

Keywords: Asset Accounting

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Applicable Legislation:	Local Government Act 1999 Local Government (Financial Management) Regulations 2011 Australian Accounting Standards and Regulations
Relevant Policies:	Asset Management Policy, Disposal of Council Land and other Assets
Related Procedures:	(In accordance with relevant Legislative Acts)
Delegations:	Chief Executive Officer/Manager Corporate Services

1. Purpose

This policy is to provide staff involved in budgeting and expenditure decisions clear guidance when classifying expenditure in the accounting system. It establishes the criteria at the point of recognition of an asset, the rate of depreciation to be applied and other recognition criteria.

2. Principles

Accounting standards require a distinction to be made between expenditure that is consumed immediately in operations and expenditure on physical assets that will provide service over more than one financial year, normally many years.

3. Framework of Policy

3.1 Definition of an Asset

Asset - a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity

Capital Expenditure – relatively large (material) expenditure, which has benefits expected to last more than 12 months. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and/or upgrade, the total project cost needs to be allocated accordingly.

Capital Renewal – expenditure on an existing asset or on replacing an existing asset, which returns the service potential or the life of the asset up to that which it had originally e.g., resurfacing or resheeting a road, replacing drainage pipes with pipes of the same capacity.

Capital Upgrade – expenditure which enhances an existing asset to provide a higher level of service or increases the life of the asset beyond which it had originally e.g. widening the sealed area of an existing road, replacing drainage pipes with pipes of greater capacity.

Capital Expansion (new) – expenditure which creates a new asset providing a new service/output that did not exist beforehand or expenditure that extends the capacity of an existing asset to a new group of users e.g. extending a drainage or new network.

Maintenance – all actions necessary for retaining an asset as near as practicable to its original condition, including regular ongoing day to day work necessary to keep assets operating e.g., road patching.

Asset Management – the combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of service in the most cost-effective manner.

Fair Value – the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price) regardless of whether that price is directly observable or estimated using another valuation technique.

Residual Value – the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Impairment – the amount by which the carrying amount on an asset or cash-generating unit exceeded its recoverable amount.

3.2 Recognition of an Asset

An asset is recognised in the balance sheet when it is probable that the future economic benefits will flow to the entity and the asset has a cost or value that can be measured reliably.

Capital works still in progress at balance date are recognised as other non-current assets and recognised as infrastructure, property, plant and equipment when completed ready for use.

Council has elected not to capitalise Library Book Stock. Council also do not capitalise road signs under infrastructure.

Software capitalisation involves the recognition of purchased or internally developed software as an asset. Any costs relating to training or administration and overheads are expensed as incurred.

It is noted that there are several buildings and structures situated on land belonging to the Crown that is in the care and control of council and are assets neither maintained nor operated by Council but rather, by other community groups and/or sporting bodies. Arrangements are in place via operating lease agreements for the community groups to be entirely responsible for the renewal of these assets.

In addition, there are several buildings and structures situated on land belonging to the Crown that are in the care and control of council, yet are assets considered to be non-replaceable assets and as such are not maintained by Council.

Such assets are not included within the Council's accounts based on the following legal advice:

- *where the lease provides that the improvements vest in the lessee, it is for the lessee to depreciate those assets. However if the improvements remain after the expiration or termination of the lease;*
 - *in the case of Crown land, they become the property of the Crown and from that point, depreciation is the Crown's responsibility; or*
 - *in the case of land owned by the Council, they become Council property and depreciation is the Council's responsibility.*
- *If the lease is silent regarding ownership of lessee improvements constructed during the term of the lease, any improvements that constitute a fixture (such as a building) become part of the land. In the case of Crown land, the improvements will be taken to be owned by the Crown and the Crown will be responsible for depreciating them.*

Council may still conduct insurance valuations as per terms of lease agreements currently in place. All leases pertaining to properties on land either belonging to the Crown or on land belonging to Council are classified as operating leases for accounting purposes.

Attached schedules 1 and 2 provide a list of assets that fall in the categories described above.

3.3 Measurement at Recognition

An item that qualifies for recognition as an asset shall be measured at its cost on the date of recognition unless it is a gifted asset in which case it will be recognised at Fair Value. The following years after asset recognition the asset will be valued at Fair Value according to the revaluation program of the Berri Barmera Council.

AASB13 requires the use of a Fair Value hierarchy where assets are reported as level 1, level 2 or level 3 inputs. This refers to how the value of the asset has been determined. The following table outlines the Fair Value Hierarchy Disclosure Classification by asset class for Berri Barmera Council

Hierarchy	Description
Level 1 Inputs	Quoted Prices – active markets
Financial Assets	A level 1 input will be available for many financial assets and financial liabilities, some of which might be exchanged in multiple active markets (e.g. on different exchanges)
Level 2 Inputs	Observable Inputs
Land Council Buildings on Non Community Land and are able to be used commercially (e.g. offices, libraries and shops) Plant, Furniture & Equipment	Level 2 inputs include the following: <ul style="list-style-type: none"> a) quoted prices for similar assets or liabilities in active markets b) quoted prices for identical or similar assets or liabilities in markets that are not active c) inputs other than quoted prices that is observable for the asset or liability.

Level 3 Inputs	Unobservable Inputs
Buildings on Community Land, Community Land, All Infrastructure Assets, Software Assets	An adjustment to a Level 2 input that is significant to the entire measurement might result in a fair value measurement categorised within Level 3 of the fair value hierarchy if the adjustment uses significant unobservable inputs such as the entity's own forecasts. An entity shall develop unobservable inputs using the best information available in the circumstances, which might include the entity's own data and shall adjust that data if reasonably available information indicates that other market participants would use different data.

3.4 Classification of Assets

A register of all assets shall be maintained, recording assets in sufficient detail as to permit identification and control. The register shall be used for the purpose of recording the acquisition, depreciation, revaluation and disposal of assets and where required, a stocktake.

The classes of assets fall into the following categories:

- Land
- Buildings
- Structures
- Plant and Machinery
- Minor Plant
- Office Equipment
- Infrastructure
 - Sealed roads
 - Unsealed roads
 - Footpaths
 - Kerbing
 - Stormwater Drainage
 - Effluent

3.5 Determination of materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset.

In the context of materiality, it is not necessary to recognise every non-current asset in the balance sheet. For example, a calculator may have a useful life greater than 12 months but its value is small and does not warrant the cost of recording in the asset register, so it is simpler to expense it.

Setting the threshold levels is to provide the greatest balance between efficiency in administrative effort associated with maintaining records and the need to 'expense' items, through depreciation, against more than one financial year so that revenues and expenses are matched appropriately.

Capitalisation thresholds applied are as follows:

- | | |
|---|----------|
| • Office Furniture and Equipment | \$ 1,000 |
| • Plant and Equipment | \$ 1,000 |
| • Buildings – new construction/extensions | \$10,000 |
| • Structures – park, playground equipment | \$ 2,000 |
| • Road Construction and Reconstruction | \$10,000 |
| • Paving, Footpaths, Kerb and Gutter | \$ 2,000 |
| • Drains and Culverts | \$ 5,000 |

No capitalisation threshold is applied to the acquisition of land.

Expenditure can still be capitalised on items that fall below the materiality thresholds individually, but operate together as a cohesive whole to form a significant total value, for example computer equipment, CWMS pumps or stormwater pumps.

3.6 Depreciation and disposal of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of the asset. Land is not a depreciable asset. Infrastructure assets are recognised and depreciated from the first full accounting period after capitalisation. All other assets i.e., furniture and fittings, plant and equipment, are depreciated from the date of purchase.

The depreciation rate and method for each class of asset must be reviewed, at least annually, to ensure that there has been no change in the expected pattern of the asset's consumption which would warrant the application of an alternative depreciation method.

The depreciable amount of any addition or extension to an existing depreciable asset which becomes an integral part of that asset must be allocated over the remaining useful life of that asset.

Council uses straight line depreciation for all its non-current assets on the basis that the economic benefits, being the service provided by the asset, are generally used in a uniform manner throughout the assets useful life. Straight line depreciation, it is the simplest way to work out the loss of value of an asset over time. Straight line basis is calculated by dividing the difference between an asset's cost and its expected salvage value by the number of years it is expected to be used. Major depreciation periods for each class of asset are shown below:

- Plant, Furniture and Equipment
 - Electronic equipment 4 years
 - Office Furniture 10 years
 - Vehicles and road making equipment 10 years
 - Other plant and equipment 3 to 5 years
 - Software 10 years
- Buildings and Structures
 - Buildings, masonry 50 to 100 years
 - Buildings, other construction 20 to 40 years
 - Park Structures, masonry 50 to 100 years
 - Park Structures, other construction 20 to 40 years
 - Playground equipment 5 to 20 years
 - Benches, seats etc. 5 to 25 years
- Infrastructure
 - Road surfaces, sealed and unsealed 15 to 30 years
 - Road Pavements, under sealed surfaces 60 to 90 years
 - Kerb and Gutter 60 to 70 years
 - Footpaths 15 to 50 years
 - Drains 80 to 100 years
 - Culverts 50 to 75 years
 - Pumps and Telemetry 15 to 25 years

When an asset is disposed of, the difference between the written down value of the asset and the proceeds received should be brought to account in the profit or loss account. The cost of the asset and the accumulated depreciation must be written out of the accounts.

3.7 Revaluation of Non-Current Assets

Non-current assets are revalued with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at reporting date in accordance with Australian Accounting Standards and Regulations under the Local Government Act 1999. As per the standard revaluations at the Berri Barmera Council are undertaken every 5 years. They are done in different years to make budgeting for revaluations easier.

The following asset classes will remain at cost and will not be revalued:

- Plant and Machinery
- Minor Plant
- Office Equipment

Market evidence should be used for determining valuations wherever such evidence exists. Where market evidence does not exist, fair value may need to be estimated by an income or depreciated replacement cost approach. AASB13 specifies a “fair value hierarchy” and is to be applied where market evidence does not exist.

3.8 Residual Values of Non-Current Assets

The residual value of buildings, vehicles, plant and furniture and fittings that are traded at the end of their useful life, can be calculated via AASB 13 Fair Value Measurement. The residual value of the asset is what is expected to be obtained at trade in. The residual values of buildings, plant, equipment and furniture and fitting assets are based on market evidence and advice provided by Council’s independent valuations of these assets.

Residual values are not recognised for infrastructure assets.

3.9 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable amount in accordance with ASB136.

3.10 Disposal or Sale of Assets

The disposal or sale of Council assets must be made in accordance with the relevant section of the Berri Barmera Council’s *Procurement Policy and Procedures*.

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Schedule 1 – Assets on Crown Land under lease arrangements

MFS ASSET NO	COMMON NAME	STREET	TOWN	ASSET CLASS	SPECIFIC
34.01	Barmera Basketball Association and Netball Club	Dean Drive	Barmera	Building	Basketball Clubrooms
34.02	Barmera Basketball Association and Netball Club	Dean Drive	Barmera	Building	Toilet Block
34.03	Barmera Basketball Association and Netball Club	Dean Drive	Barmera	Site Improvement	Basketball Courts
34.04	Barmera Basketball Association and Netball Club	Dean Drive	Barmera	Site Improvement	Sundry Items
36.01	Barmera Memorial Oval	Nookamka Terrace	Barmera	Building	Kiosk
36.02	Barmera Memorial Oval	Dean Drive	Barmera	Building	Barmera Football Clubrooms
36.03	Barmera Memorial Oval	Off Dean Drive, Memorial Oval	Barmera	Building	Barmera Football Changerooms
36.04	Barmera Memorial Oval	Dean Drive	Barmera	Building	Changerooms and Shed
36.05	Barmera Memorial Oval	Dean Drive	Barmera	Building	Storage Shed
36.18	Barmera Memorial Oval	Dean Drive	Barmera	Structure	Scoreboard
36.20	Barmera Memorial Oval	Dean Drive	Barmera	Structure	Coaches Box
36.27	Barmera Memorial Oval	Dean Drive	Barmera	Site Improvement	Entry Booth
70.02	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Building	Tennis Clubrooms
162.04	Bruce Oval	Corner Sims Street & Scott Avenue	Barmera	Building	Maralinga Hall (Men's Shed)
162.09	Bruce Oval	Corner Sims Street & Scott Avenue	Barmera	Building	Maralinga Hall (Men's Shed)
162.10	Bruce Oval	Sims Street	Barmera	Building	Barmera United Soccer Clubrooms
162.11	Bruce Oval	Sims Street	Barmera	Building	Barmera United Soccer Club Shelter
162.13	Bruce Oval	Sims Street	Barmera	Building	Barmera United Soccer Club Food Servery

162.14	Bruce Oval	Sims Street	Barmera	Building	Barmera United Soccer Club Food Servery
162.16	Bruce Oval	Sims Street	Barmera	Building	Barmera United Soccer Club Shed
162.17	Bruce Oval	Sims Street	Barmera	Building	Barmera United Soccer Club Changerooms
162.30	Bruce Oval	Sims Street	Barmera	Site Improvement	Floodlighting
223.01	Monash Memorial Hall	Randell Terrace	Monash	Building	Memorial Hall
223.02	Monash Memorial Hall	Randell Terrace	Monash	Building	Memorial Hall Public Toilets
223.03	Monash Memorial Hall	Randell Terrace	Monash	Building	Shed
223.04	Monash Memorial Hall	Randell Terrace	Monash	Site Improvement	Flagpole
223.05	Monash Memorial Hall	Randell Terrace	Monash	Site Improvement	Monument
223.06	Monash Memorial Hall	Randell Terrace	Monash	Site Improvement	Irrigation
223.07	Monash Memorial Hall	Randell Terrace	Monash	Site Improvement	Bin
244.03	Martins Bend	Martins Bend Drive	Berri	Building	Berri Water Ski Club
244.04	Martins Bend	Martins Bend Drive	Berri	Structure	Viewing Shelter
315.05	Berri Memorial Oval	Riverview Drive	Berri	Structure	Scoreboard
315.08	Berri Memorial Oval	Riverview Drive	Berri	Building	Riverland Football Amenities and Headquarters
315.09	Berri Memorial Oval	Riverview Drive	Berri	Building	Berri Football Clubrooms
315.10	Berri Memorial Oval	Riverview Drive	Berri	Building	Storage Shed
315.11	Berri Memorial Oval	Riverview Drive	Berri	Structure	Coaches Box
315.20	Berri Memorial Oval	Riverview Drive	Berri	Site Improvement	Tiered Seating
315.21	Berri Memorial Oval	Riverview Drive	Berri	Structure	Entry Booth
315.22	Berri Memorial Oval	Riverview Drive	Berri	Site Improvement	Flagpole
315.29	Berri Memorial Oval / Berri Bowling Club	Riverview Drive	Berri	Site Improvement	Cricket Practice Nets
315.30	Berri Memorial Oval / Berri Bowling Club	Riverview Drive	Berri	Building	Storage Shed

334.01	Berriview Lawn Tennis Club	McGilton Road	Berri	Building with Components	Tennis Clubrooms
334.02	Berriview Lawn Tennis Club	McGilton Road	Berri	Building	Shed
334.03	Berriview Lawn Tennis Club	McGilton Road	Berri	Site Improvement	Floodlighting
334.04	Berriview Lawn Tennis Club	McGilton Road	Berri	Structure	Pergola
334.05	Berriview Lawn Tennis Club	McGilton Road	Berri	Site Improvement	Turf Tennis Courts
334.06	Berriview Lawn Tennis Club	McGilton Road	Berri	Site Improvement	Grass Tennis Courts
334.07	Berriview Lawn Tennis Club	McGilton Road	Berri	Site Improvement	Plexipave Tennis Courts
334.08	Berriview Lawn Tennis Club	McGilton Road	Berri	Site Improvement	Floodlighting
334.09	Berriview Lawn Tennis Club	McGilton Road	Berri	Structure	Viewing Shelter
334.10	Berriview Lawn Tennis Club	McGilton Road	Berri	Site Improvement	Car Park
368.01	Berri Rowing Club	Draper Road	Berri	Building	Rowing Club
368.02	Berri Rowing Club	Draper Road	Berri	Structure	Barbecue Shelter
368.03	Berri Rowing Club	Draper Road	Berri	Site Improvement	Sundry Items
454.04	Ex SES Compound	Kealley Street	Berri	Building	Rotary Shed
454.05	Ex SES Compound	Kealley Street	Berri	Building	Lions Club Shed
463.01	Berri Senior Citizens' Club	Crawford Terrace	Berri	Building	Senior Citizens' Club
463.02	Berri Senior Citizens' Club	Crawford Terrace	Berri	Building	Storeroom
463.03	Berri Senior Citizens' Club	Crawford Terrace	Berri	Site Improvement	Sign
463.05	Berri Senior Citizens' Club	Crawford Terrace	Berri	Site Improvement	Bin

Schedule 2 – Assets on Crown Land surplus to Council’s requirements

MFS ASSET NO	COMMON NAME	STREET	TOWN	ASSET CLASS	SPECIFIC
36.06	Barmera Memorial Oval	Dean Drive	Barmera	Structure	Playground Equipment
36.07	Barmera Memorial Oval	Dean Drive	Barmera	Site Improvement	Park Bench
36.08	Barmera Memorial Oval	Dean Drive	Barmera	Site Improvement	Park Bench
36.09	Barmera Memorial Oval	Dean Drive	Barmera	Site Improvement	Sign
36.10	Barmera Memorial Oval	Dean Drive	Barmera	Site Improvement	Fencing
36.11	Barmera Memorial Oval	Dean Drive	Barmera	Building	Shed
36.12	Barmera Memorial Oval	Dean Drive	Barmera	Building	Pump House
36.15	Barmera Memorial Oval	Dean Drive	Barmera	Site Improvement	Bin
36.16	Barmera Memorial Oval	Dean Drive	Barmera	Site Improvement	Park Bench
36.19	Barmera Memorial Oval	Dean Drive	Barmera	Site Improvement	Cricket Practice Nets
70.01	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Building	Fire Station and Tower
70.03	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Building	Toilet Block
70.04	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Site Improvement	Football Lighting Towers
70.05	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Structure	Netball Shelter
70.06	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Site Improvement	Tennis and Netball Lighting Towers
70.07	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Site Improvement	Tennis and Netball Courts
70.11	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Building	Garage
70.12	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Structure	Scoreboard
70.14	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Site Improvement	Park Bench
70.16	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Structure	Coaches Box
70.17	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Site Improvement	Flagpole
70.19	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Site Improvement	Cricket Practice Nets

70.20	Cobdogla Oval	Cobdogla Avenue	Cobdogla	Structure	Shelter
71.01	Russell Park	Cobdogla Avenue	Cobdogla	Building	CWA Hall
71.02	Russell Park	Cobdogla Avenue	Cobdogla	Building	Shed
71.03	Russell Park	Cobdogla Avenue	Cobdogla	Site Improvement	Entrance Gate
71.05	Russell Park	Cobdogla Avenue	Cobdogla	Site Improvement	Fencing
72.01	Plantation Reserve	McLeod Street	Cobdogla	Site Improvement	Fencing
74.01	Cobdogla Community Club Car Park	Corner Rowe & Dolan Streets	Cobdogla	Site Improvement	Sign
99.01	Loveday Hall	Thiele Road	Loveday	Building	Community Hall
99.02	Loveday Hall	Thiele Road	Loveday	Site Improvement	Sign
115.01	Barwell Avenue Median Strip	Barwell Avenue	Barmera	Structure	Shelter
115.03	Barwell Avenue Median Strip	Barwell Avenue	Barmera	Site Improvement	Cannon Replica
115.06	Barwell Avenue Median Strip	Barwell Avenue	Barmera	Site Improvement	Bin
115.09	Barwell Avenue Median Strip	Barwell Avenue	Barmera	Site Improvement	Monument
115.10	Barwell Avenue Median Strip	Barwell Avenue	Barmera	Site Improvement	Sign
115.11	Barwell Avenue Median Strip	Barwell Avenue	Barmera	Site Improvement	Sign
134.02	Barmera Tourist Information Centre	Pascoe Terrace	Barmera	Building	Tourist Office
134.03	Barmera Tourist Information Centre	Pascoe Terrace	Barmera	Site Improvement	Bin
134.04	Barmera Tourist Information Centre	Pascoe Terrace	Barmera	Site Improvement	Tap
134.05	Barmera Tourist Information Centre	Pascoe Terrace	Barmera	Site Improvement	Sign
134.06	Barmera Tourist Information Centre	Pascoe Terrace	Barmera	Site Improvement	Pathway
134.07	Barmera Tourist Information Centre	Pascoe Terrace	Barmera	Site Improvement	Retaining Wall
134.08	Barmera Tourist Information Centre	Pascoe Terrace	Barmera	Site Improvement	Sign

136.02	Country Music Hall of Fame	Scott Avenue	Barmera	Site Improvement	Monument
136.03	Country Music Hall of Fame	Scott Avenue	Barmera	Site Improvement	Sign
136.04	Country Music Hall of Fame	Scott Avenue	Barmera	Site Improvement	Sign
136.07	Country Music Hall of Fame	Scott Avenue	Barmera	Site Improvement	Lighting
136.08	Country Music Hall of Fame	Scott Avenue	Barmera	Site Improvement	Picnic Setting
136.09	Country Music Hall of Fame	Scott Avenue	Barmera	Site Improvement	Fencing
136.11	Country Music Hall of Fame	Scott Avenue	Barmera	Site Improvement	Fencing
137.01	Sedunary Park	Nookamka Terrace	Barmera	Site Improvement	Fencing
137.02	Sedunary Park	Nookamka Terrace	Barmera	Site Improvement	Bin
137.03	Sedunary Park	Nookamka Terrace	Barmera	Site Improvement	Pathway
137.04	Sedunary Park	Nookamka Terrace	Barmera	Site Improvement	Sign
137.07	Sedunary Park	Nookamka Terrace	Barmera	Site Improvement	Monument
143.05		Nookamka Terrace	Barmera	Site Improvement	Sign
148.05	SES & CFS Depot	Off Sturt Highway	Barmera	Site Improvement	Communications Tower
148.07	SES & CFS Depot	Off Sturt Highway	Barmera	Site Improvement	Sign
150.03	Sargent Park	Dean Drive	Barmera	Site Improvement	Sign
150.04	Sargent Park	Dean Drive	Barmera	Site Improvement	Park Bench
150.05	Sargent Park	Dean Drive	Barmera	Site Improvement	Monument
155.01	Barmera Council Depot	Appleton Street	Barmera	Building	Garage
155.02	Barmera Council Depot	Appleton Street	Barmera	Building	Workshop
155.03	Barmera Council Depot	Appleton Street	Barmera	Building	Shed
155.04	Barmera Council Depot	Appleton Street	Barmera	Building	Garage
155.05	Barmera Council Depot	Appleton Street	Barmera	Building	Toilet Block
155.06	Barmera Council Depot	Appleton Street	Barmera	Building	Garage

155.07	Barmera Council Depot	Appleton Street	Barmera	Building	Diesel Store
155.08	Barmera Council Depot	Appleton Street	Barmera	Site Improvement	Fencing
155.09	Barmera Council Depot	Appleton Street	Barmera	Building	Shed
155.10	Barmera Council Depot	Appleton Street	Barmera	Building	Poison Shed
155.11	Barmera Council Depot	Appleton Street	Barmera	Site Improvement	Wash Down Bay
155.12	Barmera Council Depot	Appleton Street	Barmera	Site Improvement	Diesel Pump
155.13	Barmera Council Depot	Appleton Street	Barmera	Site Improvement	Sign
162.02	Bruce Oval	Corner Sims Street & Scott Avenue	Barmera	Building	Services Club Storage Shed
162.06	Bruce Oval	Corner Sims Street & Scott Avenue	Barmera	Site Improvement	Sundry Items
162.19	Johnny Baynes Park	Amy Street	Barmera	Site Improvement	Bin
162.20	Johnny Baynes Park	Amy Street	Barmera	Site Improvement	Park Bench
162.21	Johnny Baynes Park	Amy Street	Barmera	Site Improvement	Sign
162.22	Johnny Baynes Park	Amy Street	Barmera	Site Improvement	Sign
162.24	Johnny Baynes Park	Amy Street	Barmera	Site Improvement	Picnic Setting
162.25	Johnny Baynes Park	Amy Street	Barmera	Site Improvement	Tunnel
200.01	Loveday Oval	Hunt Road	Loveday	Building	Pavilion
200.02	Loveday Oval	Hunt Road	Loveday	Building	Toilet Block
205.04	Loveday Park	Rawnsley Road	Loveday	Site Improvement	Fencing
205.05	Loveday Park	Rawnsley Road	Loveday	Site Improvement	Fencing
205.06	Loveday Park	Rawnsley Road	Loveday	Site Improvement	Bin
205.07	Loveday Park	Rawnsley Road	Loveday	Site Improvement	Picnic Setting
205.08	Loveday Park	Rawnsley Road	Loveday	Site Improvement	Park Bench
205.09	Loveday Park	Rawnsley Road	Loveday	Site Improvement	Basketball Ring

205.10	Loveday Park	Rawnsley Road	Loveday	Site Improvement	Lighting
221.04	Monash Rubbish Dump	Henwood Road	Monash	Building	Toilet Block
221.08	Monash Rubbish Dump	Henwood Road	Monash	Site Improvement	Sign
221.09	Monash Rubbish Dump	Henwood Road	Monash	Building	Caretaker's Shed
221.10	Monash Rubbish Dump	Henwood Road	Monash	Site Improvement	Lighting
221.11	Monash Rubbish Dump	Henwood Road	Monash	Site Improvement	Driveway
221.12	Monash Rubbish Dump	Henwood Road	Monash	Structure	Shelter
240.02	Colin Jennings Apex Park	Worman Street	Berri	Site Improvement	Basketball / Tennis Court
240.03	Colin Jennings Apex Park	Worman Street	Berri	Site Improvement	Handball Court
240.04	Colin Jennings Apex Park	Worman Street	Berri	Structure	Shelter
240.06	Colin Jennings Apex Park	Worman Street	Berri	Site Improvement	Fencing
240.07	Colin Jennings Apex Park	Worman Street	Berri	Structure	Playground Equipment
240.09	Colin Jennings Apex Park	Worman Street	Berri	Site Improvement	Retaining Wall
240.18	Colin Jennings Apex Park	Worman Street	Berri	Site Improvement	Cricket Practice Nets
304.02	Berri Lookout	Vaughan Terrace	Berri	Site Improvement	Monument
304.03	Berri Lookout	Vaughan Terrace	Berri	Site Improvement	Sign
315.12	Berri Memorial Oval	Riverview Drive	Berri	Site Improvement	Park Bench
315.13	Berri Memorial Oval	Riverview Drive	Berri	Site Improvement	Bin
325.03	Curnow Park	Spriggs Street	Berri	Site Improvement	Sign
328.02		Kunoth Street	Berri	Site Improvement	Sign
331.09	Vaughan Terrace Median	Vaughan Terrace	Berri	Site Improvement	Monument
391.02	Sandford/ Stidiford Park	Paddick Street	Berri	Site Improvement	Fencing
391.03	Sandford/ Stidiford Park	Paddick Street	Berri	Site Improvement	Sign
391.04	Sandford/ Stidiford Park	Paddick Street	Berri	Site Improvement	Sign

391.05	Sandford/ Stidiford Park	Paddick Street	Berri	Site Improvement	Bin
418.01	Glossop Hall	Hamlyn Street	Glossop	Building	Community Hall
418.02	Glossop Hall	Hamlyn Street	Glossop	Building	Shed
418.03	Glossop Hall	Hamlyn Street	Glossop	Site Improvement	Fencing
418.04	Glossop Hall	Hamlyn Street	Glossop	Building	Toilet Block
443.01	Pioneer Park	Waye Street	Berri	Site Improvement	Park Bench
443.03	Pioneer Park	Waye Street	Berri	Site Improvement	Fencing
443.04	Pioneer Park	Waye Street	Berri	Site Improvement	Lighting
452.11	Coombe Street Recreation Ground	Coombe Street	Berri	Building	North Berri Netball Clubrooms
452.12	Coombe Street Recreation Ground	Coombe Street	Berri	Building	Berri Youth Clubroom
452.13	Coombe Street Recreation Ground	Coombe Street	Berri	Structure	Netball Shelter
452.14	Coombe Street Recreation Ground	Coombe Street	Berri	Site Improvement	Netball Court
452.15	Coombe Street Recreation Ground	Coombe Street	Berri	Site Improvement	North Berri Netball Floodlighting
452.18	Coombe Street Recreation Ground	Coombe Street	Berri	Site Improvement	Sundry Items
454.01	Ex SES Compound	Kealley Street	Berri	Building	Workshop
454.02	Ex SES Compound	Kealley Street	Berri	Building	Vehicle Shed
454.03	Ex SES Compound	Kealley Street	Berri	Site Improvement	Fencing
485.01	Winkie Hall	Bullpit Road	Winkie	Building	Community Hall
485.02	Winkie Hall	Bullpit Road	Winkie	Structure	Shelter
485.03	Winkie Hall	Bullpit Road	Winkie	Site Improvement	Sundry Items
	Overland Corner Hotel	Public Toilets	Overland Corner	Structure	Toilet Block