Environment and Planning Committee

Enquiry into the State Government Policy to Cap Local Government Rates.

Submission from Bayside Ratepayers’ Association.

1 Introduction.

This submission is made to inform the Committee of the results of our research into the activities of the City of Bayside with regard to the preparation and publication of the Annual Resources Plan and Budget. It also deals with the Annual Report for the year ending 30th June 2015.

Our documents reveal where and how council fraudulently retains surplus funds obtained from unspent rate revenue. It also indicates that there is massive misappropriation of money collected as General Rates and Municipal Charges and then spent to support activities which benefit individuals and. These have agreements with Council where reciprocal obligations (in terms of AASB 1004 – 21 and 22) apply and are not met.

2. Documents Prepared.

Two major documents apply. Both are prepared as draft submissions for the coming process of publishing the draft plan and budget. They are prepared on the basis that Council will publish its plan and budget based on those published in earlier years. These previously published documents are:

Strategic Resource Plan 2015 – 2019, and

Proposed Budget 2015/16.

Both these documents are available on the Bayside City Council website.

Our documents prepared as a response to the Council Documents, are submitted for your consideration. They are:

1. Council Plan and Budget – 2016. Submission under s223 of the LGA.

An extract of significance is:

“Submission 7. …..Rate contributions, on the other hand, are an estimate of the revenue needed to be collected, possibly to be converted to income, “when the amount of the contribution can be measured reliably”. Essentially, rate revenue becomes income only when it is spent. UNSPENT RATE REVENUE IS NOT CONVERTIBLE TO COUNCIL INCOME AND MUST BE TREATED AS SUCH.

At balance date in 2015, Bayside City Council appeared to have accumulated $30.069 million declared as “unrestricted cash”. It would appear that this is the proceeds from unspent rate revenue. It is also possible that the improperly retained sum is even higher due to rate revenue surpluses being used to provide part or all of the $13.853M of “discretionary reserves”. (Provisions, called discretionary reserves in Bayside, may only be accumulated from charges, when in annual surplus; not from the revenue surplus).

IN ITS BUDGET DOCUMENT, COUNCIL MAKES NO PROVISION FOR UNSPENT RATE REVENUE, FROM PREVIOUS YEARS, TO BE CARRIED FORWARD (CREDITED) TO THE CURRENT BUDGET YEAR.”.

2. Bayside City Council – Strategic Resources Plan.

Submission in Accordance withs223 of the Local Government Act.
The extract of significance is:

“4. Different forms of Non-Owner Contribution. .....Revenue does not convert to income until the conditions prior have been satisfied. This introduces a major difference between rates and charges. Charges are a fixed obligation and become income when the payment becomes due – usually at the beginning of the financial year. Charges are thus recognised as income when the rate notice is issued.

Rate contributions, on the other hand, are an estimate of the revenue needed to be collected, possibly to be converted to income, “when the amount of the contribution can be measured reliably”. Essentially, rate revenue becomes income only when it is spent. UNSPENT RATE REVENUE IS NOT CONVERTIBLE TO COUNCIL INCOME AND MUST BE TREATED AS SUCH.

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OUR SUBMISSION.

The first submission we wish to make to the Committee is that for many years the City of Bayside has been improperly dealing with the revenue from rates and charges. Even though it states in the Notes to the Accounts, “Income is recognised ....when the amount of the contribution can be measured reliably”, it fails to return surplus rate revenue as allowed in s165 and s141 (c) of the LGA. This revenue has built up in its balance sheet and can be seen as a source of revenue to act as a buffer when rate capping is implemented. Note that the cap is on revenue, not income. Spending limits are a result of limits to income. In Bayside there is a double buffer against the rate cap; Councils that have made generous estimates of the amount of rates needed to meet the annual expenditure in the base year, will carry this buffer forward into the future. This “accumulation effect” will carry forward for many years. In the case of Bayside, the accumulation from years prior to the base year will form the second leg of support.

Our second submission is that the City of Bayside improperly inflates the required amount to be collected from General Rates and Municipal Charges by (improperly) transferring expenditure demand from service rates to the general rates. In terms of the Accounting Standards, it moves funds obtained from a class of involuntary contributions with non-reciprocal obligations, to the class of voluntary contributions with reciprocal obligations. The City of Bayside conceals its deceptive conduct with false accounting. The auditors fail to qualify the accounts, hence must be assumed to be complicit in the deception.

The 2015/16 accounting period is to be the base year for capping rates. We have already seen Bayside building up its expenditure to inflate the outcome. (The street cleaning machine swept my street three times in a week, one of those times on a “double time” Sunday) The wages bill for the year is already 1.5% above budget. There is only one opportunity to keep the excessive spending and improper transfers out of the rate capping base; the accounting mess must be cleaned up before 30th June 2016.
Attention: Bayside City Council – Strategic Resources Plan.
Submission in accordance with s223 of the Local Government Act.

Dear Sirs,

I refer to the Strategic Resources Plan for the four years 2016-2020. The plan for the 2016/17 year forms the proposed budget for the year. My submission is as follows:


The published pro forma document is based on the “nature of expense” method of accounting, (AASB 101 – 102), and deals with such things such as depreciation as a cash flow. This method transfers cash as an expenditure in the income account, (deducted from profit), to the working capital of the entity. In such an entity, capital is provided from owner contributions. This method of accounting would be appropriate to an entity with share capital such as a limited liability company. IT IS NOT APPROPRIATE TO A MUNICIPAL ENTERPRISE.

Municipal Councils have neither capital nor endowment. They exist “from hand to mouth” as entities which obtain funds, on an annual basis, to provide goods and services which are applied to three major and different functions. These are:

- services to the community
- services to individuals within the community, and
- services to the broader (Statewide) community.

AN APPROPRIATE ACCOUNTING METHOD IS THE “FUNCTION OF EXPENSE METHOD”. This method deals only with the collection of revenue (= sales) and the required expenditure needed to provide the goods and services to the customers (= expenses). It is best seen as a source and application system of accounting. It is described in AASB 101 – 103.

AASB 101 – 105 requires that “management (is) to select the presentation (para.102 v para.103) that is reliable and more relevant”. As Council selects the Revaluation Model for the treatment of depreciation (as evidenced by Note 24 in its accounts), the most relevant method is that in AASB 101 – 103.

*The Comprehensive Income Statement shown in the plan is inappropriate for the form of enterprise which is the Municipal Authority. However, the “Source and Application of Funds” document which is listed under “Other Information” in the plan (p17), is an appropriate record to form the basis for preparation of a function of expense account as described in AASB 101 – 103.*

In the document on page 17 of the Plan, the source of funds is separated into classes listed into: Grants, Contributions, Council Cash, Borrowings, and Reserves. Most of the expenditure is listed under Council Cash. This is false and misleading. Council has very little cash and this is restricted to proceeds from the sale of assets and cash “saved” from income. Both of these cash flows will be held in provision accounts and form what Council calls “reserves”. The rates and charges listed as Council Cash must be relisted as the class of funding sources referred to as “Contributions”. There is an Accounting Standard, AASB 1004 which establishes the correct treatment of “Contributions”.

*The Standard AASB 1004 identifies Owner Contributions – such as shareholder funds, as a separate class to that of non-owner contributions. Municipal Councils do not have access to owner contributions. Hence, in the source and application document, non-owner contributions will need to be applied to the contributions column. The resource planning document fails to treat contributions in accordance with the classification set out in AASB 1004 – particularly by claiming rates and charges to be Council Cash.*


The Accounting Standard, AASB 116, sets out requirements which relate to the purchase and treatment of capital goods. As previously stated, Municipal Councils do not have access to owner contributions in the form of financial capital. They have no money to purchase capital assets and must rely on non-owner contributions to meet this requirement. When Councils receive infrastructure assets such as roads and drains, from a developer or a development, they are transferred at no cost to Council. The supplier treats the cost of supply as an expense in the year of supply. AASB 116 – Aus. 15.1 to 15.3 details this process.

The Accounting Standard, AASB 116 allows all capital goods to be supplied, as gifts, in an identical manner to that from developers. The process is that the asset is assembled from non-owner contributions and shows as expenditure during the period, in the Comprehensive Income Account. When the asset is ready for use, it is given to Council at no cost and enters the balance sheet at fair value through Other Comprehensive Income.

When Council receives the assets, through the Other Comprehensive Income account, at “fair value”, they are subsequently depreciated in the manner shown in Note 24 to the accounts. The carrying value is depreciated and checked against its current market value. If there is a difference, the asset is revalued to market value. This becomes the new carrying value. This method, established in AASB 116 – 31 et seq, does not create a cash flow in the expenditure account. However, if it is decided to sell the asset, the “carrying value” is recognised as income, in the CIS, in the year the decision is made. When the asset is sold, additional income, or an impairment, is taken, depending on the selling price, in the year of sale.

*The plan deals with the supply of property plant and equipment in the manner of a Limited Liability company. This is not possible. Assets must be supplied in the manner set out in AASB 116 – 31 to 38. Essentially, in municipal authorities, assets are supplied from the income account. The mechanism for supply is identical for all services, be it to provide capital or maintenance or administration. Of note is AASB 116 – 16 and 17, where all “attributable costs” (such as the administrative wages and consultant fees), are included in the expense of dealing with an asset.*
4. Different forms of Non-Owner Contribution.

In the Local Government Act, three forms of contribution are provided. Section 155 of The Act shows them as:
- General rates and municipal charges defined in 155(a) and (b), s158 and s159.
- Service rates and service charges defined in 155 (c) and (d), and s162
- Special rates and service charges defined in 155 (e) and (f), and s163.

In AASB 1004 – 19 to 26, the nature of contributions is defined. Two mutually exclusive forms are identified. These are, contributions with reciprocal benefits and those with non-reciprocal benefits. AASB 1004 – 21 states, “For transfers… to create a present obligation on that entity (the local government) to make future sacrifices of economic benefits to external parties, the transfer must be reciprocal. AASB 1004 – 22 then states, for transfers to be reciprocal, “the transferor and transferee directly receive and sacrifice approximately equal value”. Basically, where reciprocal obligations apply, the parties receiving the benefit must contribute, over time, the value of the benefit to Council.

Combining the two forms of authority, it is clear that:
- general rates and municipal charges form a class of non-owner contributions with non-reciprocal obligations, and
- service rates form part of a class of non-owner contributions with reciprocal obligations entered into by acceptance of an exclusive lease of the asset, and
- special rates form a class of non-owner contributions with reciprocal obligations that are entered into by majority vote of the contributors.

Because the definitions are mutually exclusive, the planning document must treat the three different forms separately.

*The planning document must separate the source and application of funds into three exclusive classes. A suitable template for the planning document is able to be prepared. Its form will be controlled by the requirements of the Local Government (Finance and Reporting) Regulations 2014. The template is attached as an Excel file; it is expanded from the requirements in the Regulations into a working document. This separates out the contributions into the three separate classes and Council Cash into sales and provisions. It also adds in a transfer column to cater for any necessary transfer between classes to achieve annual balance, even though is not provided for in the Regulations.*

**GENERAL CONCLUSION**

The planning document is not prepared in the form required by the Regulations. The failure to understand the different forms of contributions, and the limitations which apply to these contributions, render the document worthless. In particular, it masks the cross subsidy of service rates being supplied from the general rate.

The production of a false document to identify Council spending plans will also render any accounts prepared on the basis of the plan (shown in Note 2 to the Annual Accounts) false and misleading.

End of document; bccplan2016. Draft. 010416. gr
Attention: Council Plan and Budget - 2016. Submission under s223 of the LGA.

Dear Sirs.

My submission is that the Council Budget is prepared in a format that fails to meet the requirements of the Local Government Model Financial Report (LGFMFR) incorporated into the Local Government (Finance and Reporting) Regulations, 2014. The Budget document links to the Annual Financial Report (AFR), through Note 2 to the company accounts, hence it should “match” the reporting requirements in the AFR.

In earlier years, we have tried to point out the absence of logical outcomes from the budget proposal. For this budget, we are able to identify and map non-compliance with both the LGMFR and the enabling incorporated accounting standards. In this context, the guiding principles set out part 4 of the practice guide for the LGMFR notes that “In the event of conflict between the requirements of the LGMFR and the requirements of the AAS, the requirements of the AAS take precedence”.

Submission 1. Failure to Recognise General Rates and Municipal Charges as Non-Owner Contributions with Non-Reciprocal Obligations.

In Appendix C to the Budget document, the term “Council Cash” is shown as the source of most of the funds needed to purchase the assets. The only sources of cash, within the ownership of Council, lies in Provision accounts and assets gifted to Council which are later sold. Reference to AASB 1004 - 19 indicates that involuntary transfers, such as rates and charges, are non-owner contributions. The major characteristic of general rates and charges is that they form a class of transfers which do not impose a reciprocal obligation between the transferor and transferee. This is explained in AASB 1004-20. The LGA identifies these contributions under s155 (a) and (b).

GENERAL RATES AND CHARGES ARE NON-OWNER CONTRIBUTIONS WITH NON-RECIPROCAL OBLIGATIONS. THEY NEED TO BE SEPARATELY RECOGNISED IN THE ACCOUNTS AND LIMITED TO SUPPLYING FUNDS WHERE NON RECIPROCAL OBLIGATIONS APPLY, i.e. TO BE USED TO PROVIDE FUNDS TO ALLOW COUNCIL TO CARRY OUT THE FUNCTION OF GOVERNANCE OF THE MUNICIPALITY.

Submission 2. Failure to Recognise Some Service Rates and Service Charges as Non-Owner Contributions with Reciprocal Obligations.

Following on from Submission 1, another group of rates and charges is applied incorrectly as “Council Cash”. This group is defined in AASB 1004-21 as being one in which reciprocal obligations arise. Typically, it applies to sporting grounds where exclusive occupancy is granted in exchange for
lease or rental payments and maintenance conditions. Of economic significance, parking meter receipts form one of such classes of income. The LGA deals with these contributions under s155 (c) and (d) and in s162 of the LGA. In s162, such rates and charges are declared but may also be prescribed. The overriding standard AASB 1004 -21, identifies them on the basis of their function as those rates and charges which carry reciprocal obligations. It would seem that both prescribed and identified contributions will form this class. In particular, AASB 1004 – 22 that “the transferor (of the contribution) must have a right to receive the benefits directly”. This reciprocal contribution is particularly noticeable in the leasing of sportsgrounds and other associated facilities. [Note that the LGFMR allows Accounting Standards to take precedence over other possible treatments]

THE ACCOUNTING STANDARDS REQUIRE THAT SERVICE RATES AND SERVICE CHARGES MUST BE RECOGNISED AS NON-OWNER CONTRIBUTIONS WITH RECIPROCAL OBLIGATIONS. THEY NEED TO BE SEPARATELY RECOGNISED AND LIMITED TO THE SUPPLY OF FUNDS WHERE RECIPROCAL OBLIGATIONS APPLY.

Submission 3. Failure to Properly Recognise Special Rates and Charges.

This class of income falls into the category of Non-Owner contributions with reciprocal obligations entered into by majority vote of the transferors. They form a class where two thirds or more of the benefit applies to a defined group of non-owner contributors. They, in turn, agree by majority vote, to accept the reciprocal obligation to contribute the total cost of the service. This group are described in s155 (e) and (f) and dealt with in s163 of the LGA.

SPECIAL RATES AND CHARGES MUST BE RECOGNISED AS NON-OWNER CONTRIBUTIONS WITH RECIPROCAL OBLIGATIONS SUBJECT TO VOLUNTARY ACCEPTANCE. THEY NEED TO BE SEPARATELY RECOGNISED AND LIMITED TO THE SUPPLY OF FUNDS WHERE VOLUNTARY RECIPROCAL OBLIGATIONS APPLY.

Submission 4. Failure to Properly Balance the Source of Funds to Match the Required Application.

In Appendix C to the Budget, the “Source of Funding” is required, by s10 (1) (b) of the Regulations, to be identified as grants, contributions, Council cash (which includes reserves), and borrowings. In any year, the source of funds will need to equal the sum of the applications. Additionally, where reciprocal obligations apply, AASB 1004 – 22 requires that “the transferor and transferee directly receive and sacrifice approximately equal value”.

Council has the right to borrow to purchase assets. It also has the ability to store excess contributions as “provisions”. The accounting system is an accrual system. It is necessary for entries to be made to accrue, or to meet, debt repayments, and to use, or add to, the provision account. Inflow to meet these requirements may be sourced either from grants, contributions or provisions. Most importantly, where borrowings are involved, they must be repaid in the form of accruals “saved” from each asset line in the forward estimates.

Given the two different functions of contributions, and the many restricted provision accounts, the table in Appendix C needs to be split into different groups having different attributes and containing appropriate sub-groups.

THE TABLE IN APPENDIX C FAILS TO PROPERLY IDENTIFY THE SOURCE OF FUNDS AS REQUIRED BY THE REGULATIONS. IN ITS PRESENT FORM, IT DOESD NOT DEAL WITH THE TWO FUNCTIONS OF NON-OWNER CONTRIBUTIONS, THE ACCRUAL OF PROVISIONS, AND THE REPAYMENT OF DEBT.
Submission 5. Failure to Properly Authorise and Record Intergroup Transfers

In dealing with the Source of Funds, many of the assets will build up reserves that may not need to be expended on other assets in the same group. [Council may demand a higher reciprocal contribution than is needed to maintain annual balance, i.e. seek a market rent] In this case, the asset in question will earn a pseudo-profit, e.g. from a Municipal Enterprise. Council would appear to have the right to assign this surplus to other groups of asset or even to non-reciprocal activities. (An example is where Council assigns surplus from beach and beach road parking to foreshore maintenance). The Table in Appendix C must record this in some way and a column reporting intergroup transfers is necessary. Such transfers need to be authorised by a budget allocation.

THE TABLE IN APPENDIX C FAILS TO PROPERLY IDENTIFY INTERGROUP TRANSFERS WHERE COUNCIL HAS RESOLVED FOR THEM TO TAKE PLACE.

Submission 6. Inappropriate Selection of the Form of Pro-Forma Accounts.

The City of Bayside presents its financial analysis in the form of the “nature of expense” method, as set out in AASB 101-102. This use requires depreciation and amortisation to be recorded as an expense. While it is appropriate for an entity which chooses to treat depreciation in the manner set out in AASB 116-30 (the Cost Model), Council is an entity with no working capital, and has no capital funds to purchase assets. The assets are assembled in the Income Account from non-owner contributions.

When the asset is ready for use the ownership is transferred to the Council at zero cost. The asset is transferred into the balance sheet through Other Comprehensive Income at fair value. It is depreciated and revalued solely within the Balance Sheet and does not provide a cash flow. AASB 116 – 15.1 to 15.3 together with AASB 116 - 16 to 28, and AASB 116 - 31 to 39, describe the requirements of the Standard. Given the fact that the asset is transferred at no cost to Council, the financial analysis must be in the form of the “function of expense method”. This is set out in AASB 101-103. In this method, the term “Gross Profit” is substituted by “Operating Surplus” and Other Income deals with the process of assembly of assets. The evidence that Council uses the Revaluation Model, in evaluating depreciation, is in Note 24 in the accounts. This mandates that AASB 101 – 103 must be followed.


Submission 7 Fraudulent Retention of Unspent Revenue.

While this cannot be planned in the Resource Plan and Budget, substantial funds have been accumulated from this source in previous years. A competent budget would show the accumulated funds being returned to their rightful owners. To fail to do so is a fraud on the ratepayers.

“Revenue” and “Income” are not synonymous terms. In the budget document, all of the potential income is, at this stage, revenue. AASB 1004 – 12 state “contribution of an asset to the entity shall be recognised when, and only when, all the following conditions have been satisfied:

a) the entity obtains control of the contribution or the right to receive the contribution;
b) It is probable that the economic benefits comprising the contribution will flow to the entity, and
c) the amount of the contribution can be measured reliably”.

Revenue does not convert to income until the conditions prior have been satisfied. This introduces a major difference between rates and charges. Charges are a fixed obligation and become income when the payment becomes due – usually at the beginning of the financial year. Charges are thus recognised as income when the rate notice is issued.

Rate contributions, on the other hand, are an estimate of the revenue needed to be collected, possibly to be converted to income, “when the amount of the contribution can be measured reliably”. Essentially, rate revenue becomes income only when it is spent. UNSPENT RATE REVENUE IS NOT CONVERTIBLE TO COUNCIL INCOME AND MUST BE TREATED AS SUCH.

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IN ITS BUDGET DOCUMENT, COUNCIL MAKES NO PROVISION FOR UNSPENT RATE REVENUE, FROM PREVIOUS YEARS, TO BE CARRIED FORWARD (CREDITED) TO THE CURRENT BUDGET YEAR.

Submission 8. Failure to Transfer the Application of Capital Assembly Costs to the Capital Asset Supply Groups of Costs.

In Municipal Councils, assets are provided by assembly from non-owner contributions. The cost is recognised as “other expenses” in the Comprehensive Income Account (Prepared according to AASB 101 - 103. When the asset is complete and ready for use it is transferred to the ownership of Council at zero cost. The difference between the cost of assembly and the cost of transfer is “left behind” in the income account, i.e. it written off as an expense incurred in the year of transfer. In AASB 116 -16 (b), “directly attributable costs” are to be added to the cost of supply. In AASB 116-17 the “directly attributable” costs are defined. They represent the costs of management of the supply and have been (wrongly) included in “Operating Service Costs”. The “directly attributable” costs are a necessary component of the total cost of the asset set out in Appendix C. The applications listed as Operating Service Costs are supplied by non-owner contributions with non-reciprocal obligations. Asset Supply Costs are supplied from non-owner contributions with reciprocal obligations. This difference makes it important that the directly attributable costs of supply of all assets are included in the total cost of supply in Appendix C.

IN ITS BUDGET DOCUMENT, COUNCIL MAKES NO PROVISION FOR THE DIRECTLY ATTRIBUTABLE COSTS OF THE SUPPLY OF ASSETS (THE MANAGEMENT COSTS) TO BE ADDED TO THE DIRECT COST OF THE ASSET AS REQUIRED BY AASB 116 – 16.

Summary of Submission.

In its forward plan and budget for 2016, council fails to correctly follow the requirements of the Local Government (Planning and Reporting) Regulations. 2014, and its Incorporated Documents. It improperly recognises rates and charges as Council Cash. The recognition provisions set out in the
relevant Accounting Standards have not been complied with. This major distortion prevents the proper balancing of the source of income with the necessary application and renders Note 2 to the subsequent accounts a nonsense. Indeed in terms of the requirements of the Local Government Model Financial Report, the whole exercise of the presentation of the budget has become a nonsense.

In an earlier response to our questioning, council staff have claimed that their auditors have supported the veracity of the 2015 accounts. This may be so; however the responsibility of the auditor does not extend to giving permission to ignore the requirements of the LGMFR. Indeed, the auditors may well be considered by a Court to be complicit in any omission, on the part of VAGO, which leads to the issue of false and misleading accounts – remember Enron and the Australian Safety Council!

Yours faithfully

George Reynolds
Acting President, Bayside Ratepayers Association.
### Council Annual Budget

**Source and Application Chart.**

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<th>Class and Group</th>
<th>Application of Funds Expenditure</th>
<th>Index Factor</th>
<th>Estimated Cost in Budget Year</th>
<th>Source of Funds Grants</th>
<th>Contributions</th>
<th>Council Cash Ex Sales</th>
<th>Provisions</th>
<th>Borrowings</th>
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### General Rates Class

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<th>Car Park Contractors</th>
<th>Cleaning Contractors</th>
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