

**2004/05 Reserve Account Balances**

ACCOUNT NUMBER	PARTICULARS	BALANCE 1 July 2004 \$	TRANSFERS TO RESERVES \$	TRANSFERS FROM RESERVES		BALANCE 30 June 2005 \$
				AMOUNT \$		
<b>Unrestricted</b>	<b>ASSET REPLACEMENT RESERVE</b>					
8111	Opening Balance	7,233,986				
8112	Transfer to Reserve					
8112	Transfer from Joondalup Normalisation Agreement Reserve		2,800,000			
8112	Transfer to Reserve - (Interest)		200,000			
8112	Works Expenditure			5,352,000		
	<b>SUB TOTAL</b>	<b>7,233,986</b>	<b>3,000,000</b>	<b>5,352,000</b>		<b>4,881,986</b>
<b>Restricted</b>	<b>CASH IN LIEU OF PARKING RESERVE</b>					
8161	Opening Balance	357,381				
8162	Transfer to Reserve - Interest Earned					
8162	Transfer to Reserve					
8162	Works Expenditure					
	<b>SUB TOTAL</b>	<b>357,381</b>	<b>0</b>	<b>0</b>		<b>357,381</b>
<b>Restricted</b>	<b>CASH IN LIEU OF PUBLIC OPEN SPACE RESERVE</b>					
8171	Opening Balance	1,066,539				
8172	Transfer to Reserve - Interest Earned					
8172	Transfer to Reserve					
8172	Works Expenditure					
	<b>SUB TOTAL</b>	<b>1,066,539</b>	<b>0</b>	<b>0</b>		<b>1,066,539</b>
<b>Restricted</b>	<b>COMMUNITY FACILITIES RESERVE</b>					
8391	Opening Balance	344,000				
8392	Transfer to Reserve - Interest Earned					
8392	Transfer to Reserve					
8392	Works Expenditure			115,000		
	<b>SUB TOTAL</b>	<b>344,000</b>	<b>0</b>	<b>115,000</b>		<b>229,000</b>
<b>Unrestricted</b>	<b>DOMESTIC CART - REFUSE COLLECTION RESERVE</b>					
8191	Opening Balance	1,272,227				
8192	Transfer to Reserve Interest Earned					
8192	Transfer to Reserve (surplus)		312,963			
8192	Transfer to Asset replacement reserve			200,000		
	<b>SUB TOTAL</b>	<b>1,272,227</b>	<b>312,963</b>	<b>200,000</b>		<b>1,385,190</b>
<b>Unrestricted</b>	<b>HEAVY VEHICLES REPLACEMENT RESERVE</b>					
8141	Opening Balance	843,935				
8142	Transfer to Reserve - Interest Earned		50,000			
8142	Transfers to Reserves (Capital Charge)		122,122			
8142	Works Expenditure			480,000		
	<b>SUB TOTAL</b>	<b>843,935</b>	<b>172,122</b>	<b>480,000</b>		<b>536,057</b>
<b>Restricted</b>	<b>HODGES DRIVE DRAINAGE RESERVE</b>					
8231	Opening Balance	196,309				
8232	Transfer to Reserve - Interest Earned					
8232	Transfer to Reserve					
8232	Works Expenditure					
	<b>SUB TOTAL</b>	<b>196,309</b>	<b>0</b>	<b>0</b>		<b>196,309</b>
<b>Restricted</b>	<b>JOONDALUP CITY CENTRE PUBLIC PARKING RESERVE</b>					
8241	Opening Balance	229,122				
8242	Transfer to Reserve - Interest Earned					
8242	Transfer to Reserve					
8242	Works Expenditure					
	<b>SUB TOTAL</b>	<b>229,122</b>	<b>0</b>	<b>0</b>		<b>229,122</b>
<b>Restricted</b>	<b>JOONDALUP NORMALISATION AGREEMENT RESERVE</b>					
8151	Opening Balance	0				
8152	Transfer to Reserve - Interest Earned					
8152	Transfer to Reserves		2,800,000			
8152	Transfer to Asset Replacement Reserve			2,800,000		
	<b>SUB TOTAL</b>	<b>0</b>	<b>2,800,000</b>	<b>2,800,000</b>		<b>0</b>
<b>Restricted</b>	<b>LEISURE CENTRES CAPITAL REPLACEMENT RESERVE</b>					
8351	Opening Balance	7,416,195				
8352	Transfer to Reserve - (Interest)		200,000			
8352	Transfer to Reserve		2,000,000			
	Works Expenditure			9,403,297		
	<b>SUB TOTAL</b>	<b>7,416,195</b>	<b>2,200,000</b>	<b>9,403,297</b>		<b>212,898</b>
<b>Restricted</b>	<b>LIBRARY LITERACY PROGRAM RESERVE</b>					
8221	Opening Balance	7,605				0
8222	Transfer to Reserve - Interest Earned					
8222	Transfer to Reserves					
8222	Works Expenditure					
	<b>SUB TOTAL</b>	<b>7,605</b>	<b>0</b>	<b>0</b>		<b>7,605</b>
<b>Unrestricted</b>	<b>LIGHT VEHICLES REPLACEMENT RESERVE</b>					
8151	Opening Balance	468,385				
8152	Transfer to Reserve - (Interest)		25,000			
8152	Transfer to Reserves (Capital Charge)		461,310			
8152	Works Expenditure			948,500		
	<b>SUB TOTAL</b>	<b>468,385</b>	<b>506,310</b>	<b>948,500</b>		<b>26,195</b>

ACCOUNT NUMBER	PARTICULARS	BALANCE 1 July 2004 \$	TRANSFERS TO RESERVES \$	TRANSFERS FROM RESERVES		BALANCE 30 June 2005 \$
				AMOUNT \$		
	<b>MULLALOO BEACH FORESHORE ENHANCEMENT RESERVE</b>					
	Opening Balance					
	Transfer to Reserve - Interest Earned					
	Transfer to Reserve		264,748			
	Works Expenditure			264,748		
	<b>SUB TOTAL</b>	<b>0</b>	<b>264,748</b>	<b>264,748</b>		<b>0</b>
<b>Restricted</b>	<b>OCEAN REEF LAUNCHING FACILITY RESERVE</b>					
8261	Opening Balance	55,991				
8262	Transfer to Reserve - Interest Earned					
8262	Transfer to Reserve		100,000			
8262	Works Expenditure			100,000		
	<b>SUB TOTAL</b>	<b>55,991</b>	<b>100,000</b>	<b>100,000</b>		<b>55,991</b>
<b>Unrestricted</b>	<b>PERFORMING ARTS FACILITY RESERVE</b>					
8268	Opening Balance	1,688,971				
8269	Transfer to Reserve - Interest Earned					
8269	Transfer to Reserves		122,294			
8269	Works Expenditure			1,250,000		
8269	Transfer to Municipal Funds			561,000		
	<b>SUB TOTAL</b>	<b>1,688,971</b>	<b>122,294</b>	<b>1,811,000</b>		<b>265</b>
<b>Unrestricted</b>	<b>PLANT REPLACEMENT RESERVE</b>					
8271	Opening Balance	991,582				
8272	Transfer to Reserve - Interest Earned		25,000			
8272	Transfer to Reserves (Capital Charge)		365,486			
8272	Works Expenditure			1,028,300		
	<b>SUB TOTAL</b>	<b>991,582</b>	<b>390,486</b>	<b>1,028,300</b>		<b>353,768</b>
<b>Restricted</b>	<b>RATE REVALUATION RESERVE</b>					
8301	Opening Balance	65,000				
8302	Transfer to Reserve - Interest Earned					
8302	Transfer to Reserves		65,000			
8302	Works Expenditure					
	<b>SUB TOTAL</b>	<b>65,000</b>	<b>65,000</b>	<b>0</b>		<b>130,000</b>
<b>Restricted</b>	<b>SECTION 20A LAND RESERVE</b>					
8331	Opening Balance	31,792				
8332	Transfer to Reserve - Interest Earned					
8332	Transfer to Reserves					
8332	Works Expenditure					
	<b>SUB TOTAL</b>	<b>31,792</b>	<b>0</b>	<b>0</b>		<b>31,792</b>
	<b>SORRENTO BEACH FORESHORE ENHANCEMENT RESERVE</b>					
	Opening Balance					
	Transfer to Reserve - Interest Earned					
	Transfer to Reserve		2,247,864			
	Works Expenditure			2,247,864		
	<b>SUB TOTAL</b>	<b>0</b>	<b>2,247,864</b>	<b>2,247,864</b>		<b>0</b>
<b>Restricted</b>	<b>SPECIFIED AREA RATING - HARBOUR RISE RESERVE</b>					
8341	Opening Balance	57,833				
8242	Transfer to Reserve - Interest Earned					
8342	Transfer to Reserve					
8342	Works Expenditure			46,319		
	<b>SUB TOTAL</b>	<b>57,833</b>	<b>0</b>	<b>46,319</b>		<b>11,514</b>
<b>Restricted</b>	<b>SPECIFIED AREA RATING - ILUKA RESERVE</b>					
8341	Opening Balance	131,578				
8242	Transfer to Reserve - Interest Earned					
8342	Transfer to Reserve					
8342	Works Expenditure			131,578		
	<b>SUB TOTAL</b>	<b>131,578</b>	<b>0</b>	<b>131,578</b>		<b>0</b>
	<b>STRATEGIC ASSET MANAGEMENT RESERVE</b>					
	Opening Balance					
	Transfer to Reserve - Interest Earned					
	Transfer to Reserve		1,192,594			
	Works Expenditure					
	<b>SUB TOTAL</b>	<b>0</b>	<b>1,192,594</b>	<b>0</b>		<b>1,192,594</b>
<b>Restricted</b>	<b>TOWN PLANNING SCHEME NO 10 (REVOKED) RESERVE</b>					
8341	Opening Balance	560,858				
8242	Transfer to Reserve - Interest Earned					
8342	Transfer to Reserve					
8342	Works Expenditure			190,000		
	<b>SUB TOTAL</b>	<b>560,858</b>	<b>0</b>	<b>190,000</b>		<b>370,858</b>
<b>Restricted</b>	<b>WANNEROO BICENTENNIAL TRUST RESERVE</b>					
8341	Opening Balance	12,500				
8242	Transfer to Reserve - Interest Earned		0			
8342	Transfer to Reserve					
8342	Works Expenditure					
	<b>SUB TOTAL</b>	<b>12,500</b>	<b>0</b>	<b>0</b>		<b>12,500</b>
	<b>GRAND TOTAL</b>	<b>23,031,789</b>	<b>13,374,381</b>	<b>25,118,606</b>		<b>11,287,564</b>