$	2015 \$
<b>REVENUE</b>	3,4			
General Purpose Funding		36,817,923	36,719,354	36,259,900
Governance		105,000	150,156	296,815
Law, Order & Public Safety		110,000	136,359	330,440
Education		0	0	0
Health		116,000	136,536	111,496
Welfare		0	0	0
Housing		1,558,592	1,652,154	1,502,515
Community Amenities		7,021,550	6,988,139	5,843,999
Recreation & Culture		4,289,950	4,349,843	5,447,859
Transport		2,112,000	2,130,187	2,246,169
Economic Services		660,250	766,913	647,571
Other Property & Services		134,500	122,544	184,187
		<b>52,925,765</b>	<b>53,152,185</b>	<b>52,870,951</b>
<b>EXPENSES</b>	3,4			
General Purpose Funding		332,757	328,680	323,688
Governance		7,228,028	6,360,324	6,334,425
Law, Order & Public Safety		839,457	874,180	843,358
Education		70,500	66,015	104,569
Health		559,037	562,162	482,600
Welfare		510,841	493,901	497,313
Housing		2,275,207	2,406,393	2,394,308
Community Amenities		9,514,960	9,300,811	8,770,866
Recreation & Culture		17,807,009	17,495,088	16,968,046
Transport		14,401,573	15,241,238	12,892,744
Economic Services		833,070	873,801	724,346
Other Property & Services		612,928	741,358	648,060
		<b>54,985,367</b>	<b>54,743,951</b>	<b>50,984,323</b>
<b>BORROWING EXPENSES</b>	4			
General Purpose Funding		349,247	329,739	334,313
Recreation & Culture		212,126	186,820	202,279
		<b>561,373</b>	<b>516,559</b>	<b>536,592</b>
<b>DISPOSAL OF ASSETS</b>	4			
Profit on Disposal of Assets		3,891,467	3,355,811	24,321,961
Loss on Disposal of Assets		(0)	(26,991)	(35,473)
<b>PROFIT / (LOSS) ON DISPOSAL</b>		<b>3,891,467</b>	<b>3,328,820</b>	<b>24,286,488</b>
<b>GRANTS - ASSET DEVELOPMENT</b>	4	<b>3,707,000</b>	<b>3,714,558</b>	<b>1,752,015</b>
<b>MOVEMENT IN EQUITY</b>	12	<b>(0)</b>	<b>(58,164)</b>	<b>(37,336)</b>
<b>REVALUATION DECREMENT</b>		<b>(0)</b>	<b>(0)</b>	<b>(310,313)</b>
<b>NET RESULT</b>		<b>\$4,977,492</b>	<b>\$4,876,889</b>	<b>\$27,040,890</b>

The accompanying notes form part of the financial statements



**CITY OF SOUTH PERTH  
STATEMENT OF PROFIT OR LOSS BY NATURE & TYPE  
FOR THE YEAR ENDED 30 JUNE 2016**

<b>Details</b>	<b>Note</b>	<b>Budget \$</b>	<b>2016 \$</b>	<b>2015 \$</b>
<b>REVENUE</b>	3,4			
Rates Revenue		32,906,251	32,903,932	31,293,887
Fees & Charges		14,158,880	14,175,275	14,378,103
Grants & Subsidies - Operational		1,140,000	1,141,400	2,553,541
Contributions & Reimbursements		394,000	532,806	640,455
Interest Revenue		2,629,084	2,523,789	2,691,552
Service Charges		0	41	0
Other Revenue		1,697,550	1,874,944	1,313,413
		<b>52,925,765</b>	<b>53,152,187</b>	<b>52,870,951</b>
<b>EXPENSES</b>	3,4			
Employee Expenses		20,849,947	20,453,461	19,398,285
Materials & Contracts		20,281,169	18,804,203	17,532,042
Utilities & Insurances		2,588,500	2,642,316	2,542,890
Depreciation		9,365,750	11,121,276	9,424,260
Amortisation Expense		72,000	72,252	56,012
Other Expenses		1,828,001	1,650,443	2,030,834
		<b>54,985,367</b>	<b>54,743,951</b>	<b>50,984,323</b>
<b>BORROWING EXPENSES</b>	4			
Interest Expense		<b>561,373</b>	<b>516,559</b>	<b>536,592</b>
<b>DISPOSAL OF ASSETS</b>	4			
Profit on Disposal of Assets		3,891,467	3,355,811	24,321,961
Loss on Disposal of Assets		(0)	(26,991)	(35,473)
<b>PROFIT / (LOSS) ON DISPOSAL</b>		<b>3,891,467</b>	<b>3,328,820</b>	<b>24,286,488</b>
<b>GRANTS - ASSET DEVELOPMENT</b>	4			
Grants - Asset Acquisition		<b>3,707,000</b>	<b>3,714,558</b>	<b>1,752,015</b>
<b>MOVEMENT IN EQUITY</b>	12	<b>(0)</b>	<b>(58,164)</b>	<b>(37,336)</b>
<b>REVALUATION DECUREMENT</b>	40	<b>(0)</b>	<b>(0)</b>	<b>(310,313)</b>
<b>NET RESULT</b>		<b>\$4,977,492</b>	<b>\$4,876,889</b>	<b>\$27,040,890</b>

The accompanying notes form part of the financial statements



**CITY OF SOUTH PERTH  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2016**

Details	Note	Budget \$	2016 \$	2015 \$
<b>NET RESULT</b>		<b>4,977,492</b>	<b>4,876,889</b>	<b>27,040,890</b>
(as disclosed on Statement of Profit or Loss)				
<b>OTHER COMPREHENSIVE INCOME</b>				
Gain (Loss) on Revaluation of Land	23, 39	0	520,000	0
Gain (Loss) on Revaluation of Buildings	23, 39	0	2,447,412	6,390,696
Gain (Loss) on Revaluation of Furniture	23, 39	0	30,000	0
Gain (Loss) on Revaluation of Artworks	23, 39	0	0	9,445
Gain (Loss) on Revaluation of Roads	23, 40	0	63,819,385	16,156,885
Gain (Loss) on Revaluation of Paths	23, 40	0	1,257,870	404,670
Gain (Loss) on Revaluation of Drainage Asset	23, 40	0	(56,361)	(24,895,119)
Gain (Loss) on Revaluation of Parks Assets	23, 40	0	1,137,746	49,670,906
Gain (Loss) on Revaluation of St Furniture	23, 40	0	168,582	0
Net Gain (Loss) on Revaluation of Assets		0	69,324,634	47,737,483
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>0</b>	<b>69,324,634</b>	<b>47,737,483</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>\$4,977,492</b>	<b>\$74,201,523</b>	<b>\$74,778,373</b>

The accompanying notes form part of the financial statements



**CITY OF SOUTH PERTH  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2016**

Details	Note	2016 \$	2015 \$
<b>CURRENT ASSETS</b>			
Cash & Cash Equivalents	5, 35	66,606,660	72,376,870
Trade & Other Receivables	6	1,844,114	2,965,050
Inventories - Materials	7	129,768	106,238
Assets Held for Sale	8	134,792	2,180,348
Other Current Assets	9	616,951	818,186
<b>TOTAL CURRENT ASSETS</b>		<b>69,332,285</b>	<b>78,446,692</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	10	1,822,443	2,091,973
Assets Held for Sale	11	766,464	946,464
Investments	12	226,041	284,205
Property, Plant & Equipment	13, 39	384,166,128	368,082,798
Infrastructure	14, 40	312,388,767	244,849,679
Intangibles	15	896,667	627,761
<b>TOTAL NON-CURRENT ASSETS</b>		<b>700,266,510</b>	<b>616,882,880</b>
<b>TOTAL ASSETS</b>		<b>769,598,795</b>	<b>695,329,572</b>
<b>CURRENT LIABILITIES</b>			
Trade & Other Payables	16	3,969,667	7,651,205
Borrowings	17, 38	1,392,360	1,149,859
Provisions	18	3,769,965	4,011,833
Leaseholder Liability	19	29,940,576	29,921,148
<b>TOTAL CURRENT LIABILITIES</b>		<b>39,072,568</b>	<b>42,734,045</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	20, 38	11,689,036	8,081,397
Provisions	21	406,185	284,648
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>12,095,221</b>	<b>8,366,045</b>
<b>TOTAL LIABILITIES</b>		<b>51,167,789</b>	<b>51,100,090</b>
<b>NET ASSETS</b>		<b>\$718,431,006</b>	<b>\$644,229,482</b>
<b>EQUITY</b>			
Retained Surplus		122,884,178	110,437,627
Reserves - Cash Backed	22	51,759,380	59,329,041
Revaluation Surplus	23	543,787,448	474,462,814
<b>TOTAL EQUITY</b>		<b>\$718,431,006</b>	<b>\$644,229,482</b>

The accompanying notes form part of the financial statements



**CITY OF SOUTH PERTH  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2016**

Details	Note	Retained Surplus \$	Cash Reserves \$	Revaluation Surplus \$	Total Equity \$
<b>Balance as at 1 July 2014</b>		107,564,020	36,227,587	425,659,503	569,451,110
<b>Revaluation Write back on Assets Held for Sale - Buildings</b>	23	(1,065,828)	0	1,065,828	0
<b>Comprehensive Income</b>					
Net Operating Result		27,040,890	0	0	27,040,890
Other Comprehensive Income - Revaluation of Non Current Assets	23	0	0	47,737,483	47,737,483
Total Comprehensive Income		27,040,890	0	47,737,483	74,778,373
<b>Reserve Movements</b>					
Transfer to Reserve	22	(35,284,066)	35,284,066	0	0
Transfer from Reserves	22	12,182,612	(12,182,612)	(0)	0
Total Reserve Movements		(23,101,455)	23,101,455	0	0
<b>Balance at 30 June 2015</b>	22, 23	<b>\$110,437,627</b>	<b>\$59,329,041</b>	<b>\$474,462,814</b>	<b>\$644,229,482</b>
<b>Balance as at 1 July 2015</b>		110,437,627	59,329,041	474,462,814	644,229,482
<b>Comprehensive Income</b>					
Net Operating Result		4,876,889	0	0	4,876,889
Other Comprehensive Income - Revaluation of Non Current Assets	23	0	0	69,324,634	69,324,634
Total Comprehensive Income		4,876,889	0	69,324,634	74,201,523
<b>Reserve Movements</b>					
Transfer to Reserve	22	(12,713,753)	12,713,753	0	0
Transfer from Reserves	22	20,283,414	(20,283,414)	(0)	0
Total Reserve Movements		7,569,661	(7,569,661)	0	0
<b>Balance at 30 June 2016</b>	22, 23	<b>\$122,884,177</b>	<b>\$51,759,380</b>	<b>\$543,787,448</b>	<b>\$718,431,006</b>

The accompanying notes form part of the financial statements



**CITY OF SOUTH PERTH  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2016**

Details	Note	Budget \$	2016 \$	2015 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates Revenue		32,731,251	32,780,113	31,275,198
Fees & Charges		15,770,280	15,531,355	18,017,173
Interest Revenue		2,791,084	2,720,930	2,425,261
Other Revenue		1,164,687	2,399,435	1,955,260
Grants - Operating		992,000	1,148,800	2,556,297
Service Charges		50,275	22,433	183,926
GST Refunded by ATO		1,434,575	5,017,125	0
Total Operating Cash Receipts		54,934,152	59,620,191	56,413,115
<b>Payments</b>				
Employee Costs		(20,935,841)	(20,446,031)	(18,986,443)
Materials & Contracts		(19,933,694)	(24,981,587)	(20,504,435)
Interest Expense		(722,560)	(522,416)	(542,162)
Utilities & Insurance Costs		(2,395,725)	(2,696,884)	(2,524,152)
Other Expenses		(1,558,056)	(1,650,444)	(2,030,835)
GST Payable to ATO		(0)	(0)	(1,611,497)
Total Operating Cash Payments		(45,545,876)	(50,297,362)	(46,199,524)
<b>Net Cash Flow from Operating Activities</b>	<b>35</b>	<b>9,388,276</b>	<b>9,322,828</b>	<b>10,213,591</b>
<b>Investing Activities</b>				
Proceeds from Sale of Land		4,660,659	1,620,000	27,310,000
Proceeds of Sale of Property, Plant & Equipment		328,330	441,683	249,667
Proceeds of Deferred Settlement Land Sale		565,356	565,356	565,356
Purchase / Construction of Assets	39,40	(35,690,815)	(25,567,528)	(10,866,362)
Grants for Development of Assets	4	3,185,000	3,714,558	1,968,885
<b>Net Cash used in Investing Activities</b>		<b>(26,951,470)</b>	<b>(19,225,931)</b>	<b>19,227,546</b>
<b>Financing Activities</b>				
Repayment of Borrowings	38	(1,278,611)	(1,149,859)	(1,632,687)
Self-Supporting Loan Receipts		263,326	263,325	252,160
Incoming (Outgoing) CPV Contributions	19	750,000	19,428	598,802
Proceeds from Borrowings	38	5,000,000	5,000,000	100,000
Self Supporting Loan Advanced	38	(0)	(0)	(100,000)
<b>Net Cash Flow from Financing Activities</b>		<b>4,734,715</b>	<b>4,132,894</b>	<b>(781,725)</b>
<b>Net Increase / (Decrease) in Cash Held</b>		<b>(12,828,479)</b>	<b>(5,770,209)</b>	<b>28,659,412</b>
Cash & Cash Equivalents at Beginning of Year		72,819,512	72,376,869	43,717,458
<b>Cash &amp; Cash Equivalents at End of Year</b>	<b>35</b>	<b>\$59,991,033</b>	<b>\$66,606,660</b>	<b>\$72,376,870</b>

The accompanying notes form part of the financial statements



**CITY OF SOUTH PERTH  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2016**

<b>Details</b>	<b>Note</b>	<b>Budget \$</b>	<b>2016 \$</b>	<b>2015 \$</b>
<b>OPERATING REVENUE (Excluding Rates)</b>				
General Purpose Funding		4,079,672	3,815,422	4,966,013
Governance		75,000	150,156	296,815
Law, Order & Public Safety		103,000	136,359	330,440
Education		0	0	0
Health		95,500	136,536	111,496
Welfare		0	0	0
Housing		1,570,593	1,652,154	1,502,515
Community Amenities		7,161,550	6,988,139	5,843,999
Recreation & Culture		4,280,950	4,349,843	5,447,859
Transport		1,948,000	2,130,187	2,246,169
Economic Services		620,250	766,913	647,571
Other Property & Services		108,500	122,545	184,187
<b>Total Operating Revenue Excluding Rates</b>		<b>20,043,015</b>	<b>20,248,254</b>	<b>21,577,064</b>
<b>OPERATING EXPENDITURE</b>				
General Purpose Funding		(797,004)	(716,583)	(695,338)
Governance		(6,576,028)	(6,360,324)	(6,334,425)
Law, Order & Public Safety		(779,457)	(874,180)	(843,358)
Education		(70,500)	(66,015)	(104,569)
Health		(559,037)	(562,162)	(482,600)
Welfare		(510,841)	(493,901)	(497,313)
Housing		(2,251,707)	(2,406,393)	(2,394,308)
Community Amenities		(8,877,960)	(9,300,811)	(8,770,866)
Recreation & Culture		(18,930,135)	(17,681,908)	(17,170,326)
Transport		(13,448,573)	(15,241,238)	(13,203,057)
Economic Services		(773,070)	(873,801)	(724,346)
Other Property & Services		(329,928)	(741,358)	(648,054)
<b>Total Operating Expenditure</b>		<b>(53,904,240)</b>	<b>(55,318,673)</b>	<b>(51,868,560)</b>
<b>Net Operating Result - Excluding Rates</b>		<b>(33,861,225)</b>	<b>(35,070,419)</b>	<b>(30,291,496)</b>
<b>Adjust for Cash Budget Requirements</b>				
Depreciation of Assets	4	10,395,250	11,121,276	9,424,260
Amortisation Expense	4	48,000	72,252	56,013
Revaluation Decrement - Street Furniture	4	0	0	310,313
Movement in Employee Benefit Provisions	21	0	121,536	(25,363)
Movement in CPV Liability	19	750,000	19,428	598,802
Movement in Deferred Pensioner Rates	10	(4,697)	(5,726)	(14,578)
Movement in Non Current Debtors - UGP	10	0	0	13,444
Movement in Non Current Investment	12	0	58,164	37,336
<b>Net Non Cash Items</b>		<b>11,188,553</b>	<b>11,386,930</b>	<b>10,403,227</b>

The accompanying notes form part of the financial statements



**CITY OF SOUTH PERTH  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2016**

Details	Note	Budget \$	2016 \$	2015 \$
<b>ACQUISITIONS - NON CURRENT ASSETS</b>				
Acquisition of Buildings	39	(1,293,000)	(397,049)	(1,333,539)
Acquisition of Land	39	(600,000)	(493,871)	(0)
Acquisition of Furniture	39	(545,000)	(0)	(7,654)
Acquisition of Technology	39	(417,000)	(191,776)	(207,503)
Acquisition of Plant & Equipment	39	(183,400)	(65,887)	(133,733)
Acquisition of Mobile Plant	39	(1,264,415)	(1,496,007)	(1,252,574)
Construction of Infrastructure Assets	40	(13,356,000)	(7,835,269)	(4,342,714)
Acquisition of Artworks	39	(120,000)	(75,601)	(36,000)
Acquisition of Software	15	(370,000)	(341,158)	(202,371)
WIP - Property Plant & Equipment	13	(16,307,000)	(13,579,925)	(787,556)
WIP - Infrastructure	14	(1,235,000)	(1,277,344)	(3,082,657)
Total Cash Demand for Asset Acquisition		(35,690,815)	(25,753,887)	(11,386,301)
<b>REPAYMENT OF LOANS</b>				
Loan Principal Repayments	38	(1,278,611)	(1,149,859)	(1,632,689)
Self Supporting Loan Advanced	38	(0)	(0)	(100,000)
Total Cash Demand for Loan Repayments		(1,278,611)	(1,149,859)	(1,732,689)
<b>Net Capital Expenditure</b>		<b>(36,969,426)</b>	<b>(26,903,746)</b>	<b>(13,118,990)</b>
<b>CAPITAL REVENUES</b>				
Proceeds from Disposal of Land	4	5,255,712	1,620,000	27,310,000
Proceeds from Asset Disposals	4	328,330	441,684	249,667
Cash Deposit Received - Deferred Land Sale		565,356	1,130,712	0
Grants for Acquisition of Assets	4	3,185,000	3,714,558	1,752,015
Proceeds of New Loans	38	5,000,000	5,000,000	100,000
Self Supporting Loan Repayments Recouped	38	263,326	263,325	252,160
<b>Net Capital Revenues</b>		<b>14,597,724</b>	<b>12,170,279</b>	<b>29,663,842</b>
<b>RESERVE TRANSFERS</b>				
Transfers to Reserves	22	(14,534,793)	(12,713,753)	(35,284,067)
Transfers from Reserves	22	20,931,744	20,283,414	12,182,612
<b>Net Reserve Transfers</b>		<b>6,396,951</b>	<b>7,569,661</b>	<b>(23,101,455)</b>
<b>Net Funds Demand</b>		<b>(38,647,423)</b>	<b>(30,847,295)</b>	<b>(26,444,872)</b>
Add				
Opening Position - Surplus (Deficit)		8,642,782	7,366,589	2,517,574
Less				
Closing Position - (Surplus) Deficit	31	(2,776,610)	(9,423,226)	(7,366,589)
<b>AMOUNT TO BE MADE UP FROM RATES</b>		<b>(\$ 32,781,251)</b>	<b>(\$32,903,932)</b>	<b>(\$31,293,887)</b>

The accompanying notes form part of the financial statements



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**I. SUMMARY OF ACCOUNTING POLICIES**

The significant policies which have been adopted in the preparation of these financial statements are:

**(a) Basis of Preparation**

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

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

**(b) The Local Government Reporting Entity**

All Funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report. In the process of reporting on the local government as a single entity, all inter-fund transactions and balances have been eliminated upon consolidation.

**(c) Critical Accounting Estimates**

Preparation of these financial statements to conform to Australian Accounting Standards has required management to make professional judgements and estimates that may affect the application of policies and the reported amounts of assets, liabilities, revenues and expenses.

All such estimates are based on historical experience and other factors that are believed to be reasonable under the circumstances. This experience and other relevant factors combine to form the basis for making professional judgements about the carrying values of assets and liabilities that may not otherwise be readily apparent. Realised actual results may therefore differ from these professional estimates.

**(d) Comparatives**

Where it is applicable, prior year comparative figures have been adjusted to reflect changes in presentation for the current year. Budget comparisons (excluding the Rate Setting Statement and Statement of Cash Flows) reflect the revised budget as amended by Budget Reviews conducted during the year.

**(e) Rounding of Figures**

Figures in this financial report, other than the rate in the \$, are rounded to the nearest dollar.

**(f) Allocation of Corporate Costs**

Allocation of corporate costs using Activity Based Costing principles has been included in this financial report. This allocation of costs has a neutral impact upon the overall operating result of the City but results in a more accurate reflection of the costs of providing specific services by incorporating an allocation for corporate services provided to other service areas.

**(g) Goods & Services Tax**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST) except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the Statement of Financial Position. Cash flows are included in the Statement of Cash Flows on a gross basis. The GST components of cash flows arising from investing and financing activities recoverable from or payable to the ATO are classified as operating cash flows in the statement.

**(h) Cash and Cash Equivalents**

Cash and cash equivalents include cash held in bank accounts, deposits held at call and term deposits with financial institutions.



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(i) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the City obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating year or earlier upon receipt of the rates. Control over granted assets is normally obtained upon their receipt or upon prior notification that a grant has been secured. Contributions over which the City has control but which had not been received at reporting date are accrued and recognised as receivable.

**(j) Investments & Other Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

The effective interest method used is to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability.

Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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

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

**(ii) Loans and receivables**

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

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



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(j) Investments & Other Financial Instruments (Continued)**

**(iii) Held-to-maturity investments**

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

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

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

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

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

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

**(v) Financial liabilities**

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

**Impairment**

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

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

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

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses.

After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(j) Investments & Other Financial Instruments (Continued)**

**De-recognition**

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

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

**(k) Inventories - Stores and Materials**

Inventories held at reporting date have been valued at the lower of cost and net realisable value.

**(l) Assets Held for Sale**

Land (and the buildings affixed to it) specifically identified as 'Held for Sale' in the City's Long Term Financial Plan has been independently valued at net realisable value for disposal purposes but is recorded in the financial statements at the lower of net realisable value or cost.

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

**(m) Trade & Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business. The receivables are carried at their nominal amounts due less a provision for impairment of debts. The likelihood of collecting debts is reviewed on an ongoing basis. Debts that are recognised as uncollectible are written off when identified. A provision for impaired debts is made when there is objective evidence that the debt will not be collectible.

**(n) Infrastructure, Property, Plant and Equipment**

Each class of fixed assets within the property, plant and equipment or infrastructure groupings, is carried at fair value, or for assets acquired / disposed of since revaluation date at cost, as indicated, less, where applicable, any accumulated depreciation and impairment losses.

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

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

During the year ended June 2013, the City commenced the process of adopting fair value in accordance with the regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the statutory requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established.

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



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(n) Infrastructure, Property, Plant and Equipment (Continued)**

**Land Under Control**

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance. Council has included such crown land (which comes under this regulation) in its 2012/2013 and subsequent annual financial statements.

**Initial Recognition and Measurement between Mandatory Revaluation Dates**

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

**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 action reflects the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads. Local Government (Financial Management) Regulation 16 (a)(i) prohibits local governments from recognising such land as an asset.

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

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

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

**Depreciation**

The depreciable amounts of all non-infrastructure fixed assets excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements. Infrastructure Assets are depreciated based on the asset component condition with most asset classes able to be reliably assessed by inspection with the exception of drainage assets which are valued using (reliable) age data as a reasonable proxy for condition.



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(n) Infrastructure, Property, Plant and Equipment (Continued)**

**Depreciation**

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

• Artwork	50 years
• Buildings	15 - 200 years (based on components)
• Plant and Equipment	10 years
• Furniture and Fittings	10 years
• Computer Equipment	3 - 10 years
• Mobile Plant	3 - 10 years
• Infrastructure - Roads	20 - 60 years for individual components
• Infrastructure - Drains	100 years
• Infrastructure - Paths	40 - 60 years dependent on path type
• Infrastructure - Street Furniture	20 years
• Infrastructure - Parks Equipment	20 years
• Foreshore Assets	100 years

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

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

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

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

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

**Impairment of Assets**

In accordance with Australian Accounting Standards, the City's assets other than inventories are assessed at each reporting date to determine whether or not there is any indication that they may be impaired. Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with the provisions of AASB 136 Impairment of Assets - and appropriate adjustments are made. An impairment loss is recognised whenever the carrying amount of an asset or its cash generating capacity exceeds its recoverable amount. Impairment losses are recognised immediately in the Statement of Comprehensive Income.

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

**(o) Intangibles**

**(i) Easements**

Local governments are required to recognise easements in their financial statements where the asset can be identified and reliably measured. The City has easements over certain small portions of land but it is not possible to reliably measure these. Accordingly they are recognised at nil value.



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**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(o) Intangibles**

**(ii) Software**

Costs incurred in developing software that will contribute to future period financial benefits through revenue generation or cost reduction are capitalised to software and systems. Costs capitalised include external direct costs of software development including consultancy, programming and data migration services. Amortisation is calculated on a straight line basis over 10 years. Technology development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility and where the City has an intention and ability to use the asset.

**(p) Trade & Other Payables**

Trade and other payables represent liabilities for goods and services that are unpaid at the end of the reporting period. The liability arises when the City becomes obligated to make future payments in respect of those goods and services. These amounts are generally unsecured.

**(q) Borrowings**

All loans and borrowings are initially recognised at fair value less directly attributable transaction costs. Following initial recognition, interest bearing loans and borrowings are measured at amortised cost. Fees paid on the establishment of loan facilities that are yield related are included in the carrying amount of the borrowings. Interest bearing loans and borrowings are classified as current liabilities unless the City has an unconditional right to defer settlement of that liability for at least 12 months after balance date.

**(r) Employee Entitlements**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

Any re-measurements 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. Employee entitlement benefits accumulated as a result of employees rendering services up to the reporting date are accrued annually. These benefits include wages and salaries, annual leave, long service leave and other relevant associated costs such as superannuation and workers compensation premiums.

**(s) Superannuation**

Superannuation expense for the period reflects the City's contribution to the WA Local Government Superannuation Fund which provides benefits to the City's employees. The plan is a cash accumulation scheme and the City bears no liability for obligations that may otherwise arise if the scheme were a defined benefit scheme.



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(c) Trust Funds**

The City is required under the Local Government Act to maintain a separate and distinct Trust Fund to account for all monies held by way of deposit or in trust for any person, all monies held on behalf of the Government for specific purposes, and all monies and property held in trust for any charitable or public purpose. The City performs only a custodial role in respect of these monies, and they cannot be used for City purposes. All Trust funds and the related liabilities to repay those deposits and bonds are excluded from the annual financial statements.

**(u) Leaseholder Liability**

The leaseholder liability represents the City's obligation to repay the unit lease purchase price (less the deposit premium and refurbishment levy) paid by residents of the Collier Park Village upon individual leaseholders relinquishing their leases.

As the City does not have a right to defer settlement of the refund for more than one year upon a lease being relinquished, the entire liability is required to be disclosed as a Current Liability.

Notwithstanding this, the City recognises that only a portion of the leases for units within the complex will be relinquished in the next twelve months. Whilst there is some subjectivity in establishing the rate of turnover in tenancies and the quantum of payments to individual leaseholders in different stages of the complex, the City establishes a historical rolling five year average of the number of vacated units and then applies that percentage (7.3%) to the overall leaseholder liability to determine the anticipated obligation likely to become due in the next twelve months. This classification of the liability showing the timing of anticipated cash outflows is detailed in Note 37 to these financial statements. An amount greater than the outgoing payment for the next twelve months is quarantined in a cash-backed reserve maintained specifically for this purpose.

**(v) Operating Leases**

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

**(w) Investments in Associates**

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

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

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

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

**Interests in Joint Ventures**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required. Separate joint ventures providing the joint venturers with an interest in the net assets are classified as a joint venture and are accounted for using the equity method.



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**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(x) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months.

Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for Assets Held for Sale which is classified as either current or non-current based on the City's intentions to release land for sale.

**(y) Fair Value Measurement of Assets & Liabilities**

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide: Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

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

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

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

**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.



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(y) Fair Value Measurement of Assets & Liabilities (Continued)**

**Valuation techniques**

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

**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 reflect the current replacement cost of an asset at current service capacity.

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

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

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

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the City for the annual reporting period ended 30 June 2016. The City's assessment of these new standards and interpretations is set out below.

<b>Title &amp; Topic</b>	<b>Issued</b>	<b>Applies</b>	<b>Impact on Statements</b>
AASB 9 - Financial Instruments (incorporating AASB 2014 - 7 and AASB 2014 - 8)	Dec 14	1 Jan 18	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 City's financial assets, its effect is not expected to be material.
AASB 15: Revenue from Contracts with Customers	Dec 14	1 Jan 19	This standard establishes the principles for entities reporting information about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The impact of this standard depends on the nature of future transactions between the City and those third parties.



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

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

<b>Title &amp; Topic</b>	<b>Issued</b>	<b>Applies</b>	<b>Impact on Statements</b>
AASB 16 Leases	Feb 16	1 Jan 19	<p>Under AASB 16, there is no longer a distinction between finance and operating leases. Lessees now bring to account a right-to-use asset and the lease liability onto their 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 are required to be capitalised on the statement of financial position once AASB 16 is adopted.</p> <p>Operating lease payments are currently 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 City, the impact is not expected to be significant.</p>
AASB 2014 -3: Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	Aug 14	1 Jan 16	<p>This standard amends AASB 11: Joint Arrangements to require the acquirer of an interest in a joint operation in which the activity constitutes a business as defined in AASB 3 to apply all of the principles on business combinations accounting except for those principles that conflict with AASB 11.</p> <p>Since the adoption of the standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes that it is impracticable to provide a reasonable estimate of the impact on the City's financial statements.</p>
AASB 2014 - 5: Amendments to Australian Accounting Standards arising from AASB 15	Dec 14	1 Jan 17	<p>Consequential changes to various standards arising from the issuance of AASB 15.</p> <p>It will require changes to reflect the impact of AASB 15.</p>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

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

<b>Title &amp; Topic</b>	<b>Issued</b>	<b>Applies</b>	<b>Impact on Statements</b>
AASB 2014 - 4: Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation & Amortisation. [AASB 116 & 138]	Aug 14	1 Jan 16	<p>This standard amends AASB 116 &amp; AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future benefits of an asset.</p> <p>It also confirms that the use of revenue based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally regarded as an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset.</p> <p>Given that the City generally uses the expected pattern of the future benefits of an asset as the basis to calculate depreciation, this change is not expected to have a significant impact.</p>
AASB 2015 - 2 Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]	Jan 15	1 Jan 16	<p>This standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the standard proposes narrow focus amendments responding to concerns expressed regarding the presentation and disclosure requirements and to ensure that entities can use judgement when determining what to disclose in the financial statements.</p> <p>The standard also makes editorial and consequential amendments as a result of changes to the standards as noted in the Title column.</p> <p>It is not anticipated that this standard will have any significant impact on the City's disclosures as they currently exist. Any changes are likely to only impact presentation.</p>



## **CITY OF SOUTH PERTH NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016**

### **I. SUMMARY OF ACCOUNTING POLICIES (Continued)**

#### **(z) New Accounting Standards and Interpretations for Application in Future Periods**

<b>Title &amp; Topic</b>	<b>Issued</b>	<b>Applies</b>	<b>Impact on Statements</b>
AASB 2015 - 6 Amendments to Australian Accounting Standards - Extending Related Parties disclosures to Not For Profit Public Sector Entities	Mar 15	1 Jul 16	<p>The objective of this standard is to extend the applicability of AASB 1024 Related Party Disclosures to include Not For Profit Public Sector Entities.</p> <p>This standard is expected to have a significant impact on the financial report of the City as Elected Members and Senior Management will be deemed to be Key Management Personnel and the resultant statutory disclosures will be required.</p>

#### **Adoption of New & Revised Accounting Standards**

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

The new and revised standards adopted by the City were:

AASB 2015 - 3

Amendments to Australian Accounting Standards arising from withdrawal of AASB 1031

AASB 2015 - 7

Amendments to Australian Accounting Standards Fair Value Disclosures - Not for Profit Entities

Most of the Australian accounting standards adopted had a minimal impact on the accounting and reporting practices of the City as they did were not applicable, were largely editorial in nature, were revisions of existing standards to ensure consistency with presentation, recognition and measurement criteria of IFRS or were related to topics that were not relevant to the City's operations.

### **2. ACCOUNTING POLICY**

All accounting policies adopted are consistent with those of the previous year unless otherwise noted. Where it has been necessary to accommodate changes in disclosure requirements upon receipt of definitive guidance from the Department of Local Government or through the application of new or revised accounting standards, the comparative figures have been adjusted to reflect changes in presentation for the current year.

From the 2015/2016 year, the Leaseholder Liability associated with the Collier Park Village is recorded as a current liability rather than as a non-current liability as has previously been the case. Comparative figures have been adjusted to reflect similar treatment in these financial statements.

#### **Statement of Certain Liabilities at Net Present Value**

The City does not disclose the liability for monies to be refunded to outgoing residents of the Collier Park Village in the primary financial statements at their net present value - preferring to continue to show them at the nominal values at which they are have previously been disclosed. In this case, the nominal values disclosed are actually more conservative and disclosed at higher than the discounted values.

The reasons for this decision are provided below and the separate disclosures of the timing of contractual obligations of the leaseholder liability are provided separately at Note 37 - Financial Risk Management.



## **CITY OF SOUTH PERTH NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016**

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### **2. ACCOUNTING POLICY (Continued)**

The practice of disclosing the Collier Park Village (CPV) liabilities at their current nominal value is considered by the City to be a more meaningful, objective and useful disclosure to users of the financial statements - including the residents of the Collier Park Village for the following reasons:

- The liability to each individual resident of the Retirement Complex has no defined term - and is subject to change according to the state of health of each individual resident.
- There is therefore considerable subjectivity in determining the likely due dates for repayment of refundable monies to departing residents.
- The aggregate liability is also required to be specifically 'cash backed' by quarantined Reserve Funds rather than being represented by unspecified assets.
- All transactions relating to leasehold obligations in the village, whether incoming or outgoing are transacted through the related cash backed reserve fund.
- Reconciling a liability recorded at Net Present Value to the associated cash backing of that liability maintained at nominal value is problematic.

### **3. OUR VISION & MISSION STATEMENT**

#### **Mission Statement**

Our mission statement outlines the purpose and core business of the City of South Perth. This statement identifies the important roles of the community, Council and staff in ensuring that the strategies outlined in the Strategic Plan can be achieved.

The City's mission statement is: 'Working Together to Create a City for Everyone'.

#### **Vision**

Our vision statement describes how the City of South Perth will respond to the community's aspirations and priorities in the future. The community vision was identified through the Our Vision Ahead project:

'We belong to an engaged and cohesive community that is linked by vibrant local centres and shared spaces. We live and travel in ways that nurture our environment; and our housing and amenities meet the diverse needs of a changing society'.

#### **Corporate Values**

The City conducts its business based on its adopted corporate values. These govern the way in which we engage with our community, the pride with which we undertake our work and the services that we deliver to our community. Our corporate values are Trust, Respect, Understanding and Teamwork.

### **OBJECTIVES & FUNCTIONS (PROGRAMS) OF THE CITY**

#### **Statement of Objective**

The City of South Perth is dedicated to providing high quality customer focussed services to the community through its adoption of the principles of business excellence. Outcomes are pursued through the various service orientated programs that the City has established.

Activities relating to the components reported on the Income Statement are as follows:

#### **Law, Order & Public Safety**

This program embraces parking management, animal control, fire prevention and Safer Cities.

#### **Education**

This program includes the maintenance of pre-school facilities including the operating costs for utilities, building maintenance and grounds maintenance for each of these facilities.

#### **Health**

The health program includes food premises inspections, pest control, environmental health administration and operation and maintenance of the buildings and grounds of child health centres.

#### **Welfare**

This program includes the operation and maintenance of the buildings and grounds of two senior citizens centres including staff costs for coordinators at the centres and other voluntary services.



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**3. OBJECTIVES & FUNCTIONS (PROGRAMS) OF THE CITY (Continued)**

**Statement of Objective**

**Housing**

The largest single component of this program is the operation and maintenance of the Collier Park Retirement Village. This includes all operating costs for the facilities and the revenue streams arising from residents' fees at the Collier Park Village.

**Community Amenities**

This program includes household rubbish collection services, recycling collections and operation of the waste transfer station. Also embraced within this program are environmental management and noise control. The other major component of the Community Amenities program is administration of the town planning scheme and orderly planning of the district.

**Recreation & Culture**

This program includes operation and maintenance of our halls and recreation centre. The operation of two libraries and a local studies facility fall within this program which also includes the maintenance and upkeep of sporting and passive reserves, sporting pavilions and other public facilities.

Another major component of the revenue stream for this program is the operation of a 27 hole golf course at Collier Park. The acclaimed City of South Perth Fiesta forms part of the Recreation & Culture program as do activities associated with supporting community and cultural organisations.

**Transport**

The transport program includes the maintenance and rehabilitation of roads, drainage networks, paths, parking facilities, streetscape and verge maintenance as well as maintenance of traffic devices and traffic signs and expenses relating to street lighting.

**Economic Services**

This program includes building control, pool inspections and the operation of the City's plant nursery.

**Other Property & Services**

This program includes public works overheads and operation of the City's fleet and plant services.

**4. OPERATING REVENUE & EXPENSES**

<b>Significant Revenues</b>	<b>2016</b>	<b>2015</b>
	\$	\$
Profit on Disposal of Land - Bradshaw Crescent, Manning	1,574,444	0
Profit on Disposal of Land - Ray St, South Perth	1,486,363	0
Profit on Disposal of Land - Civic Triangle	0	24,246,623
	<b>\$3,060,807</b>	<b>\$24,246,623</b>

**Grant Revenue by Program (Function)**

<b>Program Name</b>	<b>Budget</b>	<b>2016</b>	<b>2015</b>
	\$	\$	\$
General Purpose Funding	473,000	457,264	1,451,324
Governance	0	0	107,055
Law, Order & Public Safety	0	0	200,000
Education & Welfare	0	0	0
Health	0	0	13,924
Housing	0	0	0
Community Amenities	0	64,000	0
Recreation & Culture	2,837,000	2,590,082	1,648,759
Transport	1,537,000	1,744,612	884,494
Economic Services	0	0	0
Other Property & Services	0	0	0
<b>Total Grants Revenue</b>	<b>\$4,847,000</b>	<b>\$4,855,958</b>	<b>\$4,305,556</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**4. OPERATING REVENUE & EXPENSES**

**Conditions over Grants & Contributions**

<b>Conditional Grants</b>	<b>Function</b>	<b>Balance July 2014</b>	<b>Received 2014/2015</b>	<b>Expended 2014/2015</b>	<b>Balance 30 June 2015</b>	<b>Received 2015/2016</b>	<b>Expended 2015/2016</b>	<b>Balance 30 June 2016</b>
Digital Engagement Initiative	Governance	0	107,055	(107,055)	0	0	(0)	0
Mosquito Management	Environmental Health	0	13,924	(13,924)	0	0	(0)	0
River Wall Repairs	Protection of Environment	0	855,342	(855,342)	0	0	(0)	0
Foreshore Remediation	Protection of Environment	0	65,261	(65,261)	0	0	(0)	0
Natural Areas Maintenance	Protection of Environment	0	187,028	(30,055)	156,973	64,000	(190,973)	30,000
Manning Men's Shed	Recreation & Culture	0	150,000	(150,000)	0	0	(0)	0
Aquatic Centre Feasibility Study	Recreation & Culture	0	27,000	(27,000)	0	18,000	(15,000)	3,000
Major Events Grants	Recreation & Culture	0	300,000	(300,000)	0	300,000	(300,000)	0
Minor Events	Recreation & Culture	0	40,818	(40,818)	0	33,454	(33,454)	0
Kid Sport Grants	Recreation & Culture	0	0	(0)	0	45,000	(38,622)	6,378
Manning Community Facility	Recreation & Culture	0	0	(0)	0	1,000,000	(1,000,000)	0
James Miller Oval Upgrade	Recreation & Culture	0	200,000	(200,000)	0	400,000	(400,000)	0
South Perth Tennis Club	Recreation & Culture	0	0	(0)	0	792,727	(44,895)	747,832
Bicycle Network	Transport	0	4,950	(4,950)	0	0	(0)	0
Road Rehabilitation	Transport	0	191,379	(191,379)	0	1,457,831	(1,322,071)	135,760
<b>Unconditional Grants &amp; Contributions</b>						<b>0</b>		
Unconditional Grants	General Revenue	0	1,451,324	(1,451,324)	0	457,264	(457,264)	0
Unconditional Grants	Transport	0	711,475	(711,475)	0	286,781	(286,781)	0
Minor Works Contributions	Transport	0	0	(0)	0	50,695	(50,695)	0
<b>Total Grants &amp; Contributions</b>		<b>\$0</b>	<b>\$4,305,556</b>	<b>(\$4,148,583)</b>	<b>\$156,973</b>	<b>\$4,905,752</b>	<b>(\$4,139,755)</b>	<b>\$922,970</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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**4. OPERATING REVENUE & EXPENSES**

**Fees & Charges Revenue by Program (Function)**

<b>Program Name</b>	<b>Budget</b>	<b>2016</b>	<b>2015</b>
	\$	\$	\$
General Purpose Funding	340,000	350,576	377,986
Governance	0	0	0
Law, Order & Public Safety	100,000	116,147	118,360
Education & Welfare	0	0	0
Health	41,000	53,611	35,601
Housing	963,630	963,939	1,394,202
Community Amenities	6,941,550	6,918,136	6,876,201
Recreation & Culture	3,699,950	3,665,658	3,770,791
Transport	1,640,000	1,587,284	1,349,983
Economic Services	430,250	519,924	454,563
Other Property & Services	2,500	0	416
<b>Total Grant Revenue</b>	<b>\$14,158,880</b>	<b>\$14,175,275</b>	<b>\$14,378,103</b>

**Interest Revenue**

The City invests funds awaiting dispensation in short-term financial instruments. Interest is recognised when earned rather than when received.

<b>Details</b>	<b>Budget</b>	<b>2016</b>	<b>2015</b>
	\$	\$	\$
Interest Revenue - Municipal	650,000	610,780	617,762
Interest Revenue - Reserves	1,719,084	1,618,391	1,781,084
Interest Revenue - Rates	260,000	294,618	292,706
<b>Total Interest Revenue</b>	<b>\$2,629,084</b>	<b>\$2,523,789</b>	<b>\$2,691,552</b>

<b>Interest Expense</b>	<b>Budget</b>	<b>2016</b>	<b>2015</b>
	\$	\$	\$
General Purpose Funding	349,247	329,739	334,313
Recreation & Culture	212,126	186,820	202,279
<b>Total</b>	<b>561,373</b>	<b>\$516,559</b>	<b>\$536,592</b>

<b>Audit Expense</b>	<b>Budget</b>	<b>2016</b>	<b>2015</b>
	\$	\$	\$
Audit of Financial Report	40,000	31,080	36,090
Audit of Grant Acquittals	10,000	5,000	2,800
<b>Total</b>	<b>\$50,000</b>	<b>\$36,080</b>	<b>\$38,890</b>

**Significant Expenditure Items**

<b>Details</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Amortisation - Software	72,000	72,252	56,013
Impaired Debts Expense	65,000	38,820	44,377
Loss on Investments	0	58,164	37,336
<b>Total</b>	<b>\$137,000</b>	<b>\$169,236</b>	<b>\$137,726</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**4. OPERATING REVENUE & EXPENSES (Continued)**

<b>Assets Attributed by Function / Program</b>	<b>2016</b>	<b>2015</b>
<b>Program Name</b>	<b>\$</b>	<b>\$</b>
General Purpose Funding	72,012,876	79,305,225
Governance	22,457,137	21,963,504
Law, Order & Public Safety	1,141,988	1,151,622
Education	3,740,398	3,691,567
Health	35,342	63,703
Welfare	4,729,539	4,705,357
Housing	27,206,679	26,498,804
Community Amenities	5,183,452	3,687,080
Recreation & Culture	277,155,030	262,458,528
Transport	278,656,285	213,675,816
Economic Services	241,842	199,147
Other Property & Services	77,038,227	77,929,219
<b>Total</b>	<b>\$769,598,795</b>	<b>\$695,329,572</b>

<b>Depreciation by Asset Category</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>
Artworks	6,665	9,484
Buildings	1,580,131	1,553,682
Technology Equipment	266,509	301,796
Furniture & Fittings	124,821	127,151
Mobile Plant	1,131,077	1,077,549
Plant & Equipment	111,323	112,285
Infrastructure - Roads	5,138,990	3,593,372
Infrastructure - Paths	1,067,823	1,013,999
Infrastructure - Drains	435,819	432,332
Infrastructure - Street Furniture	73,228	59,693
Infrastructure - Parks	1,184,889	1,142,917
Infrastructure - Foreshore Assets	0	0
<b>Total Depreciation</b>	<b>\$11,121,275</b>	<b>\$9,424,260</b>

<b>Asset Disposals by Category</b>	<b>Proceeds</b>	<b>Book Value</b>	<b>Profit (Loss)</b>
<b>Details - Actual</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Assets Held for Sale	5,106,363	(2,045,556)	3,060,807
Technology Equipment	0	(22,046)	(22,046)
Furniture	0	(4,945)	(4,945)
Mobile Plant	441,683	(146,679)	295,004
Plant & Equipment	0	(0)	0
<b>Total</b>	<b>\$5,548,046</b>	<b>(\$2,219,226)</b>	<b>\$3,328,820</b>

<b>Asset Disposals by Category</b>	<b>Proceeds</b>	<b>Book Value</b>	<b>Profit (Loss)</b>
<b>Details - Budget</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Assets Held for Sale	6,091,819	(2,465,556)	3,626,263
Technology Equipment	(0)	(0)	0
Furniture	0	(0)	0
Mobile Plant	449,330	(184,226)	265,204
Plant & Equipment	0	(0)	0
<b>Total</b>	<b>\$6,541,149</b>	<b>(\$2,649,782)</b>	<b>\$3,891,467</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**5. CASH & CASH EQUIVALENTS**

Cash and Cash Equivalents include cash held in bank accounts, deposits held at call and term deposits with financial institutions.

At reporting date, Cash & Cash Equivalents were represented by:

Details	2016	2015
	\$	\$
Cash at Bank / On Hand	2,823,668	2,831,276
At Call / Term Deposits	63,782,992	69,545,594
<b>Total Cash &amp; Cash Equivalents</b>	<b>\$66,606,660</b>	<b>\$72,376,870</b>

**Restricted Cash**

The following cash holding restrictions are imposed either by regulations or other externally imposed requirements. Restricted Cash represents the portion of the City's Net Current Asset position that must be excluded in the calculation of the Budget Opening Position. Amounts relating to cash backing for employee entitlements are not included from the calculation of the opening position.

Details	2016	2015
	\$	\$
Plant Replacement Reserve	578,817	206,828
Future Municipal Works Reserve	0	361,283
Collier Park Village Residents Offset Reserve	21,512,744	20,907,740
Collier Park Golf Course Reserve	486,605	428,875
Waste Management Reserve	3,797,715	3,429,075
Reticulation and Pump Reserve	344,070	231,350
Information Technology Reserve	1,014,458	984,584
Insurance Risk Reserve	436,147	178,476
Asset Enhancement (Major Community Facilities) Reserve	17,299,030	24,697,052
Footpath Reserve	0	6,958
Underground Power Reserve	106,582	103,669
Parking Facilities Reserve	401,665	168,148
Collier Park Village Reserve	1,505,025	1,484,043
River Wall Reserve	162,636	164,191
Railway Station Precincts Reserve	756,868	736,187
Future Building Projects Reserve	0	2,950,623
Future Transport Projects Reserve	0	513,518
Future Parks Works Reserve	0	100,078
Future Streetscapes Reserve	0	5,158
Sustainable Infrastructure Reserve	3,255,066	1,671,205
Public Art Reserve	101,952	0
<b>Total Reserve Funds</b>	<b>51,759,380</b>	<b>59,329,041</b>
Unexpended Grant Funds	992,970	156,973
<b>Total Restricted Cash</b>	<b>\$52,752,350</b>	<b>\$59,486,014</b>

**5. CASH & CASH EQUIVALENTS**

**Reconciliation of Cash & Cash Equivalents**

Details	2016	2015
	\$	\$
Unrestricted Cash & Cash Equivalents	13,854,310	12,890,856
Restricted Cash & Cash Equivalents	52,752,350	59,486,014
<b>Total Cash &amp; Cash Equivalents</b>	<b>\$66,606,660</b>	<b>\$72,376,870</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

<b>6. TRADE &amp; OTHER RECEIVABLES - CURRENT</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>
Rates Outstanding	322,470	221,509
Loans - Clubs and Institutions	275,256	263,326
Sundry Debtors	508,336	651,709
Infringement Debtors	348,732	329,379
GST Receivable from ATO	435,196	1,594,535
Pensioner Rebate Receivable	14,450	9,389
Underground Power Service Charge - Stage 3 & 5	27,883	50,275
ESL Debtors	54,428	46,113
	1,986,751	3,166,235
Less: Provision for Impairment of Debts	(142,637)	(201,185)
<b>Total Current Trade and Other Receivables</b>	<b>\$1,844,114</b>	<b>\$2,965,050</b>
<b>7. INVENTORIES - MATERIALS</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>
Materials and Fuel at Cost	12,399	16,878
Nursery Green Stock at Cost	117,369	89,360
<b>Total Inventories - Materials</b>	<b>\$129,768</b>	<b>\$106,238</b>
<b>8. ASSETS HELD FOR SALE - CURRENT</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>
Assets Held for Sale at Cost	134,792	2,180,348
<b>Total Current Assets Held for Sale</b>	<b>\$134,792</b>	<b>\$2,180,348</b>
<b>9. OTHER CURRENT ASSETS</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>
Prepayments	323,278	327,372
Accrued Income	293,673	490,814
<b>Total Other Current Assets</b>	<b>\$616,951</b>	<b>818,186</b>
<b>10. TRADE &amp; OTHER RECEIVABLES - NON CURRENT</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>
Commercial Lease Debtors	0	0
Rates Outstanding - Pension Deferrals	412,177	407,526
ESL Outstanding - Pension Deferrals	57,030	55,956
Loans - Clubs and Institutions	1,353,236	1,628,491
<b>Total Current Trade and Other Receivables</b>	<b>\$1,822,443</b>	<b>\$2,091,973</b>
<b>11. ASSETS HELD FOR SALE - NON CURRENT</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>
Assets Held for Sale at Cost	766,464	946,464
<b>Total Non-Current Assets Held for Sale</b>	<b>\$766,464</b>	<b>946,464</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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<b>12. INVESTMENTS - NON CURRENT</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>
Equity Share in Joint Venture - Rivers Regional Council (12.80% share of Net Assets of \$ 530,335)	67,883	
(12.40% share of Net Assets of \$924,231)		114,604
Investment in WALGA Local Govt House Trust (10 units) (Trust audited 2014/2015 financial statements)	158,158	169,600
<b>Total Non-Current Investments</b>	<b>\$226,041</b>	<b>\$284,204</b>

**13. PROPERTY, PLANT & EQUIPMENT**

Freehold land is recorded in the financial statements at independent valuation at 30 June 2013 based on observed open market transactions adjusted for highest and best use of the land - with the exception of assets held for sale (and specifically identified as such in the City's Long Term Financial Plan) which is disclosed at the lower of cost or net realisable value under Assets Held for Sale at Notes 8 & 11.

Buildings were independently valued and recorded at fair value as at 30 June 2016 including an allowance for the expired portion of each building's estimated useful life.

Plant and Equipment is recorded at fair value as at 30 June 2016 using a condition based assessment of each asset. Where this was impractical, the age of the asset relative to its expected useful life was used as a proxy to establish fair value.

Movements in each class of Property, Plant & Equipment are disclosed at Note 39.

<b>Asset Category</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Freehold Land at Fair Value	277,102,500	276,402,500
Land under Control at Fair Value	3,000,000	3,000,000
Acquisitions (Disposals) since valuation at Cost	493,871	0
	<b>280,596,371</b>	<b>279,402,500</b>
Buildings at Fair Value	104,426,814	101,963,006
Acquisitions (Disposals) since valuation at Cost	0	0
Less Accumulated Depreciation	(20,441,302)	(19,241,824)
	<b>83,985,512</b>	<b>82,721,182</b>
Artworks at Independent Valuation	304,022	304,022
Acquisitions (Disposals) since valuation at Cost	109,201	33,600
Less Accumulated Depreciation	(44,260)	(37,595)
	<b>368,963</b>	<b>300,027</b>
Technology Equipment at Fair Value	1,808,092	1,942,496
Acquisitions (Disposals) since valuation at Cost	0	176,945
Less Accumulated Depreciation	(1,166,797)	(1,522,547)
	<b>641,295</b>	<b>596,894</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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**13. PROPERTY, PLANT & EQUIPMENT (Continued)**

<b>Asset Category</b>	<b>2016</b>	<b>2015</b>
	\$	\$
Furniture at Fair Value	1,906,312	2,216,497
Acquisitions (Disposals) since valuation at Cost	0	7,654
Less Accumulated Depreciation	(1,544,252)	(1,762,325)
	<b>362,060</b>	<b>461,826</b>
Mobile Plant at Fair Value	8,341,106	7,160,125
Acquisitions (Disposals) since valuation at Cost	0	1,078,245
Less Accumulated Depreciation	(5,298,248)	(5,413,764)
	<b>3,042,858</b>	<b>2,824,606</b>
Plant & Equipment at Fair Value	2,542,243	2,416,944
Acquisitions (Disposals) since valuation at Cost	0	133,733
Less Accumulated Depreciation	(2,003,276)	(1,966,274)
	<b>538,967</b>	<b>584,403</b>
Capital Works in Progress - Buildings		
Manning Community Facility	14,234,092	944,241
EJ Oval Precinct Upgrade	396,011	105,938
	<b>14,630,103</b>	<b>1,050,178</b>
Capital Works in Progress - Technology		
Unified Communications Project	0	141,180
	<b>0</b>	<b>141,180</b>
<b>Total Property, Plant &amp; Equipment</b>	<b>\$384,166,128</b>	<b>\$368,082,798</b>

**14. INFRASTRUCTURE**

Roads, Drains, Paths & Park Infrastructure are valued by City Officers using approved valuation techniques to establish the current replacement value having regard to the condition, age and remaining useful lives of the assets. The valuation was last updated at 30 June 2016 with the valuation methodology being independently validated and assessed by an asset management consultant.

Movements in classes of Infrastructure during the reporting period are disclosed at Note 40. Information relating to the fair value methodology and the levels of valuation inputs for infrastructure assets is provided at Note 41.

<b>Asset Category</b>	<b>2016</b>	<b>2015</b>
	\$	\$
Infrastructure - Roads at Fair Value	269,924,748	173,958,484
Less Accumulated Depreciation	(93,142,181)	(59,398,801)
	<b>176,782,567</b>	<b>114,559,683</b>
Infrastructure - Drainage at Fair Value	43,132,748	41,423,111
Less Accumulated Depreciation	(23,675,710)	(22,193,123)
	<b>19,457,038</b>	<b>19,229,988</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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**14. INFRASTRUCTURE (Continued)**

<b>Asset Category</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Infrastructure - Paths at Fair Value	54,509,789	51,494,094
Less Accumulated Depreciation	(18,766,694)	(18,287,059)
	<b>35,743,095</b>	<b>33,207,037</b>
Infrastructure - Street Furniture at Fair Value	2,319,037	1,792,090
Less Accumulated Depreciation	(1,329,479)	(1,083,709)
	<b>989,558</b>	<b>708,381</b>
Infrastructure - Park Assets at Fair Value	83,759,757	82,853,657
Less Accumulated Depreciation	(9,364,593)	(8,822,018)
	<b>74,395,164</b>	<b>74,031,639</b>
Infrastructure - Foreshore Assets at Fair Value	3,744,001	0
Less Accumulated Depreciation	(0)	(0)
	<b>3,744,001</b>	<b>0</b>
<b>Capital Work In Progress</b>		
Capital Work in Progress - Path Infrastructure	0	19,338
Capital Work in Progress - Park Infrastructure	1,277,344	842,350
Capital Work in Progress - Foreshore Infrastructure	0	2,251,265
	<b>1,277,344</b>	<b>3,112,953</b>
<b>Total Infrastructure</b>	<b>\$312,388,767</b>	<b>\$244,849,679</b>

**15. INTANGIBLES**

<b>Details</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Computer Software	1,081,460	740,302
Less Accumulated Amortisation	(184,793)	(112,541)
<b>Total Intangibles</b>	<b>\$896,667</b>	<b>\$627,761</b>
<b>Movement in Carrying Amount - Intangibles</b>		
Balance at 1 July	627,761	481,403
Additions	341,158	202,371
Amortisation	(72,252)	(56,013)
<b>Balance at 30 June</b>	<b>\$896,667</b>	<b>\$627,761</b>

**16. TRADE & OTHER PAYABLES - CURRENT**

<b>Details</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Accounts Payable	3,438,121	4,273,198
Income in Advance	53,589	3,021,954
Accrued Wages	452,005	324,243
Accrued Interest Expense	25,952	31,810
<b>Total Current Trade and Other Payables</b>	<b>\$3,969,667</b>	<b>\$7,651,205</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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**17. BORROWINGS - CURRENT**

<b>Details</b>	<b>2016</b>	<b>2015</b>
	\$	\$
Loans - City	839,692	622,544
Loans - Collier Park Golf Course	277,412	263,989
Loans - Self Supporting	275,256	263,326
<b>Total Current Borrowings</b>	<b>\$1,392,360</b>	<b>\$1,149,859</b>

The City uses loan borrowings as part of a responsibly balanced funding strategy to support the construction of long term assets or major infrastructure works.

All City borrowings relate to the General Purpose Funding program and were undertaken in accordance with Section 6.20 of the Local Government Act and City Policy P604 - Use of Debt as a Funding Option. Loans are secured over the future rate revenue of the City. There are no encumbrances on specific assets in relation to any of the loan borrowings. Details of all loan borrowings are disclosed in the Schedule of Loan Borrowings at Note 38.

The financial statements also reflect self-supporting loans to community groups. The City's role in respect of these loans is that of guarantor only. All payments are met by the relevant community group and there is no impost on City funds for repayment of the self-supporting loans. A receivable amount equivalent to the outstanding balance on the loan is recognised in the Statement of Financial Position.

During the reporting period, new City borrowings of \$5.0M were undertaken. This new fixed rate City borrowing was for a principal amount of \$5.0M repayable monthly over a 20 year term (Loan 231).

**18. PROVISIONS - CURRENT**

<b>Details</b>	<b>2016</b>	<b>2015</b>
	\$	\$
Annual Leave	2,287,452	2,217,707
Long Service Leave	1,482,513	1,794,127
<b>Total Current Provisions</b>	<b>\$3,769,965</b>	<b>\$4,011,834</b>

**19. LEASEHOLDER LIABILITY - CURRENT**

<b>Details</b>	<b>2016</b>	<b>2015</b>
	\$	\$
Leaseholder Liability - Collier Park Village	29,940,576	29,921,148
<b>Total Current Leaseholder Liability</b>	<b>\$29,940,576</b>	<b>\$29,921,148</b>

**20. BORROWINGS - NON CURRENT**

<b>Details</b>	<b>2016</b>	<b>2015</b>
	\$	\$
Loans - City	6,998,335	2,838,027
Loans - Collier Park Golf Course	3,337,466	3,614,879
Loans - Self Supporting	1,353,235	1,628,491
<b>Total Non-Current Borrowings</b>	<b>\$11,689,036</b>	<b>\$8,081,397</b>



**CITY OF SOUTH PERTH  
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**21. PROVISIONS - NON CURRENT**

<b>Details</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Long Service Leave	406,185	284,648
<b>Total Non Current Provisions</b>	<b>\$406,185</b>	<b>\$284,648</b>

**22. RESERVE FUNDS - PURPOSE OF RESERVES**

**Plant Replacement Reserve**

This reserve is used to fund the balance of the purchase price of plant and equipment associated with City works (after trade-in, discounts and allowances).

**Future Municipal Works Reserve**

Initially established to accumulate funds for future discretionary municipal works, the reserve is no longer active and the balance of the reserve was transferred to the Major Community Facilities Reserve as part of the 2015/2016 Budget process.

**Collier Park Village Residents Offset Reserve**

This reserve was established to partially cash back the loan liability due to residents on departing the village complex. The reserve is funded by the premium on the difference between the sale price of the units in the village to the ingoing resident and the amount of the refund to the departing resident. Funds in the reserve are maintained at an appropriate level to ensure that the draw of funds by departing residents in any given year is fully cash backed and available on demand.

**Collier Park Golf Course Reserve**

This reserve was established to quarantine funds relating to the Collier Park Golf Course, to purchase plant & equipment, reticulation equipment and to repay debt (if any) associated with the Golf Course. The reserve is funded by an amount equal to a specified percentage of the annual operating surplus excluding depreciation with the remainder returned to the City's Municipal Fund as a dividend in accordance with Council Policy P608.

**Waste Management Reserve**

This reserve was established to provide for investment in new waste management initiatives and is funded by an annual allocation equal to the operating surplus (deficit) from the waste operations.

**Reticulation & Pump Replacement Reserve**

This reserve was established to provide funds for the replacement of reticulation and pumps at various parks and gardens. As part of the 2015/2016 Budget process, the balances of the Future Park Works and Future Streetscapes Reserves were consolidated into this reserve.

**Information Technology Reserve**

This reserve was established to finance the acquisition and enhancement of technology and digital service delivery initiatives. The municipal fund provides ongoing appropriations as and when needed.

**Insurance Risk Reserve**

This reserve is set up to manage the 'burning cost' workers compensation premium. It meets the difference between the deposit premium and adjusted premium in the event of a significant claim.

**Major Community Facilities Reserve - formerly Asset Enhancement Reserve**

This reserve was established to accumulate funds including those from major strategic land sales for significant discretionary community facility projects in future years; alleviating the impacts of inter-generational equity in funding major facilities.

**Path Reserve**

This reserve was established to quarantine funding for path construction and replacement. The reserve was consolidated into the Sustainable Infrastructure Reserve as part of the 2015/2016 Budget process.



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**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**22. RESERVE FUNDS - PURPOSE OF RESERVES (Continued)**

**Underground Power Reserve**

This reserve was established to accumulate funding to support the City's contribution to the undergrounding of existing overhead electrical cables within specified precincts in the city.

**Parking Facilities Reserve**

This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities. Funds are used to provide parking within the district in the vicinity of these developments as opportunities arise in the future.

**Collier Park Village Reserve**

This reserve accumulates the lease premium and refurbishment levy paid by ingoing residents of the retirement village as well as the operating result (adjusted for depreciation) for the Village each year. Capital purchases and refurbishment costs associated with this complex are funded from this reserve. In the event of an operating shortfall, the reserve is expected to subsidise the difference so that the facility's operations do not impose a financial burden upon the City's ratepayers.

**River Wall Reserve**

This reserve was established to quarantine monies to be used to attract matching funding from state government with a view towards sharing financial responsibility for maintaining the river walls.

**Railway Station Precincts Reserve**

This reserve was established to quarantine monies to be used to provide streetscapes and infrastructure around (future) railway stations constructed as part of the Perth to Mandurah railway.

**Future Building Works Reserve**

This reserve was initially established to quarantine monies to be used to support funding models for future major upgrades of City and Civic buildings to spread the burden of major community building infrastructure more equitably over the years. This reserve was consolidated into the Major Community Facilities Reserve as part of the 2015/2016 Budget process.

**Future Transport Works Reserve**

This reserve was established to quarantine monies to be used to provide future road projects or to hold previously allocated monies for projects that are unable to be completed within the current year due to contractor or material shortages. This reserve was consolidated into the Sustainable Infrastructure Reserve as part of the 2015/2016 Budget process.

**Future Streetscape Works Reserve**

Initially established to fund future streetscape projects, this reserve was consolidated into the Reticulation & Pump Replacement Reserve as part of the 2015/2016 Budget process.

**Future Parks Works Reserve**

Initially established to provide funding for future major park development works, this reserve will be consolidated into the Pump Replacement Reserve as part of the 2015/2016 Budget process.

**Sustainable Infrastructure Reserve**

This reserve was created to support the financially sustainable management of our community infrastructure including roads, paths, drainage, river walls and parks. The Future Transport & Path Reserves were consolidated into this reserve as part of the 2015/2016 budget process.

**Public Art Reserve**

This reserve was created to quarantine contributions obtained under the Public Art (Percent for Art) policy and to support the creation of public art pieces within City precincts.



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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**22. RESERVE FUNDS (Continued)**

**Reserve Fund Movements**

All active reserves may have funds applied to projects or may be reimbursed from the Municipal Fund as determined by Council during the budget process.

The City's Long Term Financial Plan details funding plans for all major discretionary capital projects. These specified funding plans incorporate funding from sources including grants, land sale proceeds, municipal funds and cash backed reserves created specifically to support those projects. In particular, the Major Community Facilities Reserve, Sustainable Infrastructure Reserve, River Wall Reserve and Railway Station Precinct Reserves are relevant to these funding models.

Any change in the purpose of reserve funds is made in accordance with the Local Government Act and Local Government Financial Management Regulations.

<b>RESERVE FUNDS</b>	<b>Budget</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant Replacement Reserve</b>			
Balance at 1 July	206,828	206,828	688,629
Transfers from Surplus	370,629	371,989	18,199
Transfers to Surplus	(0)	(0)	(500,000)
<b>Balance at 30 June</b>	<b>577,457</b>	<b>578,817</b>	<b>206,828</b>
<b>Future Municipal Works Reserve</b>			
Balance at 1 July	361,283	361,283	349,817
Transfers from Surplus	0	0	11,466
Transfers to Surplus	(361,283)	(361,283)	(0)
<b>Balance at 30 June</b>	<b>0</b>	<b>0</b>	<b>361,283</b>
<b>Collier Park Village Residents Offset Reserve</b>			
Balance at 1 July	20,907,740	20,907,740	19,579,543
Transfers from Surplus	3,936,519	3,775,576	3,276,645
Transfers to Surplus	(2,250,000)	(3,170,571)	(1,948,448)
<b>Balance at 30 June</b>	<b>22,594,259</b>	<b>21,512,745</b>	<b>20,907,740</b>
<b>Collier Park Golf Course Reserve</b>			
Balance at 1 July	428,875	428,875	147,329
Transfers from Surplus	713,784	787,381	1,012,182
Transfers to Surplus	(664,349)	(729,651)	(730,636)
<b>Balance at 30 June</b>	<b>478,310</b>	<b>486,605</b>	<b>428,875</b>
<b>Waste Management Reserve</b>			
Balance at 1 July	3,429,075	3,429,075	2,935,401
Transfers from Surplus	411,139	517,146	829,220
Transfers to Surplus	(323,400)	(148,505)	(335,546)
<b>Balance at 30 June</b>	<b>3,516,814</b>	<b>3,797,715</b>	<b>3,429,075</b>

**CITY OF SOUTH PERTH  
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<b>22. RESERVE FUNDS (Continued)</b>	<b>Budget</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Reticulation &amp; Pump Reserve</b>			
Balance at 1 July	231,350	231,350	223,195
Transfers from Surplus	113,071	112,720	8,155
Transfers to Surplus	(0)	(0)	(0)
<b>Balance at 30 June</b>	<b>344,421</b>	<b>344,070</b>	<b>231,350</b>
<b>Information Technology Reserve</b>			
Balance at 1 July	984,584	984,584	486,576
Transfers from Surplus	27,030	29,873	498,008
Transfers to Surplus	(0)	(0)	(0)
<b>Balance at 30 June</b>	<b>1,011,614</b>	<b>1,014,457</b>	<b>984,584</b>
<b>Insurance Risk Reserve</b>			
Balance at 1 July	178,476	178,476	172,121
Transfers from Surplus	254,906	257,671	6,355
Transfers to Surplus	(0)	(0)	(0)
<b>Balance at 30 June</b>	<b>433,382</b>	<b>436,147</b>	<b>178,476</b>
<b>Major Community Facilities Reserve</b>			
Balance at 1 July	24,697,052	24,697,052	3,455,684
Transfers from Surplus	4,505,877	4,216,978	27,691,368
Transfers to Surplus	(11,615,000)	(11,615,000)	(6,450,000)
<b>Balance at 30 June</b>	<b>17,587,929</b>	<b>17,299,030</b>	<b>24,697,052</b>
<b>Path Reserve</b>			
Balance at 1 July	6,958	6,958	153,058
Transfers from Surplus	0	0	3,900
Transfers to Surplus	(6,958)	(6,958)	(150,000)
<b>Balance at 30 June</b>	<b>0</b>	<b>0</b>	<b>6,958</b>
<b>Underground Power Reserve</b>			
Balance at 1 July	103,669	103,669	100,015
Transfers from Surplus	2,855	2,912	3,654
Transfers to Surplus	(0)	(0)	(0)
<b>Balance at 30 June</b>	<b>106,524</b>	<b>106,581</b>	<b>103,669</b>
<b>Parking Facilities Reserve</b>			
Balance at 1 July	168,148	168,148	137,862
Transfers from Surplus	254,616	257,317	50,286
Transfers to Surplus	(23,800)	(23,800)	(20,000)
<b>Balance at 30 June</b>	<b>398,964</b>	<b>401,665</b>	<b>168,148</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

<b>22. RESERVE FUNDS</b>	<b>Budget</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Collier Park Village Reserve</b>			
Balance at 1 July	1,484,043	1,484,043	1,657,384
Transfers from Surplus	554,963	629,251	554,642
Transfers to Surplus	(714,376)	(608,269)	(727,983)
<b>Balance at 30 June</b>	<b>1,324,630</b>	<b>1,505,025</b>	<b>1,484,043</b>
<b>River Wall Reserve</b>			
Balance at 1 July	164,191	164,191	1,449,814
Transfers from Surplus	4,641	0	34,377
Transfers to Surplus	(0)	(0)	(1,320,000)
<b>Balance at 30 June</b>	<b>168,832</b>	<b>164,191</b>	<b>164,191</b>
<b>Railway Station Precincts Reserve</b>			
Balance at 1 July	736,187	736,187	710,237
Transfers from Surplus	20,279	19,127	25,950
Transfers to Surplus	(0)	(0)	(0)
<b>Balance at 30 June</b>	<b>756,466</b>	<b>755,314</b>	<b>736,187</b>
<b>Future Building Works Reserve</b>			
Balance at 1 July	2,950,623	2,950,623	2,114,882
Transfers from Surplus	0	0	835,741
Transfers to Surplus	(2,950,623)	(2,950,623)	(0)
<b>Balance at 30 June</b>	<b>0</b>	<b>0</b>	<b>2,950,623</b>
<b>Future Transport Works Reserve</b>			
Balance at 1 July	513,518	513,518	495,417
Transfers from Surplus	0	0	18,101
Transfers to Surplus	(513,518)	(513,518)	(0)
<b>Balance at 30 June</b>	<b>0</b>	<b>0</b>	<b>513,518</b>
<b>Future Streetscapes Works</b>			
Balance at 1 July	100,078	100,078	96,550
Transfers from Surplus	0	0	3,528
Transfers to Surplus	(100,078)	(100,078)	(0)
<b>Balance at 30 June</b>	<b>0</b>	<b>0</b>	<b>100,078</b>
<b>Future Parks Works Reserve</b>			
Balance at 1 July	5,158	5,158	4,976
Transfers from Surplus	0	0	182
Transfers to Surplus	(5,158)	(5,158)	(0)
<b>Balance at 30 June</b>	<b>0</b>	<b>0</b>	<b>5,158</b>

**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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<b>22. RESERVE FUNDS</b>	<b>Budget</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Sustainable Infrastructure Reserve</b>			
Balance at 1 July	1,671,205	1,671,205	1,269,097
Transfers from Surplus	1,587,457	1,583,861	402,108
Transfers to Surplus	(0)	(0)	(0)
<b>Balance at 30 June</b>	<b>3,258,662</b>	<b>3,255,066</b>	<b>1,671,205</b>
<b>Public Art Reserve</b>			
Balance at 1 July	0	0	0
Transfers from Surplus	151,375	151,952	0
Transfers to Surplus	(50,000)	(50,000)	(0)
<b>Balance at 30 June</b>	<b>101,375</b>	<b>101,952</b>	<b>0</b>
<b>Total Cash Backed Reserves</b>	<b>\$52,659,639</b>	<b>\$51,759,380</b>	<b>\$59,329,041</b>

<b>Summary of Cash Backed Reserves</b>	<b>Budget</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at 1 July	59,329,041	59,329,041	36,227,587
Transfers from Surplus	12,909,141	12,713,753	35,284,066
Transfers to Surplus	(19,578,543)	(20,283,414)	(12,182,612)
<b>Balance at 30 June</b>	<b>\$52,659,639</b>	<b>\$51,759,380</b>	<b>\$59,329,041</b>

**23. REVALUATION SURPLUS**

Revaluation surpluses have arisen on revaluation of the following classes of Non Current Assets:

<b>Details</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>Land</b>		
Balance at 1 July	223,502,500	223,502,500
Current Year Revaluation Increment	520,000	0
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$224,022,500</b>	<b>\$223,502,500</b>
<b>Buildings</b>		
Balance at 1 July	48,807,612	41,351,088
Current Year Revaluation Increment	2,447,412	6,390,696
Previously Re-valued Assets De-recognised	0	1,065,828
<b>Balance at 30 June</b>	<b>\$51,255,024</b>	<b>\$48,807,612</b>
<b>Artworks</b>		
Balance at 1 July	161,437	151,991
Current Year Revaluation Increment	0	9,446
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$161,437</b>	<b>\$161,437</b>



**CITY OF SOUTH PERTH  
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**23. REVALUATION SURPLUS**

<b>Details</b>	<b>2016 \$</b>	<b>2015 \$</b>
<b>Technology Equipment</b>		
Balance at 1 July	0	0
Current Year Revaluation Increment	0	0
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$0</b>	<b>\$0</b>
<b>Furniture &amp; Fittings</b>		
Balance at 1 July	0	0
Current Year Revaluation Increment	30,000	0
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$30,000</b>	<b>\$0</b>
<b>Mobile Plant</b>		
Balance at 1 July	274,432	274,432
Current Year Revaluation Increment	0	0
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$274,432</b>	<b>\$274,432</b>
<b>Plant &amp; Equipment</b>		
Balance at 1 July	0	0
Current Year Revaluation Increment	0	0
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$0</b>	<b>\$0</b>
<b>Roads Infrastructure</b>		
Balance at 1 July	110,582,461	94,425,577
Current Year Revaluation Increment	63,819,385	16,156,884
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$174,401,846</b>	<b>\$110,582,461</b>
<b>Paths Infrastructure</b>		
Balance at 1 July	25,278,467	24,873,797
Current Year Revaluation Increment	1,257,870	404,670
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$26,536,337</b>	<b>\$25,278,467</b>
<b>Drainage Infrastructure</b>		
Balance at 1 July	8,443,570	33,338,689
Current Year Revaluation Increment	0	0
Previously Re-valued Asset Decrement	(56,361)	(24,895,119)
<b>Balance at 30 June</b>	<b>\$8,387,209</b>	<b>\$8,443,570</b>

**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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<b>23. REVALUATION SURPLUS (Continued)</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>
<b>Street Furniture</b>		
Balance at 1 July	0	0
Current Year Revaluation Increment	168,582	0
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$168,582</b>	<b>\$0</b>
<b>Parks Infrastructure</b>		
Balance at 1 July	57,412,335	7,741,429
Current Year Revaluation Increment	1,137,746	49,670,906
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$58,550,081</b>	<b>\$57,412,335</b>
<b>Foreshore Assets</b>		
Balance at 1 July	0	0
Current Year Revaluation Increment	0	0
Previously Re-valued Asset Decrement	(0)	(0)
<b>Balance at 30 June</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revaluation Surplus</b>	<b>\$543,787,448</b>	<b>\$474,462,814</b>

<b>Summary of Revaluation Surplus</b>	<b>2016</b>	<b>2015</b>
<b>Details</b>	<b>\$</b>	<b>\$</b>
Balance at 1 July	474,462,814	425,659,503
Revaluation Increments	69,380,995	72,632,602
Revaluation Decrements	(56,361)	(24,895,119)
Adjustment to Prior Year Revaluation	0	0
Adjustment to Revaluation on Disposed Buildings	0	1,065,828
<b>Balance at 30 June</b>	<b>\$543,787,448</b>	<b>\$474,462,814</b>

**24. TRUST FUNDS**

Trust transactions are required to be treated as non-controlled transactions. That is, all transactions relating to movements in trust liabilities and related trust deposits are eliminated prior to preparing the financial statements. For accountability purposes, the annual movements and balances of each category of Trust Fund are recorded below.

<b>Details</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Footpath Deposits	857,700	540,200
Tender Deposits	0	0
Hall Bonds	4,250	5,932
Lessee Bonds	21,945	16,215
Sundry Trusts	35,731	38,853
Private Crossover Deposits	0	0
<b>Total Trust Liabilities</b>	<b>\$919,626</b>	<b>\$601,200</b>



**CITY OF SOUTH PERTH  
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**24. TRUST FUNDS (continued)**

**Trust Assets**

<b>Details</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Cash at Bank	144,626	76,200
Investments	775,000	525,000
<b>Total Trust Assets</b>	<b>\$919,626</b>	<b>\$601,200</b>

**Movement in Trust Funds**

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>Footpath Deposits</b>		
Opening Balance	540,200	775,105
Deposits	809,800	300,500
Refunds	(459,936)	(424,155)
Retentions	(32,364)	(111,250)
Closing Balance	<b>\$857,700</b>	<b>\$540,200</b>

**Hall Bonds**

Opening Balance	5,932	470
Deposits	7,265	11,831
Refunds	(8,947)	(5,429)
Retentions	(0)	(940)
Closing Balance	<b>\$4,250</b>	<b>\$5,932</b>

**Lessee Bonds**

Opening Balance	16,215	10,250
Deposits	5,730	14,090
Refunds	(0)	(7907)
Retentions	(0)	(218)
Closing Balance	<b>\$21,945</b>	<b>\$16,215</b>

**Sundry Trusts Deposits**

Opening Balance	38,853	48,244
Deposits	12,096	13,633
Refunds	(15,218)	(15,030)
Retentions	0	(7,994)
Closing Balance	<b>\$35,731</b>	<b>\$38,853</b>

**25. EMPLOYEE NUMBERS**

Detailed below is the approved Full Time Equivalent (FTE) staff headcount involved in delivering local government services to the South Perth community.

<b>Details</b>	<b>2016</b>	<b>2015</b>
Number of FTE Employees at Reporting Date	220.9	214.0

**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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**26. COUNCIL MEMBERS' ENTITLEMENTS**

For the year ended 30 June 2016, meeting attendance fees, local government allowances and communications and technology allowances within the permissible limits have been paid to the City's Council Members as provided for under the Local Government Act. Fees and allowances are paid quarterly 'in advance'. Detailed below are direct costs associated with Elected Members.

Details	Budget	2016	2015
	\$	\$	\$
Meeting Attendance Fees	215,000	211,480	211,665
Local Government Allowances	80,000	77,250	77,250
Technology Allowances	45,000	43,478	42,097
Legal Expenses	0	0	95,160
Insurances	27,500	27,911	24,740
Training & Conferences	50,000	11,202	31,329
Election Expenses	80,000	81,088	0
Subscriptions	45,000	47,945	42,498
Other Expenses	32,650	36,690	38,274
Depreciation	48,000	52,593	47,064
<b>Total Entitlements</b>	<b>\$623,150</b>	<b>\$589,637</b>	<b>\$610,077</b>

**27. OPERATING LEASES**

The City does not have outstanding obligations under non-cancellable operating leases at reporting date, other than the operating lease for rental of photocopier / printer units with Xerox Australia.

At reporting date, the City has the following obligations under non-cancellable operating leases for equipment used in administrative functions. These obligations are currently not recognised in the Statement of Financial Position as liabilities.

Details	2016	2015
	\$	\$
Not later than 1 Year	70,987	53,448
Later than 1 Year and not later than 5 Years	283,948	22,270
Later than 5 Years	0	0
<b>Total Operating Lease Obligations</b>	<b>\$354,935</b>	<b>\$75,718</b>

**28. CONTINGENT LIABILITIES**

The City has no contingent liabilities as at reporting date.

**29. TRADING UNDERTAKINGS & MAJOR LAND TRANSACTIONS**

During the reporting period, the City did not engage in any trading undertakings or major land transactions as defined in Local Government Financial Management Regulation 45.

**30. CAPITAL COMMITMENTS**

The City has contracted for items of capital expenditure that were not recognised as liabilities in the Statement of Financial Position at reporting date but are detailed as capital commitments because they are the subject of an irrevocable commitment for the goods or services as at reporting date.

Details	2016	2015
	\$	\$
Manning Community Hub Facility - Tender 2/2015	2,549,299	15,513,068
Millers Pool Precinct Upgrade - Tender 11/2016	2,023,497	0
South Perth Tennis Club Upgrade - Tender 6/2016	775,749	0
<b>Total Capital Commitments</b>	<b>\$5,348,545</b>	<b>\$15,513,068</b>



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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**31. OPENING / CLOSING POSITION**

<b>Details</b>	<b>Budget \$</b>	<b>2016 \$</b>	<b>2015 \$</b>
<b>Current Assets</b>			
Cash & Cash Equivalents	59,991,033	66,606,660	72,376,870
Trade & Other Receivables			
Rates	196,509	322,470	221,509
Sundry Debtors	150,204	508,336	651,709
Infringement Debtors	370,400	348,732	329,379
GST Debtors	948,863	435,196	1,594,535
Pension Rebate Receivable	18,262	14,450	9,389
UGP Debtors	0	27,883	50,275
ESL Debtors	56,006	54,428	46,113
Self-Supporting Loan Debtors	275,256	275,256	263,326
Provision for Doubtful Debts	(199,436)	(142,637)	(201,185)
Inventories - Materials	136,238	129,768	106,238
Inventories - Land Held for Resale	0	134,792	2,180,348
Accrued Interest Revenue	539,858	293,673	490,814
Prepayments	446,014	323,279	327,372
<b>Sub Total</b>	<b>62,929,207</b>	<b>69,332,286</b>	<b>78,446,692</b>
Exclude:			
Inventories - Land Held for Resale	(0)	(134,792)	(2,180,348)
Self-Supporting Loan Debtors	(275,256)	(275,256)	(263,326)
<b>Adjusted Current Assets</b>	<b>62,653,951</b>	<b>68,922,238</b>	<b>76,003,018</b>
<b>Current Liabilities</b>			
Trade & Other Payables			
Accounts Payable	(2,285,828)	(3,438,120)	(4,273,198)
Income in Advance	(93,373)	(53,589)	(3,021,954)
Accrued Wages	(477,224)	(452,005)	(324,243)
Accrued Interest Expense	(35,310)	(25,952)	(31,810)
Leaseholder Liability	(30,671,148)	(29,940,576)	(29,921,148)
Interest Bearing Liabilities	(1,388,389)	(1,392,360)	(1,149,859)
Employee Provisions - Annual Leave	(2,065,683)	(2,287,452)	(2,217,707)
Employee Provisions - Long Service Leave	(1,987,834)	(1,482,513)	(1,794,127)
<b>Sub Total</b>	<b>(39,004,789)</b>	<b>(39,072,568)</b>	<b>(42,734,046)</b>
Exclude:			
Interest Bearing Liabilities	1,388,389	1,392,360	1,149,859
Liabilities Associated with Restricted Assets	30,671,148	29,940,576	32,276,799
<b>Adjusted Current Liabilities</b>	<b>(6,945,252)</b>	<b>(7,739,632)</b>	<b>(9,307,388)</b>
<b>(Adjusted) Net Current Assets</b>	<b>55,708,699</b>	<b>61,182,606</b>	<b>66,695,630</b>
Less			
Restricted Assets - Cash Reserves	(52,932,089)	(51,759,380)	(59,329,041)
<b>SURPLUS (DEFICIT)</b>	<b>\$2,776,610</b>	<b>\$9,423,226</b>	<b>\$7,366,589</b>

**CITY OF SOUTH PERTH  
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**31. OPENING / CLOSING POSITION (Continued)**

Net current (unrestricted) assets carried forward at 1 July 2015 as disclosed for the purpose of the budget were \$8,642,782. This amount differs from the net current (unrestricted) assets (calculated in accordance with Department of Local Government Guideline No 8) shown in the audited financial statements for the year ended 30 June 2015 of \$7,366,589.

Net current assets for the purposes of preparing the Annual Budget is calculated as the projected difference between current assets (adjusted by the exclusion of "restricted" assets - money set aside exclusively to cash back Reserves) and current liabilities as disclosed on the budgeted balance sheet (adjusted by the exclusion of current loan liabilities).

The difference arose as a consequence of the use of 'estimated' account balances to facilitate the early adoption of the Annual Budget on 13 July 2015. This has no detrimental effect on operations during the year. The practice of deriving the budget position using projected balances allows Council to adopt its Annual Budget in early July and levy its rates promptly, thereby avoiding the need to arrange short term cash accommodation with its bankers to fund Council's operations during July and August.

**32. RATING INFORMATION**

**Rate In the Dollar**

A rate of 6.3098 cents in the dollar (6.0700 cents in 2015) was applied to the Gross Rental Value (GRV) of all rateable properties in the municipality excepting for those subject to the approved minimum rate. This rate was applied to both residential and commercial property within the district.

**Minimum Rate**

A \$910.00 Minimum Rate was applied (\$875.00 in 2015). This rate was determined to reflect the basic cost incurred in servicing lots within the district for the 2015/2016 rating year. Some 11.5% of rateable properties attracted this minimum rate - well under the allowable threshold of 50%.

**Instalment Options**

In accordance with the statutory provisions the City offers ratepayers a choice of payment of rates by either one, two or four instalments. To offset the cost of offering the instalment payment option, the City charges a \$10.00 administration fee on the second, third and fourth instalments plus interest at the prescribed rate of 5.5% per annum on instalment payments. This fee supports the cost of administering debts, issuing instalment reminder notices and processing payments received.

**Penalty Interest**

An interest charge of 11% was applied to all rates outstanding beyond the due date for the rates notice (excluding pensioner deferrals) as provided in the Local Government Act (1995). The rate of interest on outstanding rates is consistent with the penalty interest rate gazetted by the state government and applied to outstanding balances for the Emergency Services Levy.

**Revenue from Rates Admin Fees & Interest**

Details	Budget	2016	2015
	\$	\$	\$
Administration Fee - Instalments	145,000	150,214	143,980
Pre Interest on Rates Instalments	170,000	172,192	176,467
Interest on Overdue Rates	90,000	122,426	116,238
<b>Total Charges and Interest</b>	<b>\$405,000</b>	<b>\$444,832</b>	<b>\$436,685</b>



**CITY OF SOUTH PERTH  
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**32. RATING INFORMATION (Continued)**

**Concessions**

In accordance with the provisions of the Pensioner Rates Rebates and Deferrals Act, concessions were offered to eligible pensioners and seniors to allow them to either defer their rates or receive a percentage rebate of their rates provided they registered within the specified period and paid the balance of the rates within the year in which they were assessed. Eligibility for a concession is determined by meeting the requirements specified in the Pensioner Rates (Rebates & Deferrals) Act.

**Incentive Scheme**

The incentive scheme to encourage the early payment of rates did not operate in the 2015/2016 rating year.

**Emergency Services Levy**

During the 2015/2016 year the City was required to perform the role of third party collection agent for the Emergency Services Levy (ESL) for properties within the district. The ESL is a state government levy used to fund the operations of the career and volunteer fire brigades. For the 2015/2016 year, the City used the method of progressively remitting nominated portions of the total ESL levies to the Fire & Emergency Services Levy irrespective of whether they had been collected on not at 30 June 2016. Accordingly, the uncollected ESL funds at year end are now included in the City's Statement of Financial Position as a debt owing to the City.

**33. SCHEDULE OF RATES LEVIED**

**ACTUAL**

Particulars	Rateable Value \$	Rate in \$ Cents	Rate Yield \$	Min No.	Min Yield (\$)	Total Yield \$
<b>General - GRV</b>						
Residential	464,188,241	6.3098	27,164,795	2,242	2,040,220	29,205,015
Commercial	55,343,365	6.3098	3,457,321	51	46,410	3,503,731
Interim Rates	4,969,113	6.3098	195,186	0	0	195,186
<b>TOTAL</b>	<b>524,500,719</b>		<b>30,817,302</b>	<b>2,293</b>	<b>2,086,630</b>	<b>32,903,932</b>

**ANNUAL ADOPTED BUDGET**

Particulars	Rateable Value \$	Rate in \$ Cents	Rate Yield \$	Min No.	Min Yield (\$)	Total Yield \$
<b>General - GRV</b>						
Residential	460,029,452	6.3098	27,181,469	2,229	2,028,390	29,209,859
Commercial	54,898,006	6.3098	3,424,072	52	47,320	3,471,392
Interim Rates	0	6.3098	100,000	0	0	100,000
<b>TOTAL</b>	<b>514,927,458</b>		<b>30,705,541</b>	<b>2,281</b>	<b>2,075,710</b>	<b>32,781,251</b>

**CITY OF SOUTH PERTH  
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**34. GENERAL PURPOSE FUNDING**

<b>Details</b>	<b>Budget \$</b>	<b>2016 \$</b>	<b>2015 \$</b>
<b>General Rate</b>			
GRV - 17,732 Assessments Rate in \$ of 6.3098 cents	30,630,541	30,622,116	
GRV - 17,593 Assessments Rate in \$ of 6.0700 cents			29,098,455
<b>Minimum Rate</b>			
GRV - 2,293 Assessments at \$ 910.00	2,075,710	2,086,630	
GRV - 2,268 Assessments at \$ 875.00			1,984,500
<b>Interim Rates</b>			
GRV - Rate in \$ of 6.3098 cents	200,000	195,186	
GRV - Rate in \$ of 6.0700 cents			210,932
<b>Sub Total</b>	<b>32,906,251</b>	<b>32,903,932</b>	<b>31,293,887</b>
Plus - Late Payment Penalties / Interest	260,000	294,618	292,706
Plus - Admin & Legal Fees Recouped	210,000	225,856	223,518
Less - Rates Written Off	(10,000)	(9,863)	(10,052)
<b>Total Amount from Rates</b>	<b>33,366,251</b>	<b>33,414,542</b>	<b>31,800,059</b>
<b>Grant Revenue</b>			
General (Untied) Grant	448,000	444,788	1,437,647
<b>Sub Total</b>	<b>448,000</b>	<b>444,788</b>	<b>1,437,647</b>
<b>Other General Purpose Income</b>			
Pensioner's Deferred Rates Interest	25,000	12,476	13,677
Interest Revenue (Including Reserves)	2,326,121	2,187,725	2,341,060
UGP Financing Interest	0	0	7,359
ESL Transaction Processing Fee	40,000	39,470	39,750
Change in Equity - Local Govt House Trust	0	0	0
Other General Purpose Revenue	602,551	610,489	610,297
<b>Sub Total</b>	<b>2,993,672</b>	<b>2,850,160</b>	<b>3,012,142</b>
<b>Total General Purpose Revenue</b>	<b>\$36,807,923</b>	<b>\$36,709,490</b>	<b>\$36,249,848</b>
<b>Expenses</b>			
Rates Collection / Valuation Expenses	(319,401)	(344,711)	(316,337)
Interest Expense - Loans	(349,247)	(329,739)	(334,313)
Financing Expense	(25,000)	(13,110)	(16,341)
Change in Equity - Joint Venture	(0)	(58,164)	(37,336)
Allocated Outwards	21,644	39,004	19,042
<b>Total General Purpose Expenses</b>	<b>(\$672,004)</b>	<b>(\$706,720)</b>	<b>(\$685,285)</b>



**CITY OF SOUTH PERTH  
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FOR THE YEAR ENDED 30 JUNE 2016**

**35. NOTES TO THE STATEMENT OF CASHFLOWS**

**RECONCILIATION TO THE STATEMENT OF CASH FLOWS**

For the purpose of preparing the Statement of Cash Flows, the City considers cash and cash equivalents to include cash on hand, in banks and invested in money market instruments. Cash at the end of the reporting period as shown on the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Details	2016	2015
	\$	\$
Cash on Hand	3,385	3,385
Cash at Bank	2,820,283	2,827,891
Cash Equivalents	63,782,992	69,545,594
<b>Total Cash &amp; Cash Equivalents</b>	<b>\$66,606,660</b>	<b>\$72,376,870</b>

**RECONCILIATION - NET CASH USED IN OPERATIONS TO OPERATING RESULT**

Details	2016	2015
	\$	\$
<b>Net Operating Result</b>	<b>4,876,889</b>	<b>27,040,890</b>
Add (Less) Non Cash Items		
Depreciation	11,121,276	9,424,260
Amortisation	72,252	56,012
Profit on Sale of Assets	(3,328,820)	(24,286,488)
Change in Equity - Investments	58,164	37,336
Revaluation Decrement of Initial Recognition St. Furniture	0	310,312
<b>Non Operating Items</b>		
Grants for the Construction of Assets	(3,714,558)	(1,752,015)
<b>Changes in Assets &amp; Liabilities during Year</b>		
(Increase) / Decrease in Current Receivables	1,132,866	(1,263,213)
(Increase) / Decrease in Inventory	(23,530)	43,930
(Increase) / Decrease in Prepayments	4,094	110,583
(Increase) / Decrease in Accrued Income	197,141	(266,291)
Increase / (Decrease) in Current Payables	(1,027,293)	356,187
Increase / (Decrease) in Income in Advance	(47,358)	(11,618)
Increase / (Decrease) in Accrued Expenses	127,763	82,356
Increase / (Decrease) in Current Provisions	(241,869)	354,849
(Increase) / Decrease in Non Current Receivables	(5,725)	1,865
Increase / (Decrease) in Non Current Provisions	121,536	(25,364)
<b>Net Cash Provided by Operations</b>	<b>\$9,322,828</b>	<b>\$10,213,591</b>

**LOAN FACILITIES**

Self Supporting Loans	1,628,491	1,891,817
Golf Course Loans	3,614,878	3,878,867
City Loans	7,838,028	3,460,571
<b>Net Loan Liability</b>	<b>\$13,081,397</b>	<b>\$9,231,255</b>

**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
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**36. CREDIT STANDBY ARRANGEMENTS**

An Overdraft facility exists with the Commonwealth Banking Corporation for the daily operational requirements of the City. This facility has no specific dollar value limit but is guaranteed and monitored by the level of short term deposits held with the bank. Any overdraft shown in the Statement of Financial Position exists only as a consequence of timing differences in unrepresented cheques and does not represent a draw-down of funds from a facility provided by the City's bankers. The City has access to a corporate credit card facility to a potential funding limit of \$40,000 (2015: \$40,000). Any outstanding balances are settled monthly.

**37. FINANCIAL RISK MANAGEMENT**

The City's activities may expose it to financial risks including price risk, credit risk, liquidity risk and interest rate risk. The overall risk management strategy focuses on the unpredictability of financial markets - seeking to minimise potential adverse effects on the City's financial performance. There is no exposure to foreign currency risk as the City does not engage in foreign currency transactions.

The City held the following financial instruments at balance date:

	<b>Carrying Value</b>		<b>Fair Value</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>Financial Assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash & Cash Equivalents	66,606,660	72,376,870	66,606,660	72,376,870
Receivables	3,666,557	5,057,023	3,666,557	5,057,023
<b>Total</b>	<b>\$70,273,217</b>	<b>\$77,433,893</b>	<b>\$70,273,217</b>	<b>\$77,433,893</b>
<b>Financial Liabilities</b>				
Payables	3,969,667	7,651,205	3,969,667	7,651,205
Borrowings	13,081,397	9,231,256	11,225,667	8,001,561
Leaseholder Liability	29,940,576	29,921,148	26,867,293	26,849,858
<b>Total</b>	<b>\$46,991,640</b>	<b>\$46,803,609</b>	<b>\$42,062,627</b>	<b>\$42,502,624</b>

Fair value is determined as follows:

**Cash and Cash Equivalents, Receivables & Current Payables**

Estimated as the carrying value - which approximates net market value

**Borrowings**

Estimated future cash flows discounted by current market rates applicable to assets and liabilities having a similar risk profile.

**Cash & Cash Equivalents**

The City's objective is to maximise its return on cash and investments - whilst preserving capital and maintaining an adequate level of liquidity to support operational needs. The investment portfolio is managed in accordance with Policy P603 - Investment of Surplus Funds and Department of Local Government Guideline 19. A comprehensive Investment Register is maintained at all times and an Investment Report disclosing the composition of the portfolio, counterparty risk, credit quality and investment performance is provided to Council on a monthly basis.

The major risk associated with investments is price risk - that is, the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market. Cash and investments are subject to interest rate risk - the risk that movements in interest rates could affect returns. Cash and investments are subject to credit risk - the risk that a contracting entity may not complete its obligations under a financial instrument resulting in a financial loss to Council. Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.



**CITY OF SOUTH PERTH  
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FOR THE YEAR ENDED 30 JUNE 2016**

**37. FINANCIAL RISK MANAGEMENT (Continued)**

The impact of a 1% change in interest rates on holdings of Cash & Cash Equivalents is shown below:

<b>Details</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>Sensitivity Analysis - 1% Change in Interest Rate</b>		
Equity	666,066	723,769
Income Statement	666,066	723,769

**Receivables**

The City's major receivables comprise rates, service charges and user fees & charges. The major risk associated with these receivables is credit risk - the risk that the debts may not be repaid. This is managed by monitoring outstanding debts and employing timely, effective debt recovery practices.

Credit risk on Rates, Rubbish Charges and UGP Service Charges is minimised through the City's ability to recover these debts as a secured charge over the land - that is, the land can be sold to recover the debt. The City also charges interest on overdue rates and rubbish charges at higher than market rates which further encourages payment. The level of outstanding receivables is monitored against benchmarks for acceptable collection performance and reported monthly.

A suitable provision for doubtful receivables is made as required following a critical assessment of outstanding receivables by class each year. There are no material receivables that have been subject to a re-negotiation of repayment terms.

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

<b>Details</b>	<b>2016</b>	<b>2015</b>
<b>Rates &amp; Charges</b>		
Current	99.1%	99.4%
Overdue	0.9%	0.6%
<b>Other Receivables</b>		
Current	90.9%	95.0%
Overdue	9.1%	5.0%

**Short Term Deposits**

The accounting policy applied in respect of short term deposits is as stated at Note 1 (j). Interest is recognised as earned rather than upon receipt. The average maturity of short term investments undertaken during the reporting period was 155 days. The weighted average interest rate yield was 2.88% on investments and an average rate of 1.71% on at call funds.

**Payables & Borrowings**

Payables and borrowings are both subject to liquidity risk - that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by dynamically monitoring its cash flow requirements and liquidity levels to ensure that an adequate cash buffer is maintained at all times.

Payments are made in accordance with agreed terms or statutory obligations - whichever is applicable. Credit terms may be extended or overdraft facilities drawn upon if required.

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

**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**37. FINANCIAL RISK MANAGEMENT (Continued)**

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

<b>Payables - Classified by Year</b>	<b>Due within 1 year</b>	<b>Due between 1 and 5 years</b>	<b>Due after 5 years</b>	<b>Total Contractual Cash Flows</b>	<b>Carrying Values</b>
<b>2016</b>					
Payables	3,969,667	0	0	3,969,667	3,969,667
Leaseholder Liability (Retirement Facility)	2,196,823	8,787,293	18,956,460	29,940,576	29,940,576
Borrowings	2,028,603	6,926,858	8,178,138	17,133,599	13,081,397
	<b>\$8,195,093</b>	<b>\$15,714,151</b>	<b>\$27,134,598</b>	<b>\$51,043,842</b>	<b>\$46,991,640</b>
<b>2015</b>					
Payables	7,651,205	0	0	7,651,205	7,651,205
Leaseholder Liability (Retirement Facility)	2,094,480	8,377,921	19,448,746	29,921,148	29,921,148
Borrowings	1,671,987	6,192,931	3,795,980	11,660,899	9,231,256
	<b>\$11,417,672</b>	<b>\$14,570,852</b>	<b>\$23,244,726</b>	<b>\$49,233,252</b>	<b>\$46,803,609</b>

**Carrying Amounts of Borrowings with Interest Rate Sensitivity**

<b>2016</b>	<b>&lt; 1 Year</b>	<b>1-2 Years</b>	<b>2-3 Years</b>	<b>3-4 Years</b>	<b>4-5 Years</b>	<b>&gt; 5 Years</b>	<b>Total</b>
Fixed Rate	1,361,722	1,418,249	1,430,982	1,110,036	874,439	5,030,238	11,225,667
Weighted Ave Interest Rate	5.261%	5.250%	5.304%	4.942%	4.587%	4.326%	3.593%
<b>2015</b>							
Fixed Rate	1,116,064	1,140,965	1,170,209	1,200,264	873,336	2,500,722	8,001,561
Weighted Ave Interest Rate	5.566%	5.568%	5.573%	5.579%	5.283%	4.955%	4.685%





**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**38. INTEREST BEARING BORROWINGS**

The City undertakes borrowings for its own purposes as part of a balanced funding model. It also acts as a guarantor for Self Supporting Loans to a number of community groups. City borrowings are regarded as part of the overall municipal funding package and with the exception of borrowings associated with the Collier Park Golf Course (Recreation & Culture Program) are not directly attributed to operational programs other than General Purpose Revenue. They are secured against the future general revenue of the City. Loan No 223, 225A, 225B and 231 are City loans.

Self Supporting Loans are guaranteed by the City on behalf of a nominated community sporting group. Responsibility for all payments of principal and interest rests with the beneficiary community sporting group. All payments are reimbursed by the relevant group - meaning that there is no financial impost on the City for these loans. Loan No 218, 220, 224, 228, 229 and 230 are Self Supporting Loans. Loan 227 relates to the Collier Park Golf Course and the course is responsible for servicing all of its own loan repayments from its own sources - without impost on ratepayers.

All loans borrowings detailed below are undertaken with WA Treasury Corporation. Loan terms, payment frequencies and interest rates vary as agreed at the time of negotiating the loan. Individual loan details are as specified in the following table.

Loan No	Loan Term	Maturity Date	Interest Rate	Instalment Frequency	Balance 1 Jul 15	New Borrowings	Principal Repayment	Interest Repayment	Total Repayment	Balance 30 Jun 16
<b>City Loans</b>										
223	10 Yr	Jun 2019	6.32%	Monthly	1,426,207	0	(324,088)	(88,931)	(413,019)	1,102,119
225A	10 Yr	Jun 2021	5.48%	Monthly	1,328,070	0	(192,227)	(76,564)	(268,792)	1,135,843
225B	10 Yr	Jun 2021	4.02%	Monthly	706,294	0	(106,229)	(30,946)	(137,174)	600,065
231	20 Yr	Jun 2036	3.21%	Monthly	0	5,000,000	(0)	(288)	(288)	5,000,000
<b>Golf Course Loans</b>										
227	15 Yr	Sep 2026	4.97%	Monthly	3,878,867	0	(263,989)	(212,126)	(476,115)	3,614,878
<b>Self Supporting Loans</b>										
218	15 Yr	Nov 2015	6.59%	Monthly	3,664	0	(3,664)	(65)	(3,729)	0
220	17 Yr	Nov 2021	6.28%	Monthly	31,015	0	(4,115)	(2,043)	(6,157)	26,900
224	10 Yr	Feb 2020	6.15%	Semi Annual	1,243,554	0	(219,527)	(75,143)	(294,670)	1,024,027
228	15 Yr	Feb 2028	4.65%	Quarterly	72,907	0	(4,410)	(3,785)	(8,195)	68,497
229	15 Yr	Feb 2028	4.42%	Quarterly	444,320	0	(26,570)	(22,079)	(48,649)	417,750
230	15 Yr	Sep 2029	4.22%	Monthly	96,357	0	(5,039)	(4,589)	(9,628)	91,318
<b>Total Borrowings</b>					<b>\$9,231,255</b>	<b>\$5,000,000</b>	<b>(\$1,149,858)</b>	<b>(\$516,559)</b>	<b>(\$1,666,416)</b>	<b>\$13,081,397</b>





**CITY OF SOUTH PERTH  
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**39. PROPERTY PLANT & EQUIPMENT - MOVEMENTS IN CARRYING AMOUNTS**

<b>Movement</b>	<b>Land</b>	<b>Buildings</b>	<b>Artwork</b>	<b>Technology Equipment</b>	<b>Furniture Fittings</b>	<b>Mobile Plant</b>	<b>Plant &amp; Equipment</b>	<b>Work in Progress</b>	<b>Total</b>
Balance - 1 July 2015	279,402,500	82,721,182	300,027	596,894	461,826	2,824,606	584,403	1,191,358	368,082,796
Additions	493,871	397,049	75,601	191,776	0	1,496,007	65,887	0	2,720,191
Disposals	(0)	(0)	(0)	(22,046)	(4,946)	(146,678)	(0)	(0)	(173,670)
Revaluation Increments	520,000	2,447,412	0	0	30,000	0	0	0	2,997,412
Transfer (to) from Assets Held for Sale	180,000	(0)	(0)	(0)	(0)	(0)	(0)	(0)	180,000
Additions to Work in Progress	0	0	0	0	0	0	0	13,579,925	13,579,925
Transfers from Work in Progress	0	0	0	141,180	0	0	0	(141,180)	0
Disposal of Previously Revalued Assets	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Write Down / Adjustment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Depreciation Expense	(0)	(1,580,131)	(6,665)	(266,509)	(124,821)	(1,131,077)	(111,323)	(0)	(3,220,526)
<b>Balance - 30 June 2016</b>	<b>\$280,596,371</b>	<b>\$83,985,512</b>	<b>\$368,963</b>	<b>\$641,295</b>	<b>\$362,059</b>	<b>\$3,042,858</b>	<b>\$538,967</b>	<b>\$14,630,103</b>	<b>\$384,166,128</b>





**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**40. INFRASTRUCTURE - MOVEMENTS IN CARRYING AMOUNTS**

<b>Movement</b>	<b>Roads Network</b>	<b>Drainage Network</b>	<b>Path Network</b>	<b>Street Furniture</b>	<b>Parks Assets</b>	<b>Foreshore Assets</b>	<b>Work in Progress</b>	<b>Total Infrastructure</b>
Balance - 1 July 2015	114,559,683	19,229,988	33,207,035	708,381	74,031,639	0	3,112,953	244,849,679
Additions	3,542,489	719,230	1,484,324	185,822	410,668	1,492,736	0	7,835,269
Disposals	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Revaluation Increments	63,819,385	0	1,257,870	168,582	1,137,746	0	0	66,383,583
Revaluation Decrements	(0)	(56,361)	(0)	(0)	(0)	(0)	(0)	(56,361)
Write Down / Adjustment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Additions to Work in Progress	0	0	0	0	0	0	1,277,344	1,277,344
Transfers from Work in Progress	0	0	861,688	0	0	2,251,265	(3,112,953)	(0)
Depreciation Expense	(5,138,990)	(435,819)	(1,067,822)	(73,227)	(1,184,889)	(0)	(0)	(7,900,748)
<b>Balance - 30 June 2016</b>	<b>\$176,782,567</b>	<b>\$19,457,038</b>	<b>\$35,743,095</b>	<b>\$989,558</b>	<b>\$74,395,164</b>	<b>\$3,744,001</b>	<b>\$1,277,344</b>	<b>\$312,388,767</b>



## CITY OF SOUTH PERTH NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### 41. FAIR VALUE

During the reporting period, the City has applied AASB 13 Fair Value Measurement measures.

The valuation concepts maximise the use of relevant observable inputs and minimising the use of unobservable inputs. There are three levels of inputs:

- Level 1 are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- Level 2 are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 are unobservable inputs for the asset or liability. Unobservable inputs include estimates of residual value, useful life, and pattern of consumption, asset condition and the remaining service potential of the asset.

Where the cost of an asset can be reliably established using Level 2 inputs but other inputs require the use of extensive professional judgement, the valuation is classified as using Level 3 inputs.

The City measures the following assets and liabilities on a recurring basis:

- Land & Buildings
- Artworks
- Technology Equipment
- Furniture & Fittings
- Mobile Plant
- Plant & Equipment
- Roads
- Paths
- Drainage
- Park Assets
- Street Furniture
- Foreshore Assets

Assets are also measured on a non-recurring basis as a result of reclassification of assets held for sale.

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

#### Recurring Fair Value Measurements - Non Financial Assets at 30 June 2016

Asset Class	Note	Level 1	Level 2	Level 3	Total
Land	13	0	130,878,871	149,717,500	280,596,371
Buildings	13	0	0	83,985,512	83,985,512
Artworks	13	0	368,963	0	368,963
Technology Equipment	13	0	641,295	0	641,295
Furniture & Fittings	13	0	362,060	0	362,060
Mobile Plant	13	0	3,042,858	0	3,042,858
Plant & Equipment	13	0	538,966	0	538,966
Roads	14	0	0	176,782,567	176,782,567
Drainage	14	0	0	19,457,038	19,457,038
Paths	14	0	0	35,743,095	35,743,095
Park Assets	14	0	0	74,395,163	74,395,163
Street Furniture	14	0	0	989,558	989,558
Foreshore Assets	14	0	0	3,744,001	3,744,001
<b>Total Non-Financial Assets</b>		<b>0</b>	<b>135,833,013</b>	<b>544,814,434</b>	<b>680,647,447</b>

#### Non Recurring Fair Value Measurements - Non Financial Assets at 30 June 2016

##### Assets Held for Sale

Asset Class	Note	Level 1	Level 2	Level 3	Total
Land	8,11	0	804,792	0	804,792
Buildings	8,11	0	96,464	0	96,464
<b>Total Non-Recurring Fair Value Assets</b>		<b>0</b>	<b>901,256</b>	<b>0</b>	<b>901,256</b>

**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**41. FAIR VALUE (Continued)**

Recurring Fair Value Measurements - Non Financial Assets at 30 June 2015

Asset Class	Note	Level 1	Level 2	Level 3	Total
Land	13	0	129,685,000	149,717,500	279,402,500
Buildings	13	0	0	82,721,182	82,721,182
Artworks	13	0	300,027	0	300,027
Technology Equipment	13	0	596,894	0	596,894
Furniture & Fittings	13	0	461,826	0	461,826
Mobile Plant	13	0	2,824,606	0	2,824,606
Plant & Equipment	13	0	584,403	0	584,403
Roads	14	0	0	114,559,683	114,559,683
Drainage	14	0	0	19,229,988	19,229,988
Paths	14	0	0	33,207,035	33,207,035
Parks	14	0	0	74,031,639	74,031,639
Street Furniture	14	0	0	708,381	708,381
Foreshore Assets	14	0	0	0	0
<b>Total Non-Financial Assets</b>		<b>0</b>	<b>134,452,756</b>	<b>474,175,408</b>	<b>608,628,164</b>

Fair values were determined as at 30 June 2016 for the various Plant & Equipment asset classes. Fair values were recorded as at 30 June 2016 for all Infrastructure Asset classes. Land, Buildings and Artworks were also recorded at fair value at this date.

Non Recurring Fair Value Measurements - Non Financial Assets at 30 June 2015

Assets Held for Sale

Asset Class	Note	Level 1	Level 2	Level 3	Total
Land	8,11	0	3,030,348	0	3,030,348
Buildings	8,11	0	96,464	0	96,464
<b>Total Non-Recurring Fair Value Assets</b>		<b>0</b>	<b>3,126,812</b>	<b>0</b>	<b>3,126,812</b>

Valuation techniques / inputs used to determine fair value for each asset class are:

Asset Class	Input	Valuation Technique
Buildings - Specialised	3	Cost Cost adjusted for estimates of unobservable inputs
Buildings - Commercial	2	Market Comparable sales / price per square metre
Land - Freehold	2	Market Comparable sales / price per square metre
Land - Restricted Use	3	Market Price per square metre adjusted for restrictions in use
Land under Control	3	Market Income approach
Artworks	2	Market Estimated value expected to be realised
Technology Equipment	2	Cost Make, capacity, year of manufacture and condition
Furniture & Fittings	2	Cost Make, capacity, year of manufacture and condition
Mobile Plant	2	Cost Make, capacity, year of manufacture and condition
Plant & Equipment	2	Cost Make, capacity, year of manufacture and condition
Roads	3	Cost As detailed below *
Paths	3	Cost As detailed below *
Drainage	3	Cost As detailed below *
Parks Assets	3	Cost As detailed below *
Street Furniture	3	Cost As detailed below *
Foreshore Assets	3	Cost As detailed below *

\* Estimates of residual value, useful life, pattern of consumption, asset condition and relationship to the assessed level of remaining service potential of the depreciable asset.

**Transfers Policy**

Transfers into and out of the fair value hierarchy levels are recognised at the end of the reporting period. There were no transfers between Levels 1 & 2 or transfers out of Level 3 during the reporting period.



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**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**41. FAIR VALUE (Continued)**

**Highest and Best Use**

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

**Valuation Techniques Used to Derive Fair Values for Recurring Fair Value Measurement**

**Land**

**Level 2 & 3 Valuation Inputs**

Where there is directly comparable market evidence, Level 2 inputs were used to value land held freehold and land used for special purposes which is restricted in use under current zoning rules. Sales of comparable land sites in close proximity were adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Where there was no observable market evidence for a land site due to its configuration, council zoning restrictions or due to presence of water bodies, significant professional judgement was required to be exercised in adjusting the price per square metre inputs available. This resulted in some land parcel valuations being derived using inputs at level 3 in the valuation hierarchy.

**Plant & Equipment**

All Plant & Equipment asset classes (Technology Equipment, Furniture & Fittings, Mobile Plant and Plant & Equipment) were revalued to fair value at 30 June 2016 by City officers using Level 2 inputs involving the exercise of professional judgement. This exercise achieved compliance with Local Government (Financial Management) Regulation 17A.

Whilst additions since that time are shown at cost, given that they were acquired at arm's length and any accumulated depreciation reflects the usage of the service potential embodied in that asset, it is considered that the recorded written down value approximates fair value. Accordingly, it is considered that these values reflect compliance with Local Government (Financial Management) Regulation 17A.

**Buildings**

**Level 2 Valuation Inputs**

These were used to determine the fair value of a range of properties. This included the bulk of the residential and commercial properties. The residential properties fair value has been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Commercial buildings have been generally derived using a combination of sales direct comparison approach and capitalisation of income approach. Fair value has been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach are rental yields and price per square metre.

**Level 3 Valuation Inputs**

Specialised buildings were valued using the cost approach using professionally qualified Registered Valuers. The approach estimated the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. These include the average cost of construction and consumption score for each component. As these are supported by observable market evidence they have been classified as Level 2 inputs.

The unobservable inputs (such as estimates of residual value, useful life, pattern of consumption and asset condition and its relationship to the assessed level of remaining service potential of the depreciable amount) required extensive professional judgement and impacted significantly on the determination of fair value.

As such, these assets were classified as having been valued using level 3 valuation inputs.

**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**41. FAIR VALUE (Continued)**

**Valuation Techniques Used to Derive Fair Values for Recurring Fair Value Measurement  
Artworks**

Valuation inputs and techniques used to determine the fair value for all Artwork Assets have been based on Level 2 inputs - Market Based. It has been determined that there is an active market for the Art Work Assets and hence the 'market approach' has been adopted.

Market (Direct Comparison) - This approach has been applied and fair value assessed on the basis of the estimated amount which the relevant item of Art Work valued might reasonably be expected to realised on the date of valuation in an exchange between market participants given highest and best use or highest and best alternative use. This was determined by comparison to recent sales of Art work with similar characteristics. This was then adjusted to reflect conditions and comparability. As this was based on observable evidence, they have been classified as Level 2.

**Valuation Techniques Used to Derive Fair Values for Recurring Fair Value Measurement**

The quantitative disclosures of the remaining service potential relating to each corresponding condition score for each of the patterns of consumption utilised in this valuation are as follows:

**Infrastructure**

Infrastructure asset classes (Roads, Drainage, Paths and Parks Assets) were revalued to fair value at 30 June 2016 by City officers using the cost approach based on Level 3 inputs involving the exercise of professional judgement. The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and took into account a range of factors.

**Valuation Techniques Used to Derive Fair Values for Recurring Fair Value Measurement**

Whilst the unit rates based on square metres or similar could be supported by market evidence (Level 2 inputs), other factors (such as residual life, useful life pattern of consumption and asset condition) required extensive professional judgement. These impacted significantly on the final determination of fair value. These assets therefore were classified as having been valued using Level 3 valuation inputs.

During the year, a significant number of new projects were completed where the actual cost was recorded and the impact of depreciation at year end was negligible. Whilst these assets could be classified as being valued at Level 2, given the low proportion of the total portfolio that these assets represented (and the likelihood that future revaluations would result in them being valued as using Level 3 inputs, the City has adopted a policy that all infrastructure assets are deemed to be valued at Level 3.

The valuation methodology and assumptions underpinning the Infrastructure valuations were independently reviewed by a licensed valuer to ensure the integrity of the values determined. It is intended that this assessment of infrastructure asset values by City officers using Level 3 inputs and supplementary independent review will occur on annual basis.

**Valuation Techniques Used - Non Recurring Fair Value Measurement**

Buildings classified as Assets held for sale during the reporting period were valued at the lower of carrying amount and the greater of 'value in use' or 'fair value less cost to sell'. The fair value of these assets was determined using the sales comparison approach.

**Valuation Process - Level 3 Inputs**

**Relationship between Asset Consumption Scale and Level of Consumed Service Potential**

Under the cost approach, the estimated cost to replace the asset is calculated and then adjusted to take account of any accumulated depreciation. In order to achieve this, the valuer determines an asset consumption rating scale for the asset type based on inter-relationships between a range of factors.



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**41. FAIR VALUE (Continued)**

**Valuation Process**

These factors and their relationship to fair value, require professional judgment to be exercised and include consideration of factors including (but not limited to) asset condition, legal and commercial obsolescence and the determination of key depreciation related assumptions such as residual value, useful life and pattern of consumption of the future economic benefit.

The consumption rating scales were based initially on the past experience of the valuation firm and industry guides that were then updated to take into account the experience and understanding of the City's engineers, asset management and finance staff. The results of the valuations were further evaluated by confirmation against the City's own understanding of the assets and the (expected) level of remaining service potential.

For Non Infrastructure Assets (other than those in the Building or Land Asset classes which were valued by accredited independent external valuers), relevant City officers have satisfied themselves that the values recorded in the financial accounts accurately reflect fair values in relation to the underlying asset. Artworks having a value of over \$100,000 were valued by an independent external art valuer in 2014/2015 and did not require a revised valuation in 2015/2016.

In addition, the Infrastructure Asset valuation assumptions and methodology were independently assessed through an external expert review to confirm the validity of the key inputs, unit rates, assumptions applied.

The Asset Register is considered complete and accurate for all such asset classes.

In considering the validity, rigour and integrity of the Level 3 valuation inputs supplied, the City has undertaken a comprehensive analysis of results to validate the Fair Value to the (past) Written Down Value (WDV) as a percentage of gross value and then to benchmark the percentages derived therein against other local government peers.

In conducting the Fair Value exercise, the City has also undertaken comparisons between the 2016 valuation and previous comparative valuations. The object of this exercise was to identify any significant fluctuations and to ensure that the differences could be explained and substantiated.

In the 2016 Fair Value exercise, the most significant variations were as disclosed below:

**Buildings**

There was an increase of 1.5% overall in the written down value of building assets - but this is not considered to be significant. Minor additions in value were recognised and the replacement values of existing buildings were indexed to reflect current replacement cost. An assessment of the building portfolios' condition rating resulted in a small increase in accumulated depreciation recorded against the building category's recorded written down value.

The change in value for the buildings asset class was adjusted against the Asset Revaluation Surplus for this asset class.

**Roads Network**

The replacement value of the road network increased by 54% over the year, largely reflecting the critical assessment of the cost to create equivalent roads in a 'brownfields' environment with emphasis on the cost to create the equivalent subgrade and the pavement. The condition based assessment of the road network also resulted in an improvement in the written down value of the asset - reflecting remedial and maintenance work undertaken. The change in value was adjusted against the Asset Revaluation Surplus for this asset class.

**Paths Network**

The written down value (WDV) of the path network was only modestly changed in the year to year comparison (as expected) due to the new capital works, accuracy of existing data and the modest level of remedial works - as is appropriate for a well maintained asset such as the path network. The small change in value was adjusted against the Asset Revaluation Surplus for this asset class.

**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

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**41. FAIR VALUE (Continued)**

**Valuation Process**

**Drainage**

The written down value of drainage assets increased by a modest 1.2% in 2016 relative to the 2015 valuation. The change in value was adjusted against the Asset Revaluation Surplus for this asset class.

**Park Assets**

The change in the WDV of this asset class during 2015/2016 was inconsequential. The change in the value of the park asset class was adjusted against the Asset Revaluation Surplus for this asset class.

**Street Furniture**

The 2015/2016 year saw a further asset pickup and valuation of street furniture assets to be included in the City's accounts. There was a 39% increase in the written down value of street furniture assets. The change in the value of the street furniture asset class was adjusted against the Asset Revaluation Surplus for this asset class.

**Foreshore Assets**

In the 2015/2016 year, the City recognised, for the first time, a new class of infrastructure assets being 'Foreshore Assets'. As the assets recognised in this asset class reflect current year acquisitions, it is believed that cost approximates fair value at this time.

**Disclosed Fair Value Measurements**

The following assets and liabilities are not measured at fair value in the Statement of Financial Position but their fair values are separately disclosed in the notes to the financial statements.

**Borrowings**

The following table provides the level of fair value hierarchy within which the disclosed fair value measurements are categorised in their entirety as well as providing a description of the valuation technique(s) used.

Description	Note	FV Level	Valuation Technique	Inputs Used
<b>Liabilities</b>				
Borrowings	37	2	Income approach using the discounted cashflow method	Current Treasury borrowing rates for similar instruments.
Leaseholder Liability	37	2	Income approach using the discounted cashflow method	Current Treasury borrowing rates for similar instruments.

There was no change in the valuation technique(s) used to calculate the fair values disclosed in the notes to the financial statements during 2015/2016.



**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**42. KEY PERFORMANCE INDICATORS**

Performance Measure	2016	2015	2014
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**CURRENT RATIO**

	<b>1.06</b>	<b>1.12</b>	<b>0.91</b>
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*Indicates the City's short term liquidity and capacity to meet short term obligations.*

*Preferred value for this ratio is greater than 1.0*

Current Assets - Restricted Assets	16,579,935	19,117,651	15,450,141
Current Liabilities - Restricted Liabilities	15,568,194	16,992,380	17,007,460

*\* Ratios have been amended to reflect reclassification of Leaseholder Liability from non-current to current.*

**CURRENT RATIO (Excluding Leaseholder Liability)**

	<b>1.82</b>	<b>1.93</b>	<b>1.70</b>
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*Indicates the City's short term liquidity and capacity to meet short term obligations.*

*Preferred value for this ratio is greater than 1.0*

Current Assets - Restricted Assets	16,579,935	19,117,651	15,450,141
Current Liabilities - Restricted Liabilities	9,131,992	9,891,890	9,069,368

**OPERATING SURPLUS RATIO**

	<b>2.1%</b>	<b>33.9%</b>	<b>(2.6%)</b>
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*Indicates the extent to which revenue covers operational expenses and capital expenditure.*

*Preferred value is positive and between 0% and 15%*

Operating Surplus	1,162,331	25,288,874	(1,211,079)
Own Source Revenue	55,366,598	74,639,371	47,133,464

**OWN SOURCE REVENUE COVER RATIO**

	<b>100.0%</b>	<b>143.8%</b>	<b>93.8%</b>
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*Indicates the extent of financial autonomy That is the capacity to generate revenues to meet operating costs from its own revenue sources.*

*Preferred value is greater than 40%*

Own Source Revenue	55,366,598	74,639,371	47,133,464
Operating Expenses	55,345,665	51,904,038	50,233,833

**DEBT SERVICE RATIO**

	<b>7.72</b>	<b>16.28</b>	<b>2.95</b>
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*Indicates the capacity to generate sufficient cash to meet debt service obligations as they become due and payable.*

*Preferred value for this ratio is greater than 2.0*

Operating Surplus before Interest & Depreciation	12,872,418	35,305,739	8,006,718
Debt Service Costs - Principal & Interest	1,666,417	2,169,282	2,718,220

**RATES OUTSTANDING RATIO**

	<b>1.0%</b>	<b>0.7%</b>	<b>0.5%</b>
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*Indicates the effectiveness of rates collection procedures.*

*Preferred value for this ratio is less than 5%*

Rates Outstanding	322,470	221,509	141,227
Total Rates Collectible	32,491,755	30,886,361	28,178,892

**CITY OF SOUTH PERTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

Performance Measure	2016	2015	2014
<b>ASSET SUSTAINABILITY RATIO</b>	<b>97.1%</b>	<b>100.0%</b>	<b>94.0%</b>
<i>Indicates the extent to which assets are renewed or replaced as they reach the end of their useful lives</i>			
<i>Preferred value for this ratio is greater than 90%</i>			
Capital Renewal & Replacement Expenditure	10,866,283	9,436,683	8,066,375
Depreciation Expense & Ammortisation	11,193,527	9,480,272	8,582,064

**Further Ratio Information**

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

Performance Measure	2016	2015	2014
<b>ASSET CONSUMPTION RATIO</b>	<b>69.4%</b>	<b>70.2%</b>	<b>61.3%</b>
<i>Indicates the aged condition of the City's physical assets.</i>			
<i>Preferred value for this ratio is between 50% and 70%</i>			
Depreciated Replacement Cost of Assets	400,947,744	329,853,426	284,459,061
Current Replacement Value of Assets	577,909,330	469,689,823	463,819,463
<b>ASSET RENEWAL FUNDING RATIO</b>	<b>97.7%</b>	<b>95.1%</b>	<b>94.4%</b>
<i>Indicates the City's capacity to fund asset renewals at existing revenue and service levels.</i>			
<i>Preferred value for this ratio is between 95% and 100%</i>			
NPV of Planned Renewal Funding	100,945,026	94,414,592	73,658,607
NPV of Required Renewal Funding	103,324,823	99,320,725	77,993,573

**43. EVENTS AFTER THE REPORTING PERIOD**

There have been no significant events after the reporting period that are required to be included in the 2015/2016 Annual Financial Report.



**CITY OF SOUTH PERTH**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016**

	2016 YTD \$	2015 YTD \$	2015 \$
<b>CURRENT ASSETS</b>			
Cash	2,823,669	3,432,476	3,432,476
Investments	63,782,992	69,545,593	69,545,593
Receivables	1,844,114	2,965,050	2,965,050
Inventories	129,768	106,238	106,238
Inventories - Assets Held for Sale	134,792	2,180,348	2,180,348
Other Current Assets	616,951	818,186	818,186
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 69,332,285</b>	<b>\$ 79,047,892</b>	<b>\$ 79,047,892</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	1,822,443	2,091,973	2,091,973
Inventories - Assets Held for Sale	766,464	946,464	946,464
Investments	226,041	284,205	284,205
Property, Plant and Equipment	384,166,128	368,082,798	368,082,798
Infrastructure	312,388,767	244,849,679	244,849,679
Intangibles	896,667	627,761	627,761
<b>TOTAL NON-CURRENT ASSETS</b>	<b>\$ 700,266,510</b>	<b>\$ 616,882,880</b>	<b>\$ 616,882,880</b>
<b>TOTAL ASSETS</b>	<b>\$ 769,598,795</b>	<b>\$ 695,930,772</b>	<b>\$ 695,930,772</b>
<b>CURRENT LIABILITIES</b>			
Payables	3,969,666	7,651,205	7,651,205
Borrowings	1,392,360	1,149,859	1,149,859
CPV Leaseholder Liability	29,940,576	29,921,148	29,921,148
Provisions	3,769,965	4,011,834	4,011,834
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 39,072,568</b>	<b>\$ 42,734,045</b>	<b>\$ 42,734,045</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	0	601,200	601,200
Borrowings	11,689,036	8,081,397	8,081,397
CPV Leaseholder Liability	0	0	0
Provisions	406,185	284,648	284,648
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>\$ 12,095,221</b>	<b>\$ 8,967,245</b>	<b>\$ 8,967,245</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 51,167,789</b>	<b>\$ 51,701,290</b>	<b>\$ 51,701,290</b>
<b>NET ASSETS</b>	<b>\$ 718,431,006</b>	<b>\$ 644,229,482</b>	<b>\$ 644,229,482</b>
<b>EQUITY</b>			
Retained Surplus	122,884,178	110,437,627	110,437,627
Reserves	595,546,828	533,791,855	533,791,855
<b>TOTAL EQUITY</b>	<b>\$ 718,431,006</b>	<b>\$ 644,229,482</b>	<b>\$ 644,229,482</b>

**CITY OF SOUTH PERTH  
STATEMENT OF CHANGE IN EQUITY  
AS AT 30 JUNE 2016**

	<b>2016 YTD</b> \$	<b>2015 YTD</b> \$	<b>2015</b> \$
<b>RESERVES</b>			
<b>Cash Backed</b>			
Balance at beginning of reporting period	59,329,041	36,227,586	36,227,586
Aggregate transfers to Retained Earnings	(20,283,414)	(12,182,612)	(12,182,612)
Aggregate transfers from Retained Earnings	12,713,753	35,284,067	35,284,067
Balance at end of reporting period	<u>\$ 51,759,380</u>	<u>\$ 59,329,041</u>	<u>\$ 59,329,041</u>
<b>Non - Cash Backed</b>			
Asset Revaluation Reserve	543,787,448	474,462,814	474,462,814
Balance at end of reporting period	<u>\$ 543,787,448</u>	<u>\$ 474,462,814</u>	<u>\$ 474,462,814</u>
<b>TOTAL RESERVES</b>	<u>\$ 595,546,828</u>	<u>\$ 533,791,855</u>	<u>\$ 533,791,855</u>
<b>RETAINED EARNINGS</b>			
Balance at beginning of reporting period	110,437,627	107,564,021	107,564,021
Initial adjustments to comply with accounting standards	-	-	-
Change in Net Assets from Operations	4,876,889	25,975,061	25,975,061
Aggregate transfers to Reserves	(12,713,753)	(35,284,067)	(35,284,067)
Aggregate transfers from Reserves	20,283,414	12,182,612	12,182,612
Balance at end of reporting period	<u>\$ 122,884,178</u>	<u>\$ 110,437,627</u>	<u>\$ 110,437,627</u>
<b>TOTAL EQUITY</b>	<u>\$ 718,431,006</u>	<u>\$ 644,229,482</u>	<u>\$ 644,229,482</u>



**CITY OF SOUTH PERTH**  
**2015/2016 - OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 7.6.2 (c)

Key Responsibility Areas	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	Total Budget
<b>REVENUE</b>											
<b>Chief Executive's Office</b>											
City Administration	0	0	0	U		16,500	16,833	333	F	2	16,500
Human Resources Admin Revenue	0	0	0	U		0	0	0	U		0
Governance Admin	0	0	0	U		0	15,100	15,100	F		0
Ranger Services											
Animal Control	1,500	21,932	20,432	F	1,362	97,500	123,783	26,283	F	27	97,500
Fire Prevention	0	(2,373)	2,373	U		2,500	(1,073)	3,573	U		2,500
Parking Management	127,100	120,483	6,617	U	5	1,690,000	1,659,913	30,087	U	2	1,690,000
District Rangers	0	136	136	F		10,000	13,649	3,649	F	36	10,000
Sub Total Revenue - Ranger Services	128,600	140,179	11,579	F	9	1,800,000	1,796,272	3,728	U	0	1,800,000
Total Revenue - Governance & Legal	128,600	140,179	11,579	F	9	1,800,000	1,811,372	11,372	F	1	1,800,000
<b>Total Revenue - Chief Executive's Office</b>	<b>128,600</b>	<b>140,179</b>	<b>11,579</b>	<b>F</b>	<b>9</b>	<b>1,816,500</b>	<b>1,828,205</b>	<b>11,705</b>	<b>F</b>	<b>1</b>	<b>1,816,500</b>
<b>Directorate - Financial &amp; Information Services</b>											
Administration	0	0	0	U		22,000	22,327	327	F	1	22,000
Financial Services											
Administration	20,500	41,736	21,236	F	104	571,000	594,899	23,899	F	4	571,000
Investment Activities	282,432	237,530	44,902	U	16	2,838,672	2,712,964	125,708	U	4	2,838,672
Rating Activities	33,000	33,832	832	F	3	33,531,251	33,561,602	30,351	F	0	33,531,251
Property Management	11,500	29,365	17,865	F	155	375,000	408,852	33,852	F	9	375,000
Total Revenue - Financial Services	347,432	342,464	4,968	U	1	37,337,923	37,300,644	37,279	U	0	37,337,923
Information Services											
Information Technology	0	0	0	U		0	0	0	U		0
Total Revenue - Information Services	0	0	0	U		0	0	0	U		0
Library Services											
Administration	600	1,291	691	F	115	13,250	16,344	3,094	F	23	13,250
Civic Centre Library	1,050	1,074	24	F	2	13,000	12,743	257	U	2	13,000
Manning Library	200	383	183	F	91	2,500	3,030	530	F	21	2,500
Old Mill	200	315	115	F	57	2,500	3,159	659	F	26	2,500
Total Revenue - Library Services	2,050	3,063	1,013	F	49	31,250	35,276	4,026	F	13	31,250
<b>Total Revenue - Dir Financial &amp; Info Services</b>	<b>349,482</b>	<b>345,527</b>	<b>3,955</b>	<b>U</b>	<b>1</b>	<b>37,369,173</b>	<b>37,335,920</b>	<b>33,253</b>	<b>U</b>	<b>0</b>	<b>37,369,173</b>





**CITY OF SOUTH PERTH**  
**2015/2016 - OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 7.6.2 (c)

Key Responsibility Areas	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	Total Budget
<b>Directorate - Development &amp; Community Services</b>											
Administration	0	0	0	U		0	0	0	U		0
Planning	70,000	50,915	19,085	U	27	850,150	823,117	27,033	U	3	850,150
Building Services	32,235	24,641	7,594	U	24	520,250	620,691	100,441	F	19	520,250
Community, Culture & Recreation											
Administration	200	0	200	U		90,000	95,461	5,461	F	6	90,000
Major Events	0	0	0	U		307,500	308,182	682	F	0	307,500
Community Events	0	500	500	F		15,000	16,128	1,128	F	8	15,000
Fiesta	0	0	0	U		25,000	42,469	17,469	F	70	25,000
Recreation & Facility Bookings	10,000	6,642	3,358	U	34	260,000	251,783	8,217	U	3	260,000
Senior Citizens	0	0	0	U		0	0	0	U		0
Safer City Program	0	0	0	U		0	0	0	U		0
Halls & Public Buildings	5,250	4,939	311	U	6	199,500	193,248	6,252	U	3	199,500
<b>Total Revenue - Community, Culture &amp; Recreation</b>	<b>15,450</b>	<b>12,082</b>	<b>3,368</b>	<b>U</b>	<b>22</b>	<b>897,000</b>	<b>907,270</b>	<b>10,270</b>	<b>F</b>	<b>1</b>	<b>897,000</b>
Collier Park Retirement Complex											
Collier Park Village	90,703	96,733	6,030	F	7	1,053,443	1,059,667	6,224	F	1	1,053,443
Collier Park Hostel	0	0	0	U		0	0	0	U		0
Collier Park Community Centre	500	455	45	U	9	5,750	5,455	295	U	5	5,750
<b>Total Revenue - Collier Park Complex</b>	<b>91,203</b>	<b>97,188</b>	<b>5,985</b>	<b>F</b>	<b>7</b>	<b>1,059,193</b>	<b>1,065,122</b>	<b>5,929</b>	<b>F</b>	<b>1</b>	<b>1,059,193</b>
Health & Regulatory Services											
Administration	0	36	36	F		14,000	14,639	639	F	5	14,000
Preventative Services	0	6,165	6,165	F		115,000	135,320	20,320	F	18	115,000
Other Sanitation	0	16	16	F		1,000	2,916	1,916	F	192	1,000
<b>Total Revenue - Health Services</b>	<b>0</b>	<b>6,218</b>	<b>6,218</b>	<b>F</b>		<b>130,000</b>	<b>152,876</b>	<b>22,876</b>	<b>F</b>	<b>18</b>	<b>130,000</b>
<b>Total Revenue - Dir Development &amp; Community</b>	<b>208,888</b>	<b>191,044</b>	<b>17,844</b>	<b>U</b>	<b>9</b>	<b>3,456,593</b>	<b>3,569,076</b>	<b>112,483</b>	<b>F</b>	<b>3</b>	<b>3,456,593</b>
<b>TOTAL REVENUE - ADMIN BUSINESS UNITS</b>	<b>686,970</b>	<b>676,749</b>	<b>10,221</b>	<b>U</b>	<b>1</b>	<b>42,642,266</b>	<b>42,733,200</b>	<b>90,934</b>	<b>F</b>	<b>0</b>	<b>42,642,266</b>





**CITY OF SOUTH PERTH**  
**2015/2016 - OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 7.6.2 (c)

Key Responsibility Areas	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	Total Budget
<b>EXPENDITURE</b>											
<b>Chief Executive's Office</b>											
City Administration											
Corporate Support	42,396	85,005	42,609	U	101	887,551	735,016	152,535	F	17	887,551
Building Operating Costs	2,270	0	2,270	F	100	65,000	70,389	5,389	U	8	65,000
Human Resources Administration	25,391	24,181	1,210	F	5	236,246	231,768	4,478	F	2	236,246
<b>Total Expense - City Administration</b>	<b>70,057</b>	<b>109,187</b>	<b>39,130</b>	<b>U</b>	<b>56</b>	<b>1,188,797</b>	<b>1,037,173</b>	<b>151,624</b>	<b>F</b>	<b>13</b>	<b>1,188,797</b>
Governance Admin	43,047	51,851	8,804	U	20	759,707	731,057	28,650	F	4	759,707
Governance - Elected Members	124,647	112,167	12,480	F	10	1,515,622	1,410,840	104,782	F	7	1,515,622
City Communications											
Community Promotions	53,034	96,330	43,296	U	82	654,799	647,146	7,653	F	1	654,799
Publications	10,000	18,499	8,499	U	85	177,500	160,810	16,690	F	9	177,500
Ranger Services											
Animal Control	23,667	26,839	3,172	U	13	301,007	310,222	9,215	U	3	301,007
Fire Prevention	1,351	1,340	11	F	1	99,376	99,438	62	U	0	99,376
Parking Management	101,066	103,349	2,283	U	2	814,696	856,523	41,827	U	5	814,696
District Rangers	23,815	29,853	6,038	U	25	322,285	334,580	12,295	U	4	322,285
Other Law & Order	0	0	0	F		2,000	1,636	364	F	18	2,000
<b>Total Expense - Ranger Services</b>	<b>149,899</b>	<b>161,381</b>	<b>11,482</b>	<b>U</b>	<b>8</b>	<b>1,539,364</b>	<b>1,602,399</b>	<b>63,035</b>	<b>U</b>	<b>4</b>	<b>1,539,364</b>
<b>Total Expense - Governance</b>	<b>380,627</b>	<b>440,227</b>	<b>59,600</b>	<b>U</b>	<b>16</b>	<b>4,646,992</b>	<b>4,552,251</b>	<b>94,741</b>	<b>F</b>	<b>2</b>	<b>4,646,992</b>
<b>Total Expense - Chief Executive's Office</b>	<b>450,684</b>	<b>549,414</b>	<b>98,730</b>	<b>U</b>	<b>22</b>	<b>5,835,789</b>	<b>5,589,424</b>	<b>246,365</b>	<b>F</b>	<b>4</b>	<b>5,835,789</b>
<b>Director Financial &amp; Info Services</b>											
Administration	29,000	18,379	10,621	F	37	334,240	240,315	93,925	F	28	334,240
Financial Services	0	0	0	F		0	0	0	F		0
Administration	18,548	11,638	6,910	F	37	359,743	363,152	3,409	U	1	359,743
Rating Activities	19,417	25,542	6,125	U	32	307,757	315,570	7,813	U	3	307,757
Investment Activities	103,747	138,518	34,771	U	34	374,247	401,013	26,766	U	7	374,247
Property Management	12,295	6,393	5,902	F	48	164,000	177,486	13,486	U	8	164,000
<b>Total Expense - Financial Services</b>	<b>183,007</b>	<b>200,470</b>	<b>17,463</b>	<b>U</b>	<b>10</b>	<b>1,539,987</b>	<b>1,497,535</b>	<b>42,452</b>	<b>F</b>	<b>3</b>	<b>1,539,987</b>
Information Technology	1,116	105,548	104,432	U	9,358	1,013,151	995,807	17,344	F	2	1,013,151
Customer Services Team	27,471	27,899	428	U	2	335,296	300,675	34,621	F	10	335,296





**CITY OF SOUTH PERTH**  
**2015/2016 - OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 7.6.2 (c)

Key Responsibility Areas	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	Total Budget
Library Services											
Library Administration	15,460	31,392	15,932	U	103	224,600	219,332	5,268	F	2	224,600
Civic Centre Library	131,649	149,473	17,824	U	14	1,578,484	1,593,258	14,774	U	1	1,578,484
Manning Library	58,288	49,377	8,911	F	15	698,713	686,537	12,176	F	2	698,713
Local Studies Collection	420	2,090	1,670	U	398	10,000	15,343	5,343	U	53	10,000
Old Mill	4,159	13,167	9,008	U	217	53,614	57,797	4,183	U	8	53,614
<b>Total Expense - Library Services</b>	<b>209,976</b>	<b>245,498</b>	<b>35,522</b>	<b>U</b>	<b>17</b>	<b>2,565,411</b>	<b>2,572,267</b>	<b>6,856</b>	<b>U</b>	<b>0</b>	<b>2,565,411</b>
<b>Total Expense - Dir Finance &amp; Info Services</b>	<b>421,570</b>	<b>579,415</b>	<b>157,845</b>	<b>U</b>	<b>37</b>	<b>5,453,845</b>	<b>5,366,284</b>	<b>87,561</b>	<b>F</b>	<b>2</b>	<b>5,453,845</b>
<b>Directorate - Development &amp; Community Services</b>											
Administration	21,271	15,949	5,322	F	25	239,886	229,682	10,204	F	4	239,886
Planning	146,626	176,379	29,753	U	20	1,948,561	1,984,465	35,904	U	2	1,948,561
Building Services	41,820	38,439	3,381	F	8	555,570	535,466	20,104	F	4	555,570
Community, Culture & Recreation											
Administration	88,948	104,203	15,255	U	17	1,079,318	1,129,646	50,328	U	5	1,079,318
Major Events Expense	0	1,331	1,331	U		915,000	898,279	16,721	F	2	915,000
Community Events	37,500	35,895	1,605	F	4	216,000	230,038	14,038	U	6	216,000
Civic Functions	7,533	13,941	6,408	U	85	126,423	111,565	14,858	F	12	126,423
Donations	25,000	1,115	23,885	F	96	195,000	157,380	37,620	F	19	195,000
Fiesta	1,860	2,624	764	U	41	312,270	317,669	5,399	U	2	312,270
Safer City Program	2,809	7,685	4,876	U	174	36,789	41,731	4,942	U	13	36,789
Senior Citizens	35,651	35,234	417	F	1	440,841	424,716	16,125	F	4	440,841
Recreation & Facility Bookings	63,422	66,080	2,658	U	4	785,522	788,169	2,647	U	0	785,522
Halls & Public Buildings	43,518	45,495	1,977	U	5	529,643	525,623	4,020	F	1	529,643
<b>Total Expense - Community, Culture &amp; Recreation</b>	<b>306,241</b>	<b>313,601</b>	<b>7,360</b>	<b>U</b>	<b>2</b>	<b>4,636,806</b>	<b>4,624,815</b>	<b>11,991</b>	<b>F</b>	<b>0</b>	<b>4,636,806</b>
Collier Park Retirement Complex											
Collier Park Village	157,007	197,003	39,996	U	25	1,949,832	1,990,418	40,586	U	2	1,949,832
Collier Park Hostel	0	0	0	F		0	0	0	F		0
Collier Park Community Centre	170	395	225	U	132	2,000	2,533	533	U	27	2,000
<b>Total Expense - Collier Park Complex</b>	<b>157,177</b>	<b>197,398</b>	<b>40,221</b>	<b>U</b>	<b>26</b>	<b>1,951,832</b>	<b>1,992,951</b>	<b>41,119</b>	<b>U</b>	<b>2</b>	<b>1,951,832</b>





**CITY OF SOUTH PERTH**  
**2015/2016 - OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 7.6.2 (c)

Key Responsibility Areas	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	Total Budget
Health Services											
Administration	40,177	41,150	973	U	2	485,287	504,272	18,985	U	4	485,287
Infant Health Services	740	602	138	F	19	9,750	8,615	1,135	F	12	9,750
Preventative Services	0	342	342	U		63,500	45,885	17,615	F	28	63,500
Other Sanitation	0	0	0	F		0	0	0	F		0
Total Expense - Health Services	40,917	42,094	1,177	U	3	558,537	558,772	235	U	0	558,537
Total Expense - Health & Regulatory Services	40,917	42,094	1,177	U	3	558,537	558,772	235	U	0	558,537
Total Expense - Dir Develop & Community Service	714,052	783,859	69,807	U	10	9,891,192	9,926,151	34,959	U	0	9,891,192
TOTAL EXPENDITURE - ADMIN BUSINESS UNITS	1,586,306	1,912,687	326,381	U	21	21,180,826	20,881,859	298,967	F	1	21,180,826

**DIRECTORATE - INFRASTRUCTURE SERVICES**  
**2015/2016 - OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 7.6.2 (d)

Key Responsibility Areas	MONTH					YEAR TO DATE					Total Budget
	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	
<b>REVENUE</b>											
<b>Infrastructure Support</b>											
Administration Revenue	0	0	0	U		0	0	0	U		0
<b>Total Revenue - Infrastructure Support</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>U</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>U</b>		<b>0</b>
<b>City Environment</b>											
Contributions	47,500	152,103	104,603	F	220	265,000	314,003	49,003	F	18	265,000
Nursery Revenue	18,000	4,619	13,381	U	74	158,000	146,221	11,779	U	7	158,000
Asset Control Revenue	0	7,716	7,716	F		139,410	153,580	14,170	F	10	139,410
Environmental Services Revenue	0	672	672	F		5,000	6,141	1,141	F	23	5,000
<b>Total Revenue - City Environment</b>	<b>65,500</b>	<b>165,110</b>	<b>99,610</b>	<b>F</b>	<b>152</b>	<b>567,410</b>	<b>619,946</b>	<b>52,536</b>	<b>F</b>	<b>9</b>	<b>567,410</b>
<b>Engineering Infrastructure</b>											
Design Office Revenue	0	0	0	U		0	0	0	U		0
Construction & Maintenance											
Road Grants	0	0	0	U		202,000	214,281	12,281	F	6	202,000
Contributions to Works	10,000	4,401	5,599	U	56	134,500	112,810	21,690	U	16	134,500
Reinstatement Revenue	0	709	709	F		12,500	8,491	4,009	U	32	12,500
Crossover Revenue	2,500	11,445	8,945	F	358	85,000	111,235	26,235	F	31	85,000
Asset Control Revenue	0	13,884	13,884	F		92,320	89,665	2,655	U	3	92,320
Other Revenue	0	4,232	4,232	F		0	9,734	9,734	F		0
<b>Sub Total - Construction &amp; Maint</b>	<b>12,500</b>	<b>34,670</b>	<b>22,170</b>	<b>F</b>	<b>177</b>	<b>526,320</b>	<b>546,216</b>	<b>19,896</b>	<b>F</b>	<b>4</b>	<b>526,320</b>
<b>Total Revenue - Engineering Infrastructure</b>	<b>12,500</b>	<b>34,670</b>	<b>22,170</b>	<b>F</b>	<b>177</b>	<b>526,320</b>	<b>546,216</b>	<b>19,896</b>	<b>F</b>	<b>4</b>	<b>526,320</b>
<b>Waste Management</b>											
Refuse Collection	14,250	18,684	4,434	F	31	4,840,228	4,839,487	741	U	0	4,840,228
Recycling	2,250	677	1,573	U	70	1,346,232	1,337,269	8,963	U	1	1,346,232
<b>Total Revenue - Waste Management</b>	<b>16,500</b>	<b>19,361</b>	<b>2,861</b>	<b>F</b>	<b>17</b>	<b>6,186,460</b>	<b>6,176,755</b>	<b>9,705</b>	<b>U</b>	<b>0</b>	<b>6,186,460</b>
<b>Collier Park Golf Course</b>											
Collier Park Golf Course - Revenue	217,310	239,990	22,680	F	10	2,737,640	2,691,247	46,393	U	2	2,737,640
<b>Total Revenue - Collier Park Golf Course</b>	<b>217,310</b>	<b>239,990</b>	<b>22,680</b>	<b>F</b>	<b>10</b>	<b>2,737,640</b>	<b>2,691,247</b>	<b>46,393</b>	<b>U</b>	<b>2</b>	<b>2,737,640</b>
<b>TOTAL REV - INFRASTRUCTURE SERVICES</b>	<b>311,810</b>	<b>459,131</b>	<b>147,321</b>	<b>F</b>	<b>47</b>	<b>10,017,830</b>	<b>10,034,164</b>	<b>16,334</b>	<b>F</b>	<b>0</b>	<b>10,017,830</b>





**DIRECTORATE - INFRASTRUCTURE SERVICES**  
**2015/2016 - OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 7.6.2 (d)

Key Responsibility Areas	MONTH					YEAR TO DATE					Total Budget
	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	
<b>EXPENDITURE</b>											
<b>Infrastructure Support &amp; Administration</b>											
Governance Cost	62,979	(6,568)	69,547	F		372,999	256,577	116,422	F	31	372,999
<b>Total Expense - Infrastructure Support</b>	<b>62,979</b>	<b>(6,568)</b>	<b>69,547</b>	<b>F</b>		<b>372,999</b>	<b>256,577</b>	<b>116,422</b>	<b>F</b>	<b>31</b>	<b>372,999</b>
<b>City Environment</b>											
Reserves & Parks Maintenance	362,330	319,039	43,291	F	12	3,995,720	4,031,877	36,157	U	1	3,995,720
Miscellaneous Parks Programmes	2,500	0	2,500	F		30,000	18,503	11,497	F	38	30,000
Grounds Maintenance	14,320	18,526	4,206	U	29	192,000	169,489	22,511	F	12	192,000
Streetscape Maintenance	212,750	217,727	4,977	U	2	2,118,000	1,912,425	205,575	F	10	2,118,000
Environmental Services	49,681	109,728	60,047	U	121	608,631	650,513	41,882	U	7	608,631
Plant Nursery	33,905	85,561	51,656	U	152	289,380	338,616	49,236	U	17	289,380
Overheads	131,287	173,219	41,932	U	32	1,594,162	1,606,118	11,956	U	1	1,594,162
Asset Holding Costs	98,085	84,889	13,196	F	13	1,175,000	1,184,889	9,889	U	1	1,175,000
Building Maintenance	21,704	79,357	57,653	U	266	601,459	628,619	27,160	U	5	601,459
Reserve Building Maintenance & Operations	10,720	12,029	1,309	U	12	132,250	135,625	3,375	U	3	132,250
Public Convenience Maintenance & Operations	15,060	14,659	401	F	3	188,000	172,535	15,465	F	8	188,000
Operations Centre Maintenance	11,340	16,939	5,599	U	49	137,500	162,999	25,499	U	19	137,500
Jetty Maintenance	1,000	414	586	F	59	13,000	8,926	4,074	F	31	13,000
<b>Total Expense - City Environment</b>	<b>964,682</b>	<b>1,132,088</b>	<b>167,406</b>	<b>U</b>	<b>17</b>	<b>11,075,102</b>	<b>11,021,133</b>	<b>53,969</b>	<b>F</b>	<b>0</b>	<b>11,075,102</b>
<b>Engineering Infrastructure</b>											
Design Office Overheads	31,062	52,872	21,810	U	70	385,792	420,874	35,082	U	9	385,792
<b>Sub Total - Design Office</b>	<b>31,062</b>	<b>52,872</b>	<b>21,810</b>	<b>U</b>	<b>70</b>	<b>385,792</b>	<b>420,874</b>	<b>35,082</b>	<b>U</b>	<b>9</b>	<b>385,792</b>
Construction & Maintenance											
Reinstatements	2,000	2,223	223	U	11	25,000	34,403	9,403	U	38	25,000
Crossovers	8,500	25,037	16,537	U	195	125,000	139,320	14,320	U	11	125,000
Asset Holding Costs	431,250	1,904,205	1,472,955	U	342	5,177,000	6,725,997	1,548,997	U	30	5,177,000
Roads, Paths & Drains	239,750	339,259	99,509	U	42	2,949,000	3,033,991	84,991	U	3	2,949,000
Fleet Operations	49,014	163,154	114,140	U	233	771,359	1,017,040	245,681	U	32	771,359
Overheads	97,046	178,498	81,452	U	84	1,151,561	1,018,086	133,475	F	12	1,151,561
<b>Sub Total - Construction &amp; Maintenance</b>	<b>827,560</b>	<b>2,612,375</b>	<b>1,784,815</b>	<b>U</b>	<b>216</b>	<b>10,198,920</b>	<b>11,968,837</b>	<b>1,769,917</b>	<b>U</b>	<b>17</b>	<b>10,198,920</b>
<b>Total Expense - Engineering Infrastructure</b>	<b>858,622</b>	<b>2,665,248</b>	<b>1,806,626</b>	<b>U</b>	<b>210</b>	<b>10,584,712</b>	<b>12,389,711</b>	<b>1,804,999</b>	<b>U</b>	<b>17</b>	<b>10,584,712</b>





**DIRECTORATE - INFRASTRUCTURE SERVICES**  
**2015/2016 - OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 7.6.2 (d)

Key Responsibility Areas	MONTH					YEAR TO DATE					Total Budget
	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	
<b>Waste Management</b>											
Refuse Collection	331,293	299,192	32,101	F	10	4,506,413	4,289,630	216,783	F	5	4,506,413
Recycling	60,709	63,783	3,074	U	5	663,024	645,240	17,784	F	3	663,024
Transfer Station	58,421	81,181	22,760	U	39	759,661	902,560	142,899	U	19	759,661
<b>Total Expense - Waste Management</b>	<b>450,423</b>	<b>444,156</b>	<b>6,267</b>	<b>F</b>	<b>1</b>	<b>5,929,098</b>	<b>5,837,430</b>	<b>91,668</b>	<b>F</b>	<b>2</b>	<b>5,929,098</b>
<b>Collier Park Golf Course</b>											
Collier Park Golf Course - Expense	186,890	213,582	26,692	U	14	2,430,740	2,270,587	160,153	F	7	2,430,740
<b>Total Expense - Collier Park Golf Course</b>	<b>186,890</b>	<b>213,582</b>	<b>26,692</b>	<b>U</b>	<b>14</b>	<b>2,430,740</b>	<b>2,270,587</b>	<b>160,153</b>	<b>F</b>	<b>7</b>	<b>2,430,740</b>
<b>TOTAL EXP - INFRASTRUCTURE SERVICES</b>	<b>2,523,596</b>	<b>4,448,506</b>	<b>1,924,910</b>	<b>U</b>	<b>76</b>	<b>30,392,651</b>	<b>31,775,439</b>	<b>1,382,788</b>	<b>U</b>	<b>5</b>	<b>30,392,651</b>



**CITY OF SOUTH PERTH**  
**2015/2016 CAPITAL SUMMARY**  
**June-2016**

Attachment 7.6.2 (e)

Key Responsibility Areas	MONTH					YEAR TO DATE					Total Budget
	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	
<b>CAPITAL REVENUE</b>											
<b>Chief Executive's Office</b>											
Land Sales	0	0	0	U		3,626,363	3,060,808	565,555	U		3,626,363
Major Community Building Grants	0	0	0	U		0	0	0	U		0
<b>Total Revenue - Chief Executive's Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>U</b>		<b>3,626,363</b>	<b>3,060,808</b>	<b>565,555</b>	<b>U</b>	<b>16</b>	<b>3,626,363</b>
<b>Directorate - Financial &amp; Info Services</b>											
Financial Services Capital	0	0	0	U		0	0	0	U		0
<b>Total Revenue - Financial &amp; Info Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>U</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>U</b>		<b>0</b>
<b>Directorate - Development &amp; Community Services</b>											
Collier Park Retirement Complex											
Collier Park Village	46,500	122,201	75,701	F	163	499,999	587,805	87,806	F	18	499,999
Collier Park Hostel	0	0	0	U		0	0	0	U		0
<b>Total Revenue - Collier Park Retirement Complex</b>	<b>46,500</b>	<b>122,201</b>	<b>75,701</b>	<b>F</b>	<b>163</b>	<b>499,999</b>	<b>587,805</b>	<b>87,806</b>	<b>F</b>	<b>18</b>	<b>499,999</b>
<b>Total Revenue - Dir Development &amp; Community</b>	<b>46,500</b>	<b>122,201</b>	<b>75,701</b>	<b>F</b>	<b>163</b>	<b>499,999</b>	<b>587,805</b>	<b>87,806</b>	<b>F</b>	<b>18</b>	<b>499,999</b>
<b>Collier Park Golf Course</b>											
Collier Park Golf Course	0	0	0	U		0	0	0	U		0
<b>Total Revenue - Collier Park Golf Course</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>U</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>U</b>		<b>0</b>
<b>Directorate - Infrastructure Services</b>											
Roads, Paths & Drains	11,500	194,462	182,962	F	1,591	1,425,000	1,619,397	194,397	F	14	1,425,000
Traffic Management	0	0	0	U		0	0	0	U		0
City Environment	800,000	829,033	29,033	F	4	842,000	873,819	31,819	F	4	842,000
Building Management	655,000	460,000	195,000	U	30	1,655,000	1,460,000	195,000	U	12	1,655,000
<b>Total Revenue - Dir Infrastructure Services</b>	<b>1,466,500</b>	<b>1,483,495</b>	<b>16,995</b>	<b>F</b>	<b>1</b>	<b>3,922,000</b>	<b>3,953,216</b>	<b>31,216</b>	<b>F</b>	<b>1</b>	<b>3,922,000</b>
<b>Underground Power</b>											
Underground Power	0	0	0	U		0	41	41	F		0
<b>Total Revenue - Underground Power</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>U</b>		<b>0</b>	<b>41</b>	<b>41</b>	<b>F</b>		<b>0</b>
<b>TOTAL CAPITAL REVENUE</b>	<b>1,513,000</b>	<b>1,605,695</b>	<b>92,695</b>	<b>F</b>	<b>6</b>	<b>8,048,362</b>	<b>7,601,870</b>	<b>446,492</b>	<b>U</b>	<b>6</b>	<b>8,048,362</b>





**CITY OF SOUTH PERTH**  
**2015/2016 CAPITAL SUMMARY**  
**June-2016**

Attachment 7.6.2 (e)

Key Responsibility Areas	MONTH					YEAR TO DATE					Total Budget
	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	
<b>CAPITAL EXPENDITURE</b>											
<b>Administration Projects</b>											
<b>Chief Executive's Office</b>											
Administration	0	(1,144)	1,144	F		165,000	4,000	161,000	F	98	165,000
Ranger Services	0	(72,770)	72,770	F		80,000	7,150	72,850	F		80,000
Major Land & Building Initiatives	4,690,000	1,521,770	3,168,230	F		18,177,000	14,243,955	3,933,045	F		18,177,000
<b>Total Expense - Chief Executive's Office</b>	<b>4,690,000</b>	<b>1,447,856</b>	<b>3,242,144</b>	<b>F</b>	<b>69</b>	<b>18,422,000</b>	<b>14,255,105</b>	<b>4,166,895</b>	<b>F</b>	<b>23</b>	<b>18,422,000</b>
<b>Directorate - Financial &amp; Info Services</b>											
Information Technology	463,000	123,651	339,349	F	73	1,322,000	664,698	657,302	F	50	1,322,000
Finance Capital Expense	0	1,350	1,350	U		0	1,350	1,350	U		0
Library Services											
General Capital Expense	0	0	0	F		0	0	0	F		0
Heritage Capital Expense	0	0	0	F		0	0	0	F		0
<b>Total Expense - Library Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>F</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>F</b>		<b>0</b>
<b>Total Expense - Dir Financial Services</b>	<b>463,000</b>	<b>125,001</b>	<b>337,999</b>	<b>F</b>	<b>73</b>	<b>1,322,000</b>	<b>666,048</b>	<b>655,952</b>	<b>F</b>	<b>50</b>	<b>1,322,000</b>
<b>Unclassified Capital</b>											
General Capital Expense	0	0	0	F		0	0	0	F		0
<b>Total Expense - Unclassified Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>F</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>F</b>		<b>0</b>
<b>Directorate - Development &amp; Community Services</b>											
Strategic Urban Planning	50,000	24,472	25,528	F	51	200,000	149,948	50,052	F	25	200,000
Community Culture & Recreation											
Community, Culture & Recreation	0	0	0	F		60,000	4,000	56,000	F	93	60,000
<b>Total Expense - Community, Culture &amp; Recreation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>F</b>		<b>60,000</b>	<b>4,000</b>	<b>56,000</b>	<b>F</b>	<b>93</b>	<b>60,000</b>
Collier Park Retirement Complex	20,000	61,013	41,013	U	205	325,000	414,874	89,874	U	28	325,000
Health & Regulatory Services											
Preventative Services	0	0	0	F		0	0	0	F		0
<b>Total Expense - Health &amp; Regulatory Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>F</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>F</b>		<b>0</b>
<b>Total Expense - Development &amp; Community Services</b>	<b>70,000</b>	<b>85,485</b>	<b>15,485</b>	<b>U</b>	<b>22</b>	<b>585,000</b>	<b>568,821</b>	<b>16,179</b>	<b>F</b>	<b>3</b>	<b>585,000</b>





**CITY OF SOUTH PERTH**  
**2015/2016 CAPITAL SUMMARY**  
**June-2016**

Attachment 7.6.2 (e)

Key Responsibility Areas	MONTH					YEAR TO DATE					Total Budget
	Month Budget	Month Actual	Variance \$	Var F/U	Var %	YTD Budget	YTD Actual	Variance \$	Var F/U	Var %	
<b>Collier Park Golf Course</b>											
Collier Park Golf Course	22,499	22,503	4	U	0	474,289	482,645	8,356	U	2	474,289
<b>Total Expense - Golf Course</b>	<b>22,499</b>	<b>22,503</b>	<b>4</b>	<b>U</b>	<b>0</b>	<b>474,289</b>	<b>482,645</b>	<b>8,356</b>	<b>U</b>	<b>2</b>	<b>474,289</b>
<b>Directorate - Infrastructure Services</b>											
Roads, Paths & Drains											
Roadworks	443,000	614,136	171,136	U	39	3,398,800	3,029,597	369,204	F	11	3,398,800
Drainage	45,000	333,739	288,739	U	642	464,000	762,027	298,027	U	64	464,000
Water Management Initiatives	0	(318,929)	318,929	F		340,000	0	340,000	F	100	340,000
Paths	30,000	63,389	33,389	U	111	536,000	498,775	37,225	F	7	536,000
Other	15,000	20,066	5,066	U	34	240,000	157,929	82,071	F	34	240,000
<b>Total - Roads, Paths &amp; Drains</b>	<b>533,000</b>	<b>712,400</b>	<b>179,400</b>	<b>U</b>	<b>34</b>	<b>4,978,800</b>	<b>4,448,327</b>	<b>530,473</b>	<b>F</b>	<b>11</b>	<b>4,978,800</b>
Traffic Management	333,000	50,819	282,181	F	85	1,090,000	800,945	289,055	F	27	1,090,000
Waste Management	6,250	20,753	14,503	U	232	243,400	218,089	25,311	F	10	243,400
City Environment											
Streetscape Projects	0	1,630	1,630	U		300,000	229,150	70,850	F	24	300,000
Park Development	975,000	486,708	488,292	F	50	2,748,000	1,808,055	939,945	F	34	2,748,000
Street & Reserve Lighting	0	12,618	12,618	U		150,000	86,470	63,530	F	42	150,000
Environmental Projects	150,000	283,808	133,808	U	89	566,500	505,424	61,076	F	11	566,500
Foreshore Asset Management	315,000	(107,150)	422,150	F		3,154,000	2,545,516	608,484	F	19	3,154,000
<b>Total - City Environment</b>	<b>1,440,000</b>	<b>677,614</b>	<b>762,386</b>	<b>F</b>	<b>53</b>	<b>6,918,500</b>	<b>5,174,615</b>	<b>1,743,885</b>	<b>F</b>	<b>25</b>	<b>6,918,500</b>
Recoverable Works	0	8,249	8,249	U		78,000	94,190	16,190	U	21	78,000
Building Management	85,000	102,197	17,197	U	20	601,000	560,271	40,729	F	7	601,000
Other Projects	0	1,969	1,969	U		25,000	3,278	21,722	F	87	25,000
Fleet Management	0	(6,993)	6,993	F		1,174,115	1,255,380	81,265	U	7	1,174,115
Sustainability	10,000	2,125	7,875	F	79	120,000	61,220	58,780	F	49	120,000
<b>Total Expense - Dir Infrastructure Services</b>	<b>2,407,250</b>	<b>1,569,133</b>	<b>838,117</b>	<b>F</b>	<b>35</b>	<b>15,228,815</b>	<b>12,616,314</b>	<b>2,612,501</b>	<b>F</b>	<b>17</b>	<b>15,228,815</b>
<b>Underground Power</b>											
Underground Power Project	0	0	0	F		0	0	0	F		0
<b>Total - Underground Power</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>F</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>F</b>		<b>0</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>7,652,749</b>	<b>3,249,978</b>	<b>4,402,772</b>	<b>F</b>	<b>58</b>	<b>36,032,104</b>	<b>28,588,934</b>	<b>7,443,170</b>	<b>F</b>	<b>21</b>	<b>36,032,104</b>

Placeholder for Attachment 6  
Year End Financial Management Accounts 2015/2016  
Schedule of Significant Variances (not required as per  
report)  
0 Pages



**CITY OF SOUTH PERTH  
SUMMARY OF BUDGET MOVEMENTS 2015/2016**

Attachment 7.6.2 (g)

Key Responsibility Areas	2014/2015 Amended	2015/2016		Variance		Budget Adjustment Details
		Adopted	Amended	F/U	%	
<b>REVENUE</b>						
<b>Chief Executive's Office</b>						
City Administration	0	0	16,500	✓		Reconciliation Schedule Items marked R1
Human Resources Admin Revenue	0	0	0			Reconciliation Schedule Items marked R2
Communication	0	0	0			Reconciliation Schedule Items marked R3
Governance	0	0	0			Reconciliation Schedule Items marked R4
Ranger Services	1,673,500	1,780,500	1,800,000	✓	1%	Reconciliation Schedule Items marked R18
<b>Total Operating Revenue - Chief Executive's Office</b>	<b>1,673,500</b>	<b>1,780,500</b>	<b>1,816,500</b>	✓	2%	
<b>Directorate - Financial &amp; Information Services</b>						
Administration	26,000	0	22,000	✓		Reconciliation Schedule Items marked R10
Financial Services	3,788,644	3,537,672	3,409,672	✗	(4%)	Reconciliation Schedule Items marked R11
Rating Activities	31,927,500	33,416,251	33,531,251	✓	0%	Reconciliation Schedule Items marked R33
Property Management	409,385	375,000	375,000		0%	Reconciliation Schedule Items marked R12
Information Technology	14,250	0	0			Reconciliation Schedule Items marked R13
Customer Services Admin Revenue	0	0	0			Reconciliation Schedule Items marked R14
Library Services	33,120	31,250	31,250		0%	Reconciliation Schedule Items marked R6
<b>Total Operating Revenue - Dir Financial Services</b>	<b>36,198,899</b>	<b>37,360,173</b>	<b>37,369,173</b>	✓	0%	
<b>Directorate - Development &amp; Community Services</b>						
Administration	0	0	0			Reconciliation Schedule Items marked R15
Health	104,500	96,500	130,000	✓	35%	Reconciliation Schedule Items marked R16
Planning	798,250	800,150	850,150	✓	6%	Reconciliation Schedule Items marked R19
Building Services	498,250	480,250	520,250	✓	8%	Reconciliation Schedule Items marked R20
Community Culture & Recreation	811,000	870,000	897,000	✓	3%	Reconciliation Schedule Items marked R5
Collier Park Village	1,014,250	1,071,193	1,059,193	✗	(1%)	Reconciliation Schedule Items marked R7
Collier Park Hostel	0					Reconciliation Schedule Items marked R8
<b>Total Operating Revenue - Dir Develop &amp; Comm</b>	<b>3,226,250</b>	<b>3,318,093</b>	<b>3,456,593</b>	✓	4%	
<b>TOTAL ADMINISTRATION OPERATING REVENUE</b>	<b>41,098,649</b>	<b>42,458,766</b>	<b>42,642,266</b>	✓	0%	





**CITY OF SOUTH PERTH  
SUMMARY OF BUDGET MOVEMENTS 2015/2016**

Attachment 7.6.2 (g)

Key Responsibility Areas	2014/2015 Amended	2015/2016		Variance		Budget Adjustment Details
		Adopted	Amended	F/U	%	
<b>REVENUE</b>						
<b>Infrastructure Support</b>						
Administration Revenue	18,000	0	0			Reconciliation Schedule Items marked R21
<b>Total Operating Revenue - Infrastructure Support</b>	<b>18,000</b>	<b>0</b>	<b>0</b>			
<b>City Environment</b>						
Contributions	335,000	270,000	265,000	x	(2%)	Reconciliation Schedule Items marked R22
Nursery Revenue	165,000	158,000	158,000		0%	Reconciliation Schedule Items marked R23
Asset Control Revenue	110,040	129,410	139,410	✓	8%	Reconciliation Schedule Items marked R24
Environmental Services Revenue	0	0	5,000	✓		Reconciliation Schedule Items marked R25
<b>Total Operating Revenue - City Environment</b>	<b>610,040</b>	<b>557,410</b>	<b>567,410</b>	✓	2%	
<b>Golf Course</b>						
Collier Park Golf Course	2,697,920	2,792,640	2,737,640	x	(2%)	Reconciliation Schedule Items marked R9
<b>Total Operating Revenue - Golf Course</b>	<b>2,697,920</b>	<b>2,792,640</b>	<b>2,737,640</b>	x	(2%)	
<b>Engineering Infrastructure</b>						
Design Office Revenue	16,000	0	0			Reconciliation Schedule Items marked R26
Construction & Maintenance						
Road Grants	417,900	218,000	202,000	x	(7%)	Reconciliation Schedule Items marked R27
Contributions to Works	170,000	108,500	134,500	✓	24%	Reconciliation Schedule Items marked R28
Reinstatement Revenue	15,000	12,500	12,500		0%	Reconciliation Schedule Items marked R29
Crossover Revenue	70,000	40,000	85,000	✓	113%	Reconciliation Schedule Items marked R30
Asset Control Revenue	29,110	92,320	92,320		0%	Reconciliation Schedule Items marked R31
Other Revenue	7,500	0	0			Reconciliation Schedule Items marked R32
Waste Management	6,101,560	6,372,460	6,186,460	x	(3%)	Reconciliation Schedule Items marked R17
<b>Total Operating Revenue - Engineer Infrastructure</b>	<b>6,827,070</b>	<b>6,843,780</b>	<b>6,712,780</b>	x	(2%)	
<b>TOTAL INFRASTRUCTURE SERVICES OP REVENUE</b>	<b>10,153,030</b>	<b>10,193,830</b>	<b>10,017,830</b>	x	(2%)	
<b>TOTAL OPERATING REVENUE</b>	<b>51,251,679</b>	<b>52,652,596</b>	<b>52,660,096</b>	✓	0%	





**CITY OF SOUTH PERTH  
SUMMARY OF BUDGET MOVEMENTS 2015/2016**

Attachment 7.6.2 (g)

Key Responsibility Areas	2014/2015 Amended	2015/2016		Variance		Budget Adjustment Details	
		Adopted	Amended	F/U	%		
<b>EXPENDITURE</b>							
<b>Chief Executive's Office</b>							
City Administration	1,186,475	873,551	952,551	x	9%	Reconciliation Schedule Items marked	E1
Human Resources Administration (after allocation)	262,851	236,246	236,246		0%	Reconciliation Schedule Items marked	E2
Governance Admin	711,290	839,707	759,707	✓	(10%)	Reconciliation Schedule Items marked	E3
Elected Members	1,444,235	1,527,622	1,515,622	✓	(1%)	Reconciliation Schedule Items marked	E4
City Communications	485,778	554,799	654,799	x	18%	Reconciliation Schedule Items marked	E5
Publications	131,000	177,500	177,500		0%	Reconciliation Schedule Items marked	E6
Ranger Services	1,350,628	1,476,865	1,539,364	x	4%	Reconciliation Schedule Items marked	E28
<b>Total Operating Expense - Chief Executive's Office</b>	<b>5,572,257</b>	<b>5,686,290</b>	<b>5,835,789</b>	<b>x</b>	<b>3%</b>		
<b>Director Financial &amp; Information Services</b>							
Administration (after allocations out))	300,018	332,240	334,240	x	1%	Reconciliation Schedule Items marked	E18
Financial Services (after allocations outwards)	1,107,579	1,176,747	1,041,747	✓	(11%)	Reconciliation Schedule Items marked	E19
Property Management	1,273,428	164,000	164,000		0%	Reconciliation Schedule Items marked	E20
Information Technology (after allocations out)	912,759	943,151	1,013,151	x	7%	Reconciliation Schedule Items marked	E21
Customer Services Team	245,328	311,296	335,296	x	8%	Reconciliation Schedule Items marked	E22
Library Services	2,452,730	2,568,411	2,565,411	✓	(0%)	Reconciliation Schedule Items marked	E13
<b>Total Operating Expense - Dir Financial Services</b>	<b>6,291,842</b>	<b>5,495,845</b>	<b>5,453,845</b>	<b>✓</b>	<b>(1%)</b>		
<b>Directorate - Development &amp; Community Services</b>							
Administration	231,508	239,886	239,886		0%	Reconciliation Schedule Items marked	E23
Planning	1,741,289	1,885,061	1,948,561	x	3%	Reconciliation Schedule Items marked	E24
Building Services	511,564	515,570	555,570	x	8%	Reconciliation Schedule Items marked	E25
Health	485,045	546,537	558,537	x	2%	Reconciliation Schedule Items marked	E26
Community Culture & Recreation Admin	991,802	1,079,318	1,079,318		0%	Reconciliation Schedule Items marked	E7
Cultural Activities	1,710,318	1,709,693	1,764,693	x	3%	Reconciliation Schedule Items marked	E8
Safer City Program	43,134	36,789	36,789		0%	Reconciliation Schedule Items marked	E9
Senior Citizens	436,525	440,841	440,841		0%	Reconciliation Schedule Items marked	E10
Recreation	744,610	791,522	785,522	✓	(1%)	Reconciliation Schedule Items marked	E11
Halls & Public Buildings	470,518	489,643	529,643	x	8%	Reconciliation Schedule Items marked	E12
Collier Park Village	1,884,918	1,926,332	1,949,832	x	1%	Reconciliation Schedule Items marked	E14
Collier Park Hostel	0	0	0			Reconciliation Schedule Items marked	E15





**CITY OF SOUTH PERTH  
SUMMARY OF BUDGET MOVEMENTS 2015/2016**

Attachment 7.6.2 (g)

Key Responsibility Areas	2014/2015 Amended	2015/2016		Variance		Budget Adjustment Details
		Adopted	Amended	F/U	%	
Collier Park Community Centre	1,000	2,000	2,000		0%	Reconciliation Schedule Items marked E16
<b>Total Operating Expense - Dir Develop &amp; Comm</b>	<b>9,252,231</b>	<b>9,663,192</b>	<b>9,891,192</b>	x	2%	
<b>TOTAL ADMINISTRATION OPERATING EXPENDITURE</b>	<b>21,116,330</b>	<b>20,845,327</b>	<b>21,180,826</b>	x	2%	
<b>Infrastructure Support &amp; Administration</b>						
Governance Cost (after allocations outwards)	312,506	363,000	372,999	x	3%	Reconciliation Schedule Items marked E29
<b>Total Operating Expense - Infrastructure Support</b>	<b>312,506</b>	<b>363,000</b>	<b>372,999</b>	x	3%	
<b>City Environment</b>						
Reserves & Parks Maintenance	3,976,638	3,995,720	3,995,720		0%	Reconciliation Schedule Items marked E30
Miscellaneous Parks Programmes	30,000	30,000	30,000		0%	Reconciliation Schedule Items marked E31
Grounds Maintenance	247,000	202,000	192,000	✓	(5%)	Reconciliation Schedule Items marked E32
Streetscape Maintenance	1,870,000	2,118,000	2,118,000		0%	Reconciliation Schedule Items marked E33
Environmental Services	610,006	608,631	608,631		0%	Reconciliation Schedule Items marked E34
Plant Nursery	234,575	269,380	289,380	x	7%	Reconciliation Schedule Items marked E35
Overheads	1,099,357	1,594,162	1,594,162		0%	Reconciliation Schedule Items marked E36
Asset Holding Costs	2,500,000	2,500,000	1,175,000	✓	(53%)	Reconciliation Schedule Items marked E37
Building Maintenance	620,406	521,459	601,459	x	15%	Reconciliation Schedule Items marked E38
Reserve Building Maintenance & Operations	134,750	132,250	132,250		0%	Reconciliation Schedule Items marked E39
Public Convenience Maintenance & Operations	192,000	188,000	188,000		0%	Reconciliation Schedule Items marked E40
Depot Maintenance	134,000	137,500	137,500		0%	Reconciliation Schedule Items marked E41
Jetty Maintenance	20,000	13,000	13,000		0%	Reconciliation Schedule Items marked E42
<b>Total Operating Expense - City Environment</b>	<b>11,668,732</b>	<b>12,310,102</b>	<b>11,075,102</b>	✓	(10%)	
<b>Golf Course</b>						
Collier Park Golf Course	2,324,808	2,430,740	2,430,740		0%	Reconciliation Schedule Items marked E17
<b>Total Operating Expense - CPGC</b>	<b>2,324,808</b>	<b>2,430,740</b>	<b>2,430,740</b>			



**CITY OF SOUTH PERTH  
SUMMARY OF BUDGET MOVEMENTS 2015/2016**

Attachment 7.6.2 (g)

Key Responsibility Areas	2014/2015 Amended	2015/2016		Variance		Budget Adjustment Details
		Adopted	Amended	F/U	%	
<b>Engineering Infrastructure</b>						
Design Office Overheads (after allocations outwards)	357,797	385,793	385,793		0%	Reconciliation Schedule Items marked E43
<b>Sub Total - Design Office</b>	<b>357,797</b>	<b>385,793</b>	<b>385,793</b>		0%	
Construction & Maintenance						
Reinstatements	45,000	25,000	25,000		0%	Reconciliation Schedule Items marked E44
Crossovers	100,000	100,000	125,000	x	25%	Reconciliation Schedule Items marked E45
Asset Control	4,885,000	4,902,000	5,177,000	x	6%	Reconciliation Schedule Items marked E46
Roads Footpaths & Drains	2,835,500	2,886,000	2,949,000	x	2%	Reconciliation Schedule Items marked E47
Fleet Operations	651,570	841,360	771,360	✓	(8%)	Reconciliation Schedule Items marked E48
Overheads	972,473	1,151,561	1,151,561		0%	Reconciliation Schedule Items marked E49
Waste Management	5,716,517	5,969,098	5,929,096	✓	(1%)	Reconciliation Schedule Items marked E27
<b>Total Operating Expense - Engineer Infrastructure</b>	<b>15,563,857</b>	<b>16,260,812</b>	<b>16,513,810</b>	x	2%	
<b>TOTAL OPERATING EXPENSE - INFRASTRUCTURE</b>	<b>29,869,903</b>	<b>31,364,654</b>	<b>30,392,651</b>	✓	(3%)	
<b>TOTAL OPERATING EXPENDITURE</b>	<b>50,986,233</b>	<b>52,209,981</b>	<b>51,573,477</b>	✓	(1%)	
<b>CAPITAL REVENUE</b>						
<b>Directorate - CEO Office</b>						
Capital Revenue	24,450,000	5,226,015	3,626,363	✓	(31%)	Reconciliation Schedule Items marked CR1
<b>Total Revenue - CEO Office</b>	<b>24,450,000</b>	<b>5,226,015</b>	<b>3,626,363</b>			
<b>Directorate - Finance &amp; Information Services</b>						
Capital Revenue	103,500	0	0			Reconciliation Schedule Items marked CR2
<b>Directorate - Development &amp; Community Services</b>						
Collier Park Village	400,000	500,000	500,000		0%	Reconciliation Schedule Items marked CR3
<b>Total Revenue - Dir Develop &amp; Community Services</b>	<b>400,000</b>	<b>500,000</b>	<b>500,000</b>			
<b>Directorate - Infrastructure Services</b>						
Roads, Drains & Streets	342,500	1,585,000	1,425,000	x	(10%)	Reconciliation Schedule Items marked CR6
City Environment	727,000	0	842,000	✓		Reconciliation Schedule Items marked CR8
Building Management	130,000	1,600,000	1,655,000	✓	3%	Reconciliation Schedule Items marked CR9
Underground Power	0	0	0			Reconciliation Schedule Items marked CR10
<b>Total Revenue - Dir Infrastructure Services</b>	<b>1,199,500</b>	<b>3,185,000</b>	<b>3,922,000</b>	✓	23%	
<b>TOTAL CAPITAL REVENUE</b>	<b>26,153,000</b>	<b>8,911,015</b>	<b>8,048,363</b>	x	(10%)	





**CITY OF SOUTH PERTH  
SUMMARY OF BUDGET MOVEMENTS 2015/2016**

Attachment 7.6.2 (g)

Key Responsibility Areas	2014/2015 Amended	2015/2016		Variance		Budget Adjustment Details
		Adopted	Amended	F/U	%	
<b>CAPITAL EXPENDITURE</b>						
<b>Chief Executive's Office</b>						
Administration	15,000	165,000	165,000		0%	Reconciliation Schedule Items marked CX1
Rangers Services	685,000	80,000	80,000		0%	Reconciliation Schedule Items marked CX2
Major Land & Community Building Transactions	1,897,300	17,045,000	18,177,000	x	7%	Reconciliation Schedule Items marked CX30
<b>Total Expense - Chief Executive's Office</b>	<b>2,597,300</b>	<b>17,290,000</b>	<b>18,422,000</b>	<b>x</b>	<b>7%</b>	
<b>Directorate - Financial &amp; Information Services</b>						
Information Technology	1,110,000	835,000	1,322,000		58%	Reconciliation Schedule Items marked CX3
Financial Services	0	0	0			Reconciliation Schedule Items marked CX4
Library Services	0	0	0			Reconciliation Schedule Items marked CX6
<b>Total Expense - Dir Financial &amp; Info Services</b>	<b>1,110,000</b>	<b>835,000</b>	<b>1,322,000</b>	<b>x</b>	<b>58%</b>	
<b>Directorate - Development &amp; Community Services</b>						
Strategic Urban Planning	125,000	200,000	200,000		0%	Reconciliation Schedule Items marked CX27
Health & Building Regulatory	0	0	0			Reconciliation Schedule Items marked CX28
Community, Culture & Recreation	195,000	60,000	60,000		0%	Reconciliation Schedule Items marked CX5
Collier Park Retirement Complex	325,000	325,000	325,000		0%	Reconciliation Schedule Items marked CX8
<b>Total Expense - Dir Develop &amp; Comm Services</b>	<b>645,000</b>	<b>585,000</b>	<b>585,000</b>		<b>0%</b>	
<b>Unclassified Capital</b>						
General Capital Expense	0	0	0			Reconciliation Schedule Items marked CX11
<b>Total Expense - Unclassified Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>Directorate - Infrastructure Services</b>						
Roads, Drains & Streets						
Roadworks	2,102,000	2,718,000	3,398,800	x	25%	Reconciliation Schedule Items marked CX12
Drainage	512,700	900,000	464,000	✓	(48%)	Reconciliation Schedule Items marked CX13
Water Management Initiatives	305,000	40,000	340,000			Reconciliation Schedule Items marked CX29
Paths	450,000	565,000	536,000	✓	(5%)	Reconciliation Schedule Items marked CX14
Other	220,000	115,000	240,000	x	109%	Reconciliation Schedule Items marked CX15
<b>Total Exp - Roads, Drains &amp; Streets</b>	<b>3,589,700</b>	<b>4,338,000</b>	<b>4,978,800</b>	<b>x</b>		
Traffic Management	984,500	1,230,000	1,090,000	✓	(11%)	Reconciliation Schedule Items marked CX16
Waste Management	520,450	173,400	243,400	x	40%	Reconciliation Schedule Items marked CX9





**CITY OF SOUTH PERTH  
SUMMARY OF BUDGET MOVEMENTS 2015/2016**

Attachment 7.6.2 (g)

Key Responsibility Areas	2014/2015 Amended	2015/2016		Variance		Budget Adjustment Details
		Adopted	Amended	F/U	%	
City Environment						
Streetscape Projects	380,000	300,000	300,000		0%	Reconciliation Schedule Items marked CX17
Park Development	695,500	1,810,000	2,748,000		52%	Reconciliation Schedule Items marked CX18
Street & Reserve Lighting	0	150,000	150,000		0%	Reconciliation Schedule Items marked CX19
Environmental Projects	489,000	355,000	566,500		60%	Reconciliation Schedule Items marked CX20
Foreshore Asset Management	4,045,000	4,050,000	3,154,000		(22%)	Reconciliation Schedule Items marked CX26
Other Projects	0	0	25,000			Reconciliation Schedule Items marked CX21
<b>Total Capital Expense - City Environment</b>	<b>5,609,500</b>	<b>6,665,000</b>	<b>6,943,500</b>			
Collier Park Golf Course	421,115	474,289	474,289		0%	Reconciliation Schedule Items marked CX7
Recoverable Works	7,500	0	78,000			Reconciliation Schedule Items marked CX22
Building Management	928,000	710,000	601,000		(15%)	Reconciliation Schedule Items marked CX23
Fleet & Plant Management	1,312,900	1,054,115	1,174,115	✖	11%	Reconciliation Schedule Items marked CX24
Asset Management	205,000	0	0			Reconciliation Schedule Items marked CX31
Sustainability	130,000	120,000	120,000		0%	Reconciliation Schedule Items marked CX32
Underground Power Project	0	0	0			Reconciliation Schedule Items marked CX25
<b>Total Expense - Dir Infrastructure Services</b>	<b>13,708,665</b>	<b>14,764,804</b>	<b>15,703,104</b>	✖	6%	
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>18,060,965</b>	<b>33,474,804</b>	<b>36,032,104</b>	✖	8%	

**2015/2016 BUDGET RECONCILIATION SCHEDULE - SHOWING MOVEMENTS BETWEEN ADOPTED AND AMENDED BUDGET**

Attachment 7.6.2 (h)

Account No	Account Details	Fund	Month Approved	Agenda Item No	Adjustment Amount	Line Total Affected	Budget Impact
	<b>Budget Closing Position - Est at Adoption</b> (Including Carry Forward Funds)						<b>6,776,610</b> (4,000,000)
3326.2810	Planning Legal Fees	Muni	Aug-15	15.1.1	130,000	E24	(130,000)
	<b>Balance at Month End</b>						<b>2,646,610</b>
7165.1500.30	Thelma St Cul-de-Sac at Canning Highway	Muni	Sep-15	10.5.1	75,000	CX16	(75,000)
	<b>Balance at Month End</b>						<b>2,571,610</b>
8845.5831	Manning Community Facility	Muni	Nov-15	10.6.4	437,000	CX30	(437,000)
8704.5831	Computer Network Enhancements	Muni	Nov-15	10.6.4	35,000	CX3	(35,000)
8761.5831	Server Room - Manning Hub	Muni	Nov-15	10.6.4	200,000	CX3	(200,000)
8718.5831	Web Development	Muni	Nov-15	10.6.4	25,000	CX3	(25,000)
8721.5831	Software Development	Muni	Nov-15	10.6.4	80,000	CX3	(80,000)
8758.5831	CRM Upgrade	Muni	Nov-15	10.6.4	30,000	CX3	(30,000)
8765.5831	Online DA Solution	Muni	Nov-15	10.6.4	50,000	CX3	(50,000)
8764.5831	Online Bookings	Muni	Nov-15	10.6.4	25,000	CX3	(25,000)
8767.5831	Rangers Mobility Solution	Muni	Nov-15	10.6.4	15,000	CX3	(15,000)
5573.1500.30	Renwick St (Sandgate - Canning)	Muni	Nov-15	10.6.4	125,000	CX12	(125,000)
5584.1500.30	Doneraille Park Wetland	Muni	Nov-15	10.6.4	103,000	CX29	(103,000)
5561.1500.30	Drainage Infrastructure - Catchment 40	Muni	Nov-15	10.6.4	132,000	CX29	(132,000)
5581.1500.30	Commercial Precinct Paving	Muni	Nov-15	10.6.4	26,000	CX14	(26,000)
5485.5831	SJMP Viewing Platform Repairs	Muni	Nov-15	10.6.4	125,000	CX15	(125,000)
8000.5831	Mobile Plant	Muni	Nov-15	10.6.4	425,000	CX24	(425,000)
7141.4719	LATM Planning & Forward Design	Muni	Nov-15	10.6.4	10,000	CX16	(10,000)
7145.1500.30	Area 9A & 9B Traffic Management	Muni	Nov-15	10.6.4	25,000	CX16	(25,000)
7148.4719	Mends St Upgrade Planning	Muni	Nov-15	10.6.4	22,500	CX16	(22,500)
7149.1500.30	Manning Rd - Ley St Intersection	Muni	Nov-15	10.6.4	187,000	CX16	(187,000)
7151.1500.30	Broome St Parking	Muni	Nov-15	10.6.4	16,000	CX16	(16,000)
7153.1500.30	Davilak - Edgecumbe Roundabout	Muni	Nov-15	10.6.4	157,000	CX16	(157,000)
5579.1500.30	Drainage Design Program	Muni	Nov-15	10.6.4	20,000	CX13	(20,000)
6092.2500.30	Playground Equipment Upgrades	Muni	Nov-15	10.6.4	55,000	CX18	(55,000)
6262.4719	Park Master Planning / Design	Muni	Nov-15	10.6.4	83,000	CX18	(83,000)





**2015/2016 BUDGET RECONCILIATION SCHEDULE - SHOWING MOVEMENTS BETWEEN ADOPTED AND AMENDED BUDGET**

Attachment 7.6.2 (h)

Account No	Account Details	Fund	Month Approved	Agenda Item No	Adjustment Amount	Line Total Affected	Budget Impact
6302.2500.30	Cygnia Cove Environmental Work	Muni	Nov-15	10.6.4	100,000	CX20	(100,000)
6303.2500.30	Mt Henry Spit Weed Control	Muni	Nov-15	10.6.4	12,500	CX20	(12,500)
6304.2500.30	Salter Pt Restoration - Stage 2	Muni	Nov-15	10.6.4	48,750	CX20	(48,750)
6305.2500.30	Cloisters Foreshore Restoration	Muni	Nov-15	10.6.4	8,250	CX20	(8,250)
6257.2500.30	Western Foreshore Erosion Control	Muni	Nov-15	10.6.4	50,000	CX20	(50,000)
6301.1500.30	SJMP Promenade	Muni	Nov-15	10.6.4	880,000	CX26	(880,000)
6297.2500.30	Como Beach River Wall	Muni	Nov-15	10.6.4	19,000	CX26	(19,000)
8149.1500.30	Civic Centre Retaining Walls	Muni	Nov-15	10.6.4	48,000	CX23	(48,000)
8150.1500.30	Disability Access Ramps	Muni	Nov-15	10.6.4	71,000	CX23	(71,000)
8766.5831	Fleet Management Solution	Muni	Nov-15	10.6.4	10,000	CX24	(10,000)
5567.1500.30	Marsh Ave	Muni	Nov-15	10.6.4	10,000	CX12	(10,000)
5528.1500.30	Sulman Ave Drainage	Muni	Nov-15	10.6.4	4,000	CX13	(4,000)
8914.5831	Old Mill Precinct	Muni	Nov-15	10.6.4	15,000	CX30	(15,000)
8757.5831	Sharepoint Intranet Development	Muni	Nov-15	10.6.4	15,000	CX3	(15,000)
	<b>Balance Excluding Q1 Review</b>						<b>2,871,610</b>
1004.0102	General Purpose Grant Funding	Muni	Nov-15	10.6.5	40,000	R11	(40,000)
1103.0001	Rate Revenue	Muni	Nov-15	10.6.5	(25,000)	R33	25,000
1103.0002	Interim Rates	Muni	Nov-15	10.6.5	(50,000)	R33	50,000
3325.0499	Planning Misc Revenue	Muni	Nov-15	10.6.5	(25,000)	R19	25,000
3326.3806	Town Planning Scheme	Muni	Nov-15	10.6.5	13,500	E24	(13,500)
3134.0471	Building Material on Verge	Muni	Nov-15	10.6.5	(15,000)	R20	15,000
3216.0440	Asset Disposal Proceeds - Health	Muni	Nov-15	10.6.5	(13,000)	R16	13,000
2131.0108	Community Grant	Muni	Nov-15	10.6.5	(67,000)	R5	67,000
2136.4949	Kidsport Activities	Muni	Nov-15	10.6.5	45,000	E8	(45,000)
3135.2820	Building Services - Consultancy	Muni	Nov-15	10.6.5	40,000	E25	(40,000)
4028.2840	Infrastructure Admin Misc	Muni	Nov-15	10.6.5	2,500	E29	(2,500)
4500.0440	Asset Disposal Proceeds - Infrastructure	Muni	Nov-15	10.6.5	(10,000)	R24	10,000
4000.0103	Road Grant Revenue	Muni	Nov-15	10.6.5	16,000	R27	(16,000)
4033.0421	Contributions Revenue	Muni	Nov-15	10.6.5	(26,000)	R28	26,000
4990.1500.30	Bus Shelter Maintenance	Muni	Nov-15	10.6.5	13,000	E47	(13,000)
4991.0452	Crossover Revenue	Muni	Nov-15	10.6.5	(20,000)	R30	20,000



**2015/2016 BUDGET RECONCILIATION SCHEDULE - SHOWING MOVEMENTS BETWEEN ADOPTED AND AMENDED BUDGET**

Attachment 7.6.2 (h)

Account No	Account Details	Fund	Month Approved	Agenda Item No	Adjustment Amount	Line Total Affected	Budget Impact
5999.0104	Capital Grant Revenue - Roads	Muni	Nov-15	10.6.5	530,000	CR6	(530,000)
7155.1500.30	Hayman Rd / Thelma St Roundabout	Muni	Nov-15	10.6.5	(530,000)	CX16	530,000
5604.1500.30	Queen St Drainage Upgrade	Muni	Nov-15	10.6.5	(150,000)	CX13	150,000
5605.1500.30	GPT Installation	Muni	Nov-15	10.6.5	(75,000)	CX13	75,000
5606.1500.30	Melville Pde Drainage	Muni	Nov-15	10.6.5	(110,000)	CX13	110,000
5589.1500.30	Duckett Drive (Isabella - Conochie)	Muni	Nov-15	10.6.5	(140,000)	CX12	140,000
5599.4719	Traffic Modelling - Station Precinct	Muni	Nov-15	10.6.5	80,000	CX12	(80,000)
7141.4719	Integrated Transport Plan	Muni	Nov-15	10.6.5	(55,000)	CX16	55,000
5610.4719	Design Work - Mill Pt / Labouchere Rd	Muni	Nov-15	10.6.5	150,000	CX12	(150,000)
8717.5831	Digital Map Images	Muni	Nov-15	10.6.5	12,000	CX3	(12,000)
0207.2823	CPGC EOI Process	Muni	Nov-15	10.6.5	100,000	E1	(100,000)
6300.1500.30	SJMP River Wall	Muni	Nov-15	10.6.5	50,000	CX26	(50,000)
6301.1500.30	SJMP River Foreshore Promenade	Muni	Nov-15	10.6.5	130,000	CX26	(130,000)
2132.2849	Consultation Software License	Muni	Nov-15	10.6.5	20,000	E5	(20,000)
2211.2848	Rangers Accommodation Planning	Muni	Nov-15	10.6.5	30,000	E28	(30,000)
4470.4500.30	Maintenance - Public Art	Muni	Nov-15	10.6.5	10,000	E38	(10,000)
4308.4500.30	Maintenance - Animal Care Facility	Muni	Nov-15	10.6.5	10,000	E38	(10,000)
4309.4500.30	Maintenance - Rangers Office	Muni	Nov-15	10.6.5	5,000	E38	(5,000)
3216.0440	Asset Disposal Proceeds - Health	Muni	Nov-15	10.6.5	(13,000)	R16	13,000
8961.5831	Ej Oval Precinct Upgrade	Muni	Nov-15	10.6.5	640,000	CX30	(640,000)
9917.7802	Transfer to Muni Fund	Muni	Nov-15	10.6.5	640,000	TRANS	0
1045.9917	Transfer from Reserve	Muni	Nov-15	10.6.5	(640,000)	TRANS	640,000
8843.5831	Land Acquisition	Muni	Nov-15	10.6.5	520,000	CX30	(520,000)
8845.5831	Manning Hub	Muni	Nov-15	10.6.5	(520,000)	CX30	520,000
8703.5831	IT Acquisitions	Muni	Nov-15	10.6.5	70,000	CX3	(70,000)
8704.5831	Network Enhancements	Muni	Nov-15	10.6.5	(20,000)	CX3	20,000
8705.5831	Communication Equipment	Muni	Nov-15	10.6.5	50,000	CX3	(50,000)
8721.5831	Software Acquisition	Muni	Nov-15	10.6.5	(120,000)	CX3	120,000
8708.5831	EDMS System	Muni	Nov-15	10.6.5	(25,000)	CX3	25,000
8758.5831	CRM Workflow Development	Muni	Nov-15	10.6.5	(30,000)	CX3	30,000
8762.2820	IT Consultancy	Muni	Nov-15	10.6.5	75,000	CX3	(75,000)
2132.1901	Communications / Marketing Salaries	Muni	Nov-15	10.6.5	20,000	E5	(20,000)
3015.1901	Governance Salaries	Muni	Nov-15	10.6.5	(20,000)	E3	20,000





2015/2016 BUDGET RECONCILIATION SCHEDULE - SHOWING MOVEMENTS BETWEEN ADOPTED AND AMENDED BUDGET

Attachment 7.6.2 (h)

Account No	Account Details	Fund	Month Approved	Agenda Item No	Adjustment Amount	Line Total Affected	Budget Impact
4910.5915	Depreciation - Parks Assets	Muni	Nov-15	10.6.5	(1,400,000)	E37	0
3215.5850	Carrying Amount - Asset Sold	Muni	Nov-15	10.6.5	12,000	E26	0
4501.5850	Carrying Amount - Asset Sold	Muni	Nov-15	10.6.5	10,000	E48	0
Balance Sheet	Adjustment to Estimated Opening Position	Muni	Nov-15	10.6.5	1,276,193	-	(1,276,193)
	<b>Balance at Month End</b>						<b>1,622,417</b>
0206.0440	Proceeds on Sale of Asset - CEO Office	Muni	Feb-16	10.6.4	(16,500)	R1	16,500
2233.0440	Proceeds on Sale of Asset - Ranger Serv	Muni	Feb-16	10.6.4	(24,000)	R18	24,000
2209.4905	ESL - City Buildings	Muni	Feb-16	10.6.4	5,000	E28	(5,000)
0499.0440	Proceeds on Sale of Asset - DFIS	Muni	Feb-16	10.6.4	(22,000)	R10	22,000
1004.0102	General Grant Revenue	Muni	Feb-16	10.6.4	18,000	R11	(18,000)
1005.0499	Financial Services Misc Rev	Muni	Feb-16	10.6.4	(30,000)	R11	30,000
1103.0002	Interim Rates Revenue	Muni	Feb-16	10.6.4	(50,000)	R33	50,000
1103.0006	Property Enquiries	Muni	Feb-16	10.6.4	25,000	R33	(25,000)
1006.2830	Bank Fees	Muni	Feb-16	10.6.4	(20,000)	E19	20,000
3325.0468	Planning Fees	Muni	Feb-16	10.6.4	(25,000)	R19	25,000
3326.2810	Planning Services Legal Fees	Muni	Feb-16	10.6.4	(10,000)	E24	10,000
3135.1901	Building Services Salaries	Muni	Feb-16	10.6.4	(20,000)	E25	20,000
3135.2820	Building Services Consultants	Muni	Feb-16	10.6.4	20,000	E25	(20,000)
3213.0461	Food Vendor Permits	Muni	Feb-16	10.6.4	(7,500)	R16	7,500
3213.0499	Food Shop Licences	Muni	Feb-16	10.6.4	(13,000)	R16	13,000
3216.0440	Proceeds on Sale of Asset - Environ Health	Muni	Feb-16	10.6.4	13,000	R16	(13,000)
2341.1710	Manning Library - Data Link	Muni	Feb-16	10.6.4	(10,000)	E13	10,000
2692.1710	GBLC - Data Link	Muni	Feb-16	10.6.4	(6,000)	E11	6,000
2611.0357	Hall Hire - Community Centre	Muni	Feb-16	10.6.4	15,000	R5	(15,000)
4028.2820	Infrastructure Services Admin - Consultants	Muni	Feb-16	10.6.4	7,500	E29	(7,500)
4030.1901	Infrastructure Design - Salaries	Muni	Feb-16	10.6.4	(30,000)	E43	30,000
4030.2820	Infrastructure Design - Consultants	Muni	Feb-16	10.6.4	30,000	E43	(30,000)
4034.0355	Casual Ground Hire	Muni	Feb-16	10.6.4	20,000	R22	(20,000)
4465.2500.30	Grounds Maintenance Old Mill	Muni	Feb-16	10.6.4	(10,000)	E32	10,000
4324.4500.30	Building Maintenance Old Mill	Muni	Feb-16	10.6.4	10,000	E38	(10,000)
4319.4500.30	Building Maintenance Bridge Club	Muni	Feb-16	10.6.4	10,000	E38	(10,000)





**2015/2016 BUDGET RECONCILIATION SCHEDULE - SHOWING MOVEMENTS BETWEEN ADOPTED AND AMENDED BUDGET**

Attachment 7.6.2 (h)

Account No	Account Details	Fund	Month Approved	Agenda Item No	Adjustment Amount	Line Total Affected	Budget Impact
4991.0452	Crossovers Revenue		Feb-16	10.6.4	(15,000)	R30	15,000
4992.1500.30	Crossovers Expense	Muni	Feb-16	10.6.4	15,000	E45	(15,000)
5998.0108	City Environment Capital Grants	Muni	Feb-16	10.6.4	(34,000)	CR8	34,000
6317.2500.30	Cygnia Cove Natural Area	Muni	Feb-16	10.6.4	42,000	CX20	(42,000)
5998.0108	City Environment Capital Grants	Muni	Feb-16	10.6.4	(8,000)	CR8	8,000
6999.7128.30	Recoverable Works - City Env	Muni	Feb-16	10.6.4	8,000	CX22	(8,000)
6999.7130.30	Recoverable Works - City Env	Muni	Feb-16	10.6.4	15,000	CX22	(15,000)
4034.0427	Contributions - Parks	Muni	Feb-16	10.6.4	(15,000)	R22	15,000
4034.0427	Contributions - Parks	Muni	Feb-16	10.6.4	(30,000)	R22	30,000
8839.0458	Profit - Disposal of Manning Land	Muni	Feb-16	10.6.4	(120,000)	CR1	120,000
8508.5831	Land Transaction Costs	Muni	Feb-16	10.6.4	65,000	CX30	(65,000)
5559.1500.30	Drainage - Catchment 32	Muni	Feb-16	10.6.4	(75,000)	CX13	75,000
5563.1500.30	Drainage - Catchment 36	Muni	Feb-16	10.6.4	(50,000)	CX13	50,000
7149.1500.30	Manning Rd / Ley St	Muni	Feb-16	10.6.4	25,000	CX16	(25,000)
5612.1500.30	King Edward St (Angelo - Hopetoun)	Muni	Feb-16	10.6.4	162,000	CX12	(162,000)
5999.0104	Capital Grants Revenue - Roads	Muni	Feb-16	10.6.4	(162,000)	CR6	162,000
5611.1500.30	McDougall St (Clydesdale - Lockhart)	Muni	Feb-16	10.6.4	144,000	CX12	(144,000)
5999.0104	Capital Grants Revenue - Roads	Muni	Feb-16	10.6.4	(144,000)	CR6	144,000
5613.1500.30	Talbot Ave (Henley - Cale)	Muni	Feb-16	10.6.4	150,000	CX12	(150,000)
5999.0104	Capital Grants Revenue - Roads	Muni	Feb-16	10.6.4	(100,000)	CR6	100,000
8766.5831	Fleet Management Solution	Muni	Feb-16	10.6.4	50,000	CX24	(50,000)
7145.1500.30	Area 9A & 9B Traffic Management	Muni	Feb-16	10.6.4	(25,000)	CX16	25,000
7151.1500.30	Broome St Parking	Muni	Feb-16	10.6.4	(16,000)	CX16	16,000
7153.1500.30	Davilak & Edgecumbe St Roundabout	Muni	Feb-16	10.6.4	(147,000)	CX16	147,000
7166.1500.30	Mt Henry / Hope St Roundabout	Muni	Feb-16	10.6.4	180,000	CX16	(180,000)
7164.1500.30	Marsh Ave / Griffin Roundabout	Muni	Feb-16	10.6.4	(80,000)	CX16	80,000
7155.1500.30	Hayman Rd / Thelma St Roundabout	Muni	Feb-16	10.6.4	10,000	CX16	(10,000)
7141.4719	Integrated Transport Plan	Muni	Feb-16	10.6.4	15,000	CX16	(15,000)
5584.1500.30	Doneraille Wetland	Muni	Feb-16	10.6.4	65,000	CX29	(65,000)
6300.2500.30	SJMP Riverwall - Mends St	Muni	Feb-16	10.6.4	25,000	CX26	(25,000)
8843.5831	Land Purchase	Muni	Feb-16	10.6.4	(25,000)	CX30	25,000
3421.0251	Rubbish Service Charges	Muni	Feb-16	10.6.4	200,000	R17	(200,000)
3421.0440	Waste Proceeds on Sale of Asset	Muni	Feb-16	10.6.4	(9,000)	R17	9,000



**2015/2016 BUDGET RECONCILIATION SCHEDULE - SHOWING MOVEMENTS BETWEEN ADOPTED AND AMENDED BUDGET**

Attachment 7.6.2 (h)

Account No	Account Details	Fund	Month Approved	Agenda Item No	Adjustment Amount	Line Total Affected	Budget Impact
3451.0254	Sale of Recycled Materials	Muni	Feb-16	10.6.4	(10,000)	R17	10,000
3422.3933	Rivers Regional Council Membership Contrib	Muni	Feb-16	10.6.4	(10,000)	E27	10,000
3472.3931	Rubbish Site Charges	Muni	Feb-16	10.6.4	(40,000)	E27	40,000
3472.3932	Rubbish Removal - Cleanaway	Muni	Feb-16	10.6.4	(30,000)	E27	30,000
3482.3931	Verge Side - Rubbish Charges	Muni	Feb-16	10.6.4	150,000	E27	(150,000)
3482.3936	Verge Side - Rubbish Removal	Muni	Feb-16	10.6.4	50,000	E27	(50,000)
4901.3931	Street & Reserve Rubbish - Site Charges	Muni	Feb-16	10.6.4	7,500	E27	(7,500)
3452.3931	Recycling - Site Charges	Muni	Feb-16	10.6.4	(60,000)	E27	60,000
4222.3935.30	Waste Transport Costs	Muni	Feb-16	10.6.4	(157,500)	E27	157,500
8958.2500.30	Green Waste Tub Grinding	Muni	Feb-16	10.6.4	10,000	CX9	(10,000)
8964.2500.30	Transfer Station Re-Design	Muni	Feb-16	10.6.4	10,000	CX9	(10,000)
1044.9912	Transfer to Waste Reserve	Muni	Feb-16	10.6.4	(111,000)	TRANS	111,000
9912.7801	Transfer to Muni Fund	Muni	Feb-16	10.6.4	111,000	TRANS	0
2419.0201	CPV Maintenance Fees	Muni	Feb-16	10.6.4	20,000	R7	(20,000)
2419.0207	CPV Rental Income	Muni	Feb-16	10.6.4	(20,000)	R7	20,000
2420.2860	CPV General Insurance	Muni	Feb-16	10.6.4	(60,000)	E14	60,000
2420.3621	CPV Building Insurance	Muni	Feb-16	10.6.4	60,000	E14	(60,000)
8000.5831	Mobile Plant Acquisitions	Muni	Feb-16	10.6.4	(365,000)	CX24	365,000
1044.9901	Transfer to Plant Reserve	Muni	Feb-16	10.6.4	365,000	TRANS	(365,000)
9901.7801	Transfer from Muni Fund	Muni	Feb-16	10.6.4	(365,000)	TRANS	0
5597.1500.30	Parking Strategy Implementation	Muni	Feb-16	10.6.4	23,800	CX12	(23,800)
9922.7802	Transfer to Muni Fund	Muni	Feb-16	10.6.4	23,800	TRANS	0
1045.9922	Transfer from Parking Reserve	Muni	Feb-16	10.6.4	(23,800)	TRANS	23,800
5991.0108	SPLTC Capital Contribution	Muni	Feb-16	10.6.4	(800,000)	CR8	800,000
6318.2500.30	SP Tennis Club Capital Works	Muni	Feb-16	10.6.4	800,000	CX18	(800,000)
8703.5831	IT Acquisitions	Muni	Feb-16	10.6.4	35,000	CX3	(35,000)
8726.5831	Meeting Rooms Technology	Muni	Feb-16	10.6.4	20,000	CX3	(20,000)
8768.5831	Civic Hall AV Systems Upgrade	Muni	Feb-16	10.6.4	25,000	CX3	(25,000)
8763.5831	Unified Communications Project	Muni	Feb-16	10.6.4	(25,000)	CX3	25,000
8708.5831	EDMS System Upgrade	Muni	Feb-16	10.6.4	(15,000)	CX3	15,000
8767.5831	Rangers Mobility Solution	Muni	Feb-16	10.6.4	(15,000)	CX3	15,000
8762.2820	IT Projects Consultancy	Muni	Feb-16	10.6.4	(25,000)	CX3	25,000
0207.5850	Carrying Amt Sale of Asset CEO Office	Muni	Feb-16	10.6.4	3,000	E1	0





2015/2016 BUDGET RECONCILIATION SCHEDULE - SHOWING MOVEMENTS BETWEEN ADOPTED AND AMENDED BUDGET

Attachment 7.6.2 (h)

Account No	Account Details	Fund	Month Approved	Agenda Item No	Adjustment Amount	Line Total Affected	Budget Impact
0500.5850	Carrying Amt Sale of Asset DFIS	Muni	Feb-16	10.6.4	2,000	E18	0
2006.5910	Ammortisation Expense	Muni	Feb-16	10.6.4	24,000	E22	0
2142.4915	Donations	Muni	Feb-16	10.6.4	10,000	E8	(10,000)
	<b>Balance at Month End</b>						<b>1,807,917</b>
8839.0458	Profit on Sale of Land - Manning Commercial	Muni	Mar-16	15.1.1	1,719,652	CR1	(1,719,652)
1044.9917	Transfer to MCF Reserve	Muni	Mar-16	15.1.1	(1,719,652)	TRANS	1,719,652
9917.7801	Transfer from Muni Fund	Muni	Mar-16	15.1.1	(1,719,652)	TRANS	0
	<b>Balance at Month End</b>						<b>1,807,917</b>
1050.3521	Admin Centre Electricity	Muni	Apr-16	10.6.4	(30,000)	E1	30,000
1306.1710	Corporate Data Services	Muni	Apr-16	10.6.4	60,000	E21	(60,000)
3015.1901	Governance & Admin Salaries	Muni	Apr-16	10.6.4	(60,000)	E3	60,000
2132.1901	Marketing & Communications Salaries	Muni	Apr-16	10.6.4	60,000	E5	(60,000)
2206.0413	Dog Licenses	Muni	Apr-16	10.6.4	(7,000)	R18	7,000
2233.0409	Meter Parking	Muni	Apr-16	10.6.4	25,000	R18	(25,000)
2233.0440	Parking Proceeds on Sale of Asset	Muni	Apr-16	10.6.4	(13,500)	R18	13,500
1046.0431	Investment Revenue - Muni Fund	Muni	Apr-16	10.6.4	50,000	R11	(50,000)
1046.0435	Investment Revenue - Reserves	Muni	Apr-16	10.6.4	50,000	R11	(50,000)
1103.0012	Legal / Collection Cost Recovered	Muni	Apr-16	10.6.4	(15,000)	R33	15,000
1047.2835	Loan Interest - City Loans	Muni	Apr-16	10.6.4	(115,000)	E19	115,000
3326.1705	Planning - Postage	Muni	Apr-16	10.6.4	10,000	E24	(10,000)
3326.3835	Heritage Assessments	Muni	Apr-16	10.6.4	(80,000)	E24	80,000
3134.0471	Materials on Verge	Muni	Apr-16	10.6.4	(25,000)	R20	25,000
2133.0108	Fiesta Grants & Sponsorship	Muni	Apr-16	10.6.4	25,000	R5	(25,000)
4034.0355	Parks - Casual Ground Hire	Muni	Apr-16	10.6.4	30,000	R22	(30,000)
3235.0499	Env Management Misc Revenue	Muni	Apr-16	10.6.4	(5,000)	R25	5,000
4236.2500.30	Plant Nursery Operations	Muni	Apr-16	10.6.4	20,000	E35	(20,000)
4909.2500.30	Wetland Maintenance	Muni	Apr-16	10.6.4	(50,000)	E34	50,000
3025.1901	Environmental Services Salaries	Muni	Apr-16	10.6.4	50,000	E34	(50,000)





**2015/2016 BUDGET RECONCILIATION SCHEDULE - SHOWING MOVEMENTS BETWEEN ADOPTED AND AMENDED BUDGET**

Attachment 7.6.2 (h)

Account No	Account Details	Fund	Month Approved	Agenda Item No	Adjustment Amount	Line Total Affected	Budget Impact
4305.4500.30	Civic Hall Maintenance	Muni	Apr-16	10.6.4	35,000	E38	(35,000)
4991.0452	Crossover Revenue	Muni	Apr-16	10.6.4	(10,000)	R30	10,000
4992.1500.30	Crossover Expenditure	Muni	Apr-16	10.6.4	10,000	E45	(10,000)
5995.0421	Contributions - Parks	Muni	Apr-16	10.6.4	(20,000)	CR6	20,000
5995.0426	Contribution - Roadworks	Muni	Apr-16	10.6.4	(10,000)	CR6	10,000
5995.0499	Road Reserve Inspection Fee	Muni	Apr-16	10.6.4	(20,000)	CR6	20,000
1050.3622	Cleaning - Admin Building	Muni	Apr-16	10.6.4	6,000	E1	(6,000)
2331.3622	Cleaning - Civic Library	Muni	Apr-16	10.6.4	7,000	E13	(7,000)
5573.1500.30	Renwick St (Sandgate - Parsons)	Muni	Apr-16	10.6.4	35,000	CX12	(35,000)
5586.1500.30	Marsh Ave (Parsons - Griffin)	Muni	Apr-16	10.6.4	(50,000)	CX12	50,000
5591.1500.30	Jubilee St (Douglas - Weston)	Muni	Apr-16	10.6.4	(50,000)	CX12	50,000
5592.1500.30	Roebuck (Edgewater - Mt Henry)	Muni	Apr-16	10.6.4	40,000	CX12	(40,000)
5593.1500.30	Alston Ave (Canning - Labouchere)	Muni	Apr-16	10.6.4	25,000	CX12	(25,000)
5603.4719	Path Asset Survey	Muni	Apr-16	10.6.4	(55,000)	CX14	55,000
7148.4719	Mends St Upgrade Planning	Muni	Apr-16	10.6.4	(22,500)	CX16	22,500
7155.1500.30	Hayman / Thelma St Roundabout	Muni	Apr-16	10.6.4	75,000	CX16	(75,000)
6313.2500.30	Water Body Risk Mitigation	Muni	Apr-16	10.6.4	25,000	CX21	25,000
6257.2500.30	Erosion Control - Western Foreshore	Muni	Apr-16	10.6.4	(50,000)	CX20	50,000
8123.5831	Civic Centre Air Con Replacement	Muni	Apr-16	10.6.4	(50,000)	CX23	50,000
8149.1500.30	Civic Centre Car Park Wall Replacement	Muni	Apr-16	10.6.4	(118,000)	CX23	118,000
8250.4719	Building Asset Condition Report	Muni	Apr-16	10.6.4	(60,000)	CX23	60,000
4930.1500.30	Footpath Maintenance	Muni	Apr-16	10.6.4	50,000	E47	(50,000)
5994.0421	Contribution to Building	Muni	Apr-16	10.6.4	(55,000)	CR9	55,000
6999.7170.30	Recoverable Works - WCG Thomas Pav	Muni	Apr-16	10.6.4	55,000	CX22	(55,000)
6306.1500.30	Millers Pool	Muni	Apr-16	10.6.4	(2,000,000)	CX26	2,000,000
1045.9917	Tsfr from Major Facilities Res	Muni	Apr-16	10.6.4	2,000,000	TRANS	(2,000,000)
9917.7802	Tsfr to Muni Fund	Muni	Apr-16	10.6.4	(2,000,000)	TRANS	0
2419.0201	CPV Maintenance Fees	Muni	Apr-16	10.6.4	12,000	R7	(12,000)
2419.0207	CPV Rental Income	Muni	Apr-16	10.6.4	(12,000)	R7	12,000
2419.0435	CPV Reserve Interest	Muni	Apr-16	10.6.4	12,000	R7	(12,000)
2420.3628	CPV Sanitation Costs	Muni	Apr-16	10.6.4	(4,000)	E14	4,000
2420.2842	Gardens Maintenance	Muni	Apr-16	10.6.4	(25,000)	E14	25,000
9923.7802	Tsfr to Muni Fund	Muni	Apr-16	10.6.4	(17,000)	TRANS	0



**2015/2016 BUDGET RECONCILIATION SCHEDULE - SHOWING MOVEMENTS BETWEEN ADOPTED AND AMENDED BUDGET**

Attachment 7.6.2 (h)

Account No	Account Details	Fund	Month Approved	Agenda Item No	Adjustment Amount	Line Total Affected	Budget Impact
1045.9923	Tsfr from CPV Reserve	Muni	Apr-16	10.6.4	17,000	TRANS	(17,000)
3421.0253	Transfer Station Entry Fees	Muni	Apr-16	10.6.4	15,000	R17	(15,000)
3451.0252	Recycling Charges	Muni	Apr-16	10.6.4	(10,000)	R17	10,000
3472.3931	H Hold Waste Site Charges	Muni	Apr-16	10.6.4	50,000	E27	(50,000)
3472.3932	Cleanaway H Hold Waste Charges	Muni	Apr-16	10.6.4	(50,000)	E27	50,000
4222.3931.30	Transfer Station Site Charges	Muni	Apr-16	10.6.4	50,000	E27	(50,000)
8954.5831	Transfer Station Redevelopment	Muni	Apr-16	10.6.4	50,000	CX9	(50,000)
1044.9912	Tsfr to Waste Reserve	Muni	Apr-16	10.6.4	(105,000)	TRANS	105,000
9912.7801	Tsfr from Muni Fund	Muni	Apr-16	10.6.4	105,000	TRANS	0
0429.0351	CPGC - Pro Shop Rental	Muni	Apr-16	10.6.4	18,000	R9	(18,000)
0429.0440	CPGC - Proceeds on Sale of Asset	Muni	Apr-16	10.6.4	(13,000)	R9	13,000
0429.0455	CPGC - Green Fees	Muni	Apr-16	10.6.4	50,000	R9	(50,000)
1044.9911	Tsfr to CPGC Reserve	Muni	Apr-16	10.6.4	(55,000)	TRANS	55,000
9911.7801	Tsfr from Muni Fund	Muni	Apr-16	10.6.4	55,000	TRANS	0
2234.5850	Parking Carrying Amt on Sale of Asset	Muni	Apr-16	10.6.4	17,500	E28	0
0205.5915	Depreciation - Elected Members	Muni	Apr-16	10.6.4	(12,000)	E4	0
1306.5915	Depreciation - Info Services	Muni	Apr-16	10.6.4	10,000	E21	0
2234.5915	Depreciation - Parking	Muni	Apr-16	10.6.4	10,000	E28	0
2420.5915	Depreciation - CPV	Muni	Apr-16	10.6.4	52,500	E14	0
2681.5915	Depreciation - Halls	Muni	Apr-16	10.6.4	40,000	E12	0
4501.5915	Depreciation - Rec & Parks	Muni	Apr-16	10.6.4	(20,000)	E48	0
4906.5915	Depreciation - Road Plant	Muni	Apr-16	10.6.4	(60,000)	E48	0
4910.5915	Depreciation - Parks	Muni	Apr-16	10.6.4	75,000	E37	0
4912.5915	Depreciation - Roads, Paths, Drains	Muni	Apr-16	10.6.4	275,000	E46	0
8703.5831	IT Acquisitions	Muni	Apr-16	10.6.4	(55,000)	CX3	(55,000)
8708.5831	EDMS System	Muni	Apr-16	10.6.4	(10,000)	CX3	(10,000)
8758.5831	CRM Workflow Development	Muni	Apr-16	10.6.4	(25,000)	CX3	(25,000)
8761.5831	Manning Hub Server Room / DR Site	Muni	Apr-16	10.6.4	90,000	CX3	90,000
	<b>Balance at Month End</b>						<b>2,085,917</b>
5587.1500.30	South Tce (Canning - Coode)	Muni	Jun-16	10.6.4	72,000	CX12	(72,000)
5588.1500.30	Welwyn Ave	Muni	Jun-16	10.6.4	(211,000)	CX12	211,000





**2015/2016 BUDGET RECONCILIATION SCHEDULE - SHOWING MOVEMENTS BETWEEN ADOPTED AND AMENDED BUDGET**

Attachment 7.6.2 (h)

Account No	Account Details	Fund	Month Approved	Agenda Item No	Adjustment Amount	Line Total Affected	Budget Impact
5600.1500.30	South Tce (Canning - Murray)	Muni	Jun-16	10.6.4	140,000	CX12	(140,000)
5999.0104	Capital Grant Revenue	Muni	Jun-16	10.6.4	199,000	CR6	(199,000)
5615.1500.30	Challenger Ave (Manning - Henning)	Muni	Jul-16	10.6.4	35,000	CX12	(35,000)
5999.0104	Capital Grant Revenue	Muni	Aug-16	10.6.4	(35,000)	CR6	35,000
7149.1500.30	Manning Rd - Ley St Intersection Upgrade	Muni	Sep-16	10.6.4	98,000	CX16	(98,000)
5999.0104	Capital Grant Revenue	Muni	Oct-16	10.6.4	(78,000)	CR6	78,000
5590.1500.30	Todd Ave (Canning - Throssell)	Muni	Nov-16	10.6.4	(40,000)	CX12	40,000
5597.1500.30	Parking Area Improvements	Muni	Dec-16	10.6.4	(20,000)	CX12	20,000
7157.1500.30	Mill Point Rd & Labouchere Rd	Muni	Jan-17	10.6.4	(85,000)	CX16	85,000
7165.1500.30	Thelma St Cul-de-Sac at Canning Highway	Muni	Feb-17	10.6.4	(75,000)	CX16	75,000
	<b>Balance at Month End</b>						<b>2,085,917</b>

**CITY OF SOUTH PERTH  
RATE SETTING STATEMENT  
FOR THE PERIOD ENDED 30 JUNE 2016**

	<b>ORIGINAL BUDGET \$</b>	<b>2016 ACTUAL YTD \$</b>	<b>2016 REVISED BUDGET \$</b>
<b>REVENUE (Excluding Rates)</b>			
General Purpose Funding	4,079,672	3,815,422	3,911,672
Governance	75,000	150,156	105,000
Law, Order & Public Safety	103,000	136,359	110,000
Education	0	0	0
Health	95,500	136,536	116,000
Welfare	0	0	0
Housing	1,570,593	1,652,154	1,558,592
Community Amenities	7,161,550	6,988,139	7,021,550
Recreation & Culture	4,280,950	4,349,843	4,289,950
Transport	1,948,000	2,130,187	2,112,000
Economic Services	620,250	766,913	660,250
Other Property & Services	108,500	122,545	134,500
<b>Net Operating Revenue Excluding Rates</b>	<b>20,043,015</b>	<b>20,248,254</b>	<b>20,019,514</b>
<b>OPERATING EXPENDITURE</b>			
General Purpose Funding	(797,004)	(716,583)	(682,004)
Governance	(6,576,028)	(6,360,324)	(7,228,028)
Law, Order & Public Safety	(779,457)	(874,180)	(839,457)
Education	(70,500)	(66,015)	(70,500)
Health	(559,037)	(562,162)	(559,037)
Welfare	(510,841)	(493,901)	(510,841)
Housing	(2,251,707)	(2,406,393)	(2,275,207)
Community Amenities	(8,877,960)	(9,300,811)	(9,514,960)
Recreation & Culture	(18,930,135)	(17,681,908)	(18,019,135)
Transport	(13,448,573)	(15,241,238)	(14,401,573)
Economic Services	(773,070)	(873,801)	(833,070)
Other Property & Services	(329,928)	(741,357)	(612,928)
<b>Net Operating Expense</b>	<b>(53,904,240)</b>	<b>(55,318,673)</b>	<b>(55,546,740)</b>
<b>Net Operating Result - Excluding Rates</b>	<b>(33,861,225)</b>	<b>(35,070,419)</b>	<b>(35,527,226)</b>
<b>Adjust for Cash Budget Requirements (Non Cash Items)</b>			
Depreciation of Assets	10,395,250	11,121,276	9,365,750
Amortisation Expense	48,000	72,252	72,000
Movement in Employee Benefit Provisions (N/C)	0	121,536	0
Movement in CPV Liability	750,000	19,428	750,000
Movement in Deferred Pensioner Rates Debtors	(4,697)	(5,726)	25,000
Movement in Non Current Investments	0	58,164	0
<b>Net Non Cash Items</b>	<b>11,188,553</b>	<b>11,386,930</b>	<b>10,212,750</b>

Figures contained on this statement necessarily include accounting estimates and accruals



**CITY OF SOUTH PERTH  
RATE SETTING STATEMENT  
FOR THE PERIOD ENDED 30 JUNE 2016**

	<b>ORIGINAL BUDGET \$</b>	<b>2016 ACTUAL YTD \$</b>	<b>2016 REVISED BUDGET \$</b>
<b>CAPITAL EXPENDITURE</b>			
<b>Acquisition of Fixed Assets</b>			
Purchase of Buildings	(398,000)	(397,049)	(1,170,000)
Purchase of Furniture & Fittings	(545,000)	0	(15,000)
Purchase of Technology	(417,000)	(191,776)	(435,000)
Purchase of Plant & Equipment	(183,400)	(65,887)	(155,000)
Purchase of Mobile Plant	(1,264,415)	(1,496,007)	(1,212,515)
Construction of Infrastructure Assets	(11,591,000)	(9,112,613)	(11,524,800)
Purchase of Artworks	(120,000)	(75,601)	(210,300)
Purchase of Land	(495,000)	(493,871)	(495,000)
Incomplete Works / WIP - Infrastructure	(4,000,000)	0	0
Incomplete Works / WIP - PPE	(16,307,000)	(13,579,925)	(16,307,000)
Acquisition of Software	(370,000)	(341,158)	(350,000)
	<b>(35,690,815)</b>	<b>(25,753,887)</b>	<b>(31,874,615)</b>
<b>Repayment of Loans</b>			
Loan Principal Repayments	(1,278,611)	(1,149,859)	(1,278,611)
Self Supporting Loan Advanced	0	0	0
<b>Total Capital Expenditure</b>	<b>(36,969,426)</b>	<b>(26,903,746)</b>	<b>(33,153,226)</b>
<b>Capital Revenues</b>			
Proceeds from Disposal of Land	5,255,712	1,620,000	3,626,363
Proceeds from Asset Disposals	328,330	441,684	449,330
Proceeds from Deferred Settlement Land Sale	565,356	1,130,712	565,356
Grants for the Acquisition of Assets	3,185,000	3,714,558	3,707,000
Proceeds of New Loans	5,000,000	5,000,000	5,000,000
Self Supporting Loan Principal Recouped	263,326	263,325	263,326
<b>Net Capital Revenues</b>	<b>14,597,724</b>	<b>12,170,279</b>	<b>13,611,375</b>
<b>Reserve Transfers</b>			
Transfers to Reserves	(14,534,793)	(12,713,753)	(12,909,141)
Transfers from Reserves	20,931,744	20,283,414	19,578,544
<b>Net Reserve Transfers</b>	<b>6,396,951</b>	<b>7,569,661</b>	<b>6,669,403</b>
<b>Add</b>			
Opening Position Surplus (Deficit)	8,642,782	7,366,589	7,366,589
<b>Less</b>			
Closing Position (Surplus) Deficit	(2,776,610)	(9,423,226)	(2,085,917)
<b>AMOUNT TO BE MADE UP FROM RATES</b>	<b>(32,781,251)</b>	<b>(32,903,932)</b>	<b>(32,906,252)</b>

Figures contained on this statement necessarily include accounting estimates and accruals

**CITY OF SOUTH PERTH  
RATE SETTING STATEMENT  
FOR THE PERIOD ENDED 30 JUNE 2016**

	<b>ORIGINAL BUDGET \$</b>	<b>2016 ACTUAL YTD \$</b>	<b>2016 REVISED BUDGET \$</b>
<b>COMPOSITION OF CLOSING POSITION</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents - Unrestricted	7,058,943	13,854,310	6,368,250
Cash & Cash Equivalents - Restricted	52,932,090	52,752,350	52,659,638
Trade & Other Receivables			
Rates	196,509	322,470	196,509
Sundry Debtors	150,204	508,336	150,204
Infringement Debtors	370,400	348,732	370,400
GST Debtors	948,863	435,196	948,863
Pension Rebate Receivable	18,262	14,450	18,262
UGP Debtors	0	27,883	0
ESL Debtors - Year end only	56,006	54,428	56,006
Self Supporting Loan Debtors	275,256	275,256	275,256
Provision for Doubtful Debts	(199,436)	(142,637)	(199,436)
Inventories	136,238	129,768	136,238
Inventories - Assets Held for Sale	0	134,792	0
Accrued Interest	539,858	293,673	539,858
Prepayments	446,015	323,278	446,015
<b>Sub Total</b>	<b>62,929,208</b>	<b>69,332,285</b>	<b>61,966,063</b>
Exclude:			
Inventories - Land Held for Resale	0	(134,792)	0
Self Supporting Loan Debtors	(275,256)	(275,256)	(275,256)
	<b>62,653,952</b>	<b>68,922,237</b>	<b>61,690,807</b>
<b>Current Liabilities</b>			
Trade & Other Payables			
Accounts Payable	2,285,828	3,438,120	2,285,828
Income in Advance	93,373	53,589	93,373
Accrued Wages	477,224	452,005	477,224
Accrued Interest Expense	35,310	25,952	35,310
Interest Bearing Liabilities	1,388,389	1,392,360	1,388,389
Employee Provisions - Annual Leave	2,065,683	2,287,452	2,065,683
Employee Provisions - Long Service Leave	1,987,834	1,482,513	1,987,834
Leasholder Liability	30,000,000	29,940,576	30,000,000
<b>Sub Total</b>	<b>38,333,641</b>	<b>39,072,567</b>	<b>38,333,641</b>
Exclude			
Borrowings	(1,388,389)	(1,392,360)	(1,388,389)
Liabilities Associated with Restricted Assets	(30,000,000)	(29,940,576)	(30,000,000)
	<b>6,945,252</b>	<b>7,739,631</b>	<b>6,945,252</b>
<b>(Adjusted) Net Current Assets</b>	<b>55,708,700</b>	<b>61,182,606</b>	<b>54,745,555</b>
<b>Calculation of Net Current Assets</b>			
(Adjusted) Net Current Assets	55,708,700	61,182,606	54,745,555
Less			
Restricted Cash - Reserves	(52,932,090)	(51,759,380)	(52,659,638)
<b>SURPLUS (DEFICIT)</b>	<b>2,776,610</b>	<b>9,423,226</b>	<b>2,085,917</b>

Figures contained on this statement necessarily include accounting estimates and accruals

