

CAMPBELLTOWN

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Campbelltown City Council

Supplementary Report

for the period

1 January to 30 June 1994



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Financial Reports, 1 January to 30 June 1994



Objectives and Targets

Council's Management Plan was adopted by Council on 27 June 1995.

Therefore this information is not available for this period.

**Comparison of Council's actual performance of its principal activities
measured in accordance with the criteria set out in the relevant
Management Plan**

The Management Plan did not apply for this period.

State of the Environment Report

This information is not available for this period.

Report on condition of Public Works etc.

Condition of Public Buildings

Site	Condition as at 30/6/1994	Estimate of annual cost to maintain standard (current value) for half year 1/1/94 - 30/6/94	Maintenance Program as at 30/6/1994
Children and Aged Services	Satisfactory	\$110,000	\$ 77,800
Commercial Properties	Satisfactory	60,000	38,400
Cultural Services	Satisfactory	40,000	28,700
Halls & Community Centres	Satisfactory	165,000	139,500
Other Buildings	Satisfactory	190,000	151,300
Parks & Recreation	Satisfactory	385,000	312,000
		\$950,000	\$747,700

Condition of Public Roads

Site	Condition as at 30/6/1994	Estimate of cost to bring to satisfactory standard (current \$ value)	Estimate of annual cost to maintain standard (current \$ value)	Maintenance Program for June 1994
Urban AC				\$28,500
Badgally Road				\$50,200
Pembroke Road				\$67,500
North Steyne Road				\$62,100
	*	*	*	

* Data for columns 2, 3 and 4 is not available for this period.

Summary of amounts incurred in relation to legal proceedings

Planning & Development

Subject	File/DA No.	Status	Costs
General advice on various Planning matters.	Various	Council's Solicitors have given advice on all matters.	\$6,726.74
Legal proceedings taken against Council.	F55078 D61/93	Ongoing matter. Proposed BP Service Station at Pembroke Road, Minto. Council refused the application on 17.8.93. The applicant appealed firstly to the Land & Environment Court and then further to the Court of Appeal. The appeal was dismissed on 28.6.94. Costs of \$5,500 were recovered.	\$7,547.03
Legal proceedings taken against Council.	F55909 D160/93	Ongoing matter. Proposed dual occupancy at 80 Cornelian Avenue, Eagle Vale. Council refused the application on 9.11.93. The applicant initially appealed the decision but withdrew from proceedings at the Land & Environment Court on 8.3.94. No costs were recovered.	\$4,712.33
Legal proceedings taken against Council.	F55466 D111/93	Ongoing matter. Proposed dual occupancy at 46 Cornelian Avenue, Eagle Vale. Deemed refusal. Application approved at Land & Environment Court on 7.10.93. Council ordered to pay costs.	\$7,053.13
Legal proceedings taken by Council.	F57094	Mawson Park Tavern. Action taken by Council to restrict trading hours. The matter is on-going.	\$2,556.50
Legal proceedings taken by Council.	F38732	Chevy's Nightclub, Queen Street, Campbelltown. Application to extend trading hours. Council refused application on 21.12.93. The owner appealed to the Licensing Court of NSW. The matter is on-going.	\$5,544.40
Legal proceedings taken by Council.	F18577 F29952.9	Ongoing matter. International Pools at 10 Kerr Road, Ingleburn. Breach of Development Consent. Emissions from premises. Development consent required for pollution control equipment to be installed.	\$4,278.00

Health & Environmental Services

LP No	Offence	Court Result	Status
1/94	Deposit litter	Convicted and fined \$300 with costs of \$146	Unpaid
2/94	Failure to comply with defect notice		Withdrawn Costs of \$46 unpaid
3/94	Failure to provide hot water	Convicted and fined \$500 with costs of \$246	Paid \$300 on 5/10/94
4/94	Deposit litter		Withdrawn
5/94	Parking Infringement Z6779136		Withdrawn
6/94	Failure to comply with order		Withdrawn \$46 costs paid
7/94	Failure to comply with defect notice		Withdrawn \$246 costs paid
8/94	Failure to comply with defect notice		Withdrawn Costs of \$46 unpaid
9/94	Sell Adulterated Food	Convicted and fined \$500 with costs of \$500	Paid 25.11.94
10/94	Failure to comply with order		Withdrawn
11/94	Failure to comply with Bush Fire Notice		Withdrawn \$100 costs paid
12/94	Failure to comply with order		Withdrawn
13/94	Failure to comply with defect notice	Convicted and fined \$500 with costs of \$196	Unpaid
14/94	Failure to comply with order		Withdrawn

Environmental Health

LP No	Offence	Court Result	Status
15/94	Failure to comply with Notice - Noxious Weeds		Withdrawn
16/94	Failure to comply with 495 A Notice	Convicted and fined \$200 with \$196 costs	Unpaid
HE 1/94	Deposit litter	Convicted and fined \$300 with \$146 costs	Unpaid
HE 2/94	Smoke in food shop		Adjourned to 22 August 1995
HE 3/94	Intimidate inspector		Adjourned to August 1995
HE 4/94	Assault inspector		Adjourned to August 1995
HE 4/94-1	Intimidate and obstruct inspector		Adjourned to August 1995
HE 4/94-2	Intimidate and obstruct inspector		Adjourned to August 1995
HE 4/94-3	Sell food at incorrect temperature		Adjourned to August 1995
HE 5/94	Fail to comply with order	Convicted and fined \$400 with \$296 costs	Unpaid
1/95	Fail to keep premises free of contamination		Withdrawn costs of \$225 paid
2/95	Expose food for sale		Withdrawn costs of \$225 paid
3/95	Fail to comply with order	Convicted and fined \$1,500 with \$1,022 costs	Unpaid
4/95	Fail to comply with order		Withdrawn costs of \$200 unpaid
5/95	Fail to comply with order		Withdrawn costs of \$600 unpaid
6/95	Fail to comply with order	Convicted and fined \$2,000 with \$971 costs	Unpaid
7/95	Deposit refuse without lawful authority		Withdrawn no costs

**Total amount expended during the period on Mayoral fees and
Councillors' fees, provision of facilities and payment of
Councillors' expenses together with a statement of the total amount
of money expended on the provision and payment of such expenses**

The Mayoral allowance amounted to \$10,374.

Councillors' fees amounted to \$24,229.

Councillors' expenses were:

Expenses	January	February	March	April	May	June	TOTALS
Training/Seminars	0	0	3,899	7,836	3,002	0	14,737
Staff	1,781	1,781	1,781	1,781	1,781	1,781	10,686
Stationery/Postage	56	95	35	63	60	65	374
Meals	0	4,493	1,747	2,250	716	750	9,956
Refreshments	690	1,662	1,788	1,761	1,534	2,158	9,593
Insignia of Office	0	0	0	0	0	0	0
Travelling Expenses	0	301	273	921	318	304	2,117
	2,527	8,332	9,523	14,612	7,411	5,058	47,463
Provision of Facilities							
Accommodation	1,530	1,530	1,530	1,530	1,530	1,530	9,180
Communication System	109	223	0	0	43	58	433
Office Equipment	583	33	213	196	1,093	144	2,262
Council Vehicle	249	60	60	40	20	10	439
Telephone Answering Machine	0	0	0	0	0	183	183
	2,471	1,846	1,803	1,766	2,686	1,925	12,497
TOTAL COSTS	4,998	10,178	11,326	16,378	10,097	6,983	59,960

Council's policy on the provision of facilities for use by the Mayor and Councillors is attached as a separate document.

**Statement of the number of senior staff employed by Council,
together with a statement of total amount of money payable
in respect of the employment of senior staff, including money payable
for salaries, provision of fringe benefits and for all other on-cost
connected with their employ**

Seven senior staff were employed by Council at a total cost of \$387,600.

Contracts awarded by Council during the period

Project	Company Name	Amount 1.1.94 - 30.6.94
Smith's Creek Detention Basin	Lilliendal Civil Pty Ltd	-
Regeneration and replanting of rare species for Smith's Creek Detention Basin	Sydney Bush Regeneration Company	-
Sunderland Drive Footbridge	Advanced Construction & Engineering Pty Ltd	-
Eschol Park Supply & Irrigation System - Basin 3	Ready Rain Pty Ltd	\$ 86,235.00
Minto Pedestrian Bridge	Gordon Ryan & Sons Pty Ltd	\$478,000.00
CBD Paving Project	Batoes Brick Paving Pty Ltd (Paving) /Campbelltown City Council (Kerb & Guttering)	\$115,000.00

Waste Services Contracts

Payment to Browning Ferris Industries (NSW) Pty Ltd

Service	Payments January-June 1994
Contractors Charges - Garbage	1,266,195.87
Contractors Charges - Sanitary	4,239.97
Recycling - weekly charges	274,222.47
Recycling - cartage charges	78,751.06
Industrial Bin collection	160,055.51
Plant Hire - at Public tip	53,622.20
TOTAL PAYMENTS TO BFI	1,837,087.08

Programs undertaken to enhance the environment

Streamwatch

Council has undertaken co-ordination of the Streamwatch program for Sydney Water at the local level. Groups involved work co-operatively with Council to monitor and improve water quality.

Current participants are Ambarvale High School, Airds High School, the National Parks Association, the Georges River Environmental Action Team, the Wedderburn Outdoor Resource Centre.

Close observation of streams by those groups enables early detection of pollution incidents and quick response by Council.

Diverse cultural and linguistic backgrounds

The following were undertaken during the period for people with diverse cultural and linguistic backgrounds.

The provision of a translated message on the reverse side of Council's letterhead advising all residents of non-English speaking background of the availability of the Interpreter Service.

Council's staff participated in a Koori Careers Day for Aboriginal youth.

Details or a summary (as required by Section 67(3) of resolutions made during that period under Section 67 concerning work carried out on private land and details or a summary of such work if the cost of the work has been fully or partially subsidised by the Council, together with a statement of the total amount by which the Council has subsidised any such work during that period

During the period Council did not carry out any work on private lands under Section 67 of the Local Government Act, 1993.

Section 356 Contributions

\$10,115 - Detailed

Tallowood Community Centre	\$250
University of Western Sydney (Scholarship)	\$4,065
Campbelltown Golf Club	\$300
Campbelltown Migrant Service	\$300
Macarthur Domestic Violence Support Group	\$250
Glenquarie Neighbourhood Centre	\$250
Minto Neighbourhood Centre	\$250
Eaglevale Neighbourhood Centre	\$250
Airds/Bradbury Neighbourhood Centre	\$250
Claymore Neighbourhood Centre	\$250
Woodbine Neighbourhood Centre	\$250
Koori Kraft Group	\$250
Pacific Marching Guards	\$500
Macarthur Business Enterprise Centre	\$1,500
Macarthur Performing Arts Society	\$1,200

\$10,115

**Statement of human resource activities (such as training programs)
undertaken by Council during the period**

The following activities were undertaken:

- All Human Resources documents were rewritten in plain english.
- An Aboriginal Employment Strategy was developed.
- E.E.O. Awareness Training commenced.
- The Employee Handbook was reviewed.

Statement of activities undertaken by Council to implement its EEO plan

The following activities were undertaken:

- Review of the Recruitment and Selection procedure.
- Development of an EEO Awareness Program for staff.
- Discussion of discrimination and employee responsibilities inclusion in Orientation for all staff.

Statement of all external bodies (such as County Councils) that during that period exercised functions delegated by Council

There were no external bodies exercising functions delegated by Council during the period other than the following community groups:

1. Campbelltown Sports Foundation Management Committee
2. Campbelltown Bicentennial Art Gallery Committee
3. Riley Park Management Committee
4. Worrell Park Management Committee
5. Jackson Park Management Committee
6. Campbelltown Showground Management Committee
7. Bensley Sport Ground Management Committee
8. Town Hall Theatre Management Committee
9. Eagle Vale Neighbourhood Management Committee
10. Woodbine Neighbourhood Management Committee
11. Glenquarie Neighbourhood Centre Management Committee
12. Macquarie Fields Community Hall Management Committee
13. Helen Stewardson Hall Management Committee

**Statement of all companies in which Council held
a controlling interest during the period**

Council did not hold any controlling interest in any companies.

Statement of all partnerships, co-operatives or other joint ventures in which Council held a controlling interest

Council for the period 1 January 1994 to 30 June 1994 held a joint venture partnership with the Department of Housing relating to the Claymore Shopping Centre.

For the same period Council also held co-operative ventures with the Department of Education in respect to halls at the following community schools:

- James Meehan
- Sarah Redfern
- Eagle Vale High School

A joint venture also exists with the Minto Community Library.

**Such other information as the regulations may require
(rates and charges written off)**

- \$9,288.20 was written off under Section 595.1 of the Local Government Act 1993 for postponed rates on properties which are used for residential purpose but have a higher zoning.
- \$942.71 was written off for properties acquired by Government Departments which become non rateable from the date of acquisition.
- \$231.00 was written off for rural land reductions and minor adjustments.

Report on bush fire activities

Six Bush Fire Brigades operate in the Local Government area.

Each Brigade undertakes a hazard reduction program during the non bush fire danger season to assist in reducing the fuel loads.

Campbelltown Brigades assisted in other areas fighting major bush fires which occurred in January 1994.

Freedom of Information Act 1989

For the Six-Month Period ending 30 June 1994

*Statistical Data for Campbelltown City Council
(Freedom of Information Agency No 2099)*

Freedom of Information became operative from 1 July 1989. Under the terms of the Act, Campbelltown City Council is required to publish statistical data in conjunction with its Annual Report.

Details of requests for information under the FOI Act received by Council for the six-month period ending 30 June 1994 are as follows:

SECTION A - FOI Requests	TOTAL
New Requests Received	2
Completed	2
Withdrawn	Nil
Total Processed	2
Unfinished	Nil

SECTION B - Completed Requests	
Granted in Full	2
Granted in part	Nil
Refused	Nil
Deferred	Nil

SECTION C - Ministerial Certificates	
Issued	Nil

SECTION D - Formal Consultants	
Number of requests requiring formal consultations	Nil

SECTION E - Amendment of Personal Records	
Amendment requests	Nil

SECTION F - Notation of Personal Records	
Requests for notation	Nil

SECTION G - FOI Requests Refused	
Reason - Section 25(1)(a) (Exempt)	Nil
- Section 25(1) (Document more than 5 yrs old)	Nil

SECTION H - Costs and Fees Requests	
All completed requests:	
Processing costs	\$80
Fees Received	\$60

SECTION I - Discounts Allowed	
Pensioner	N/A

SECTION J - Days to Process	
0-30 days	1
31-45 days	Nil
Over 45 days	1

SECTION K - Processing Time	
0-10 hours	1
11-20 hours	Nil
21-40 hours	Nil
Over 40 hours	1

SECTION L - Reviews and Appeals	
Number of internal reviews requested	Nil
Number of Ombudsman reviews requested	Nil
Number of District Court Appeals finalised	Nil

ENQUIRIES REGARDING FREEDOM OF INFORMATION

All applications must be made in writing, accompanied by the applicable fee and directed to the following address:

Freedom of Information Officer
Campbelltown City Council
PO Box 57
CAMPBELLTOWN NSW 2560

Please contact Council's Freedom of Information Officer on (046) 20-1662 to discuss your needs prior to lodging any formal applications. In many cases it may be possible to satisfy your requirements without the need for recourse to the Freedom of Information Act.

***Financial
Reports***

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***1 January
to
30 June 1994***



**INDEPENDENT AUDITOR'S REPORT
ON THE GENERAL PURPOSE FINANCIAL REPORT OF
CAMPBELLTOWN COUNCIL**

Scope

We have audited the financial statements of Campbelltown Council for the six months ended 30 June 1994. The financial statements comprise the consolidated accounts of the economic entity being the Council and its controlled entities. The Council is responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the Council.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects the financial statements are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view which is consistent with our understanding of the economic entity's financial position, the results of its operations and its cash flows.

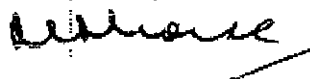
The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion:

- (a) the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13, Part 3, Division 2; and
- (b) the Council's financial reports:
 - (i) have been prepared in accordance with the requirements of this Division; and
 - (ii) are consistent with the Council's accounting records; and
 - (iii) present fairly the Council's financial position, the results of its operations and cash flows; and
 - (iv) are in accordance with Statements of Accounting Concepts and applicable Accounting Standards.
- (c) all information relevant to the conduct of the audit has been obtained; and
- (d) there are no material deficiencies in the accounting records or financial reports that have come to light in the course of the audit.

ALAN MORSE & CO
Chartered Accountants

Per 

MJ MORSE
Partner

Dated at ORANGE on this
3rd day of October 1994

CAMPBELLTOWN CITY COUNCIL

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at 30 JUNE 1994

	Notes	1994 (\$'000)	1993 (\$'000)
CURRENT ASSETS			
Cash on Hand and at Bank	13	\$47	\$96
Receivables	14	\$2,620	\$2,845
Investments	13	\$27,973	\$18,614
Real estate assets Held for resale	15	\$1,061	\$1,526
Inventories	16	\$665	\$642
Other	16	\$84	\$8
TOTAL CURRENT ASSETS		\$32,450	\$23,731
CURRENT LIABILITIES			
Bank Overdraft		\$442	\$581
Creditors	17	\$3,980	\$3,331
Borrowings	17	\$5,159	\$6,006
Provisions	17	\$5,975	\$5,696
Other		\$0	\$0
TOTAL CURRENT LIABILITIES		\$15,556	\$15,614
NET CURRENT ASSETS		\$16,894	\$8,117
NON-CURRENT ASSETS			
Receivables	14	\$0	\$16
Investments	13	\$0	\$0
Real Estate Assets held for resale	15	\$8,356	\$8,356
Property, Plant and Equipment	18	\$90,068	\$84,058
Other	16	\$0	\$0
TOTAL NON-CURRENT ASSETS		\$98,424	\$92,430
NON-CURRENT LIABILITIES			
Creditors	17	\$0	\$0
Borrowings	17	\$44,000	\$37,567
Provisions	17	\$1,016	\$1,001
Other		\$0	\$0
TOTAL NON-CURRENT LIABILITIES		\$45,016	\$38,568
NET ASSETS		\$70,302	\$61,979
EQUITY			
Accumulated Surplus		\$61,991	\$48,520
Surplus for period		\$8,311	\$13,459
Asset Revaluation Reserve	20	\$0	\$0
TOTAL EQUITY		\$70,302	\$61,979

CAMPBELLTOWN CITY COUNCIL

CONSOLIDATED OPERATING STATEMENT

for the six month period ended 30 June 1994

	Notes	1994 (\$'000)	1993 (\$'000)
OPERATING EXPENSES	2		
Employee Costs	3	\$10,932	\$22,304
Materials and Contracts		\$3,992	\$7,165
Depreciation and Amortisation	3	\$1,886	\$3,205
Interest	3	\$1,928	\$4,802
Other	3	\$7,090	\$14,122
TOTAL EXPENSES		\$25,828	\$51,598
OPERATING REVENUES	2		
Rates	4	\$14,011	\$26,987
User Charges	4	\$6,300	\$12,504
Interest		\$568	\$1,446
Grants provided for operating purposes	4	\$5,451	\$10,919
Contributions and Donations	4	\$614	\$764
Other		\$1,071	\$2,307
TOTAL REVENUES		\$28,015	\$54,927
OPERATING RESULT BEFORE CAPITAL GRANTS, CONTRIBUTIONS AND DONATIONS		\$2,187	\$3,329
Grants provided for acquisition of Assets	5	\$2,120	\$8,545
Capital Contributions and Donations	5	\$3,534	\$4,253
Net gain/(loss) on disposal of property	6	\$233	\$172
Net gain/(loss) on disposal of plant and equipment	6	\$0	\$0
Net gain/(loss) on disposal of real estate assets developed for sale	6	\$237	\$0
OPERATING RESULT BEFORE ABNORMAL ITEMS		\$8,311	\$16,299
Abnormal Items	7	\$0	(\$2,840)
CHANGE IN NET ASSETS BEFORE EXTRAORDINARY ITEMS		\$8,311	\$13,459
Extraordinary Items	7	\$0	\$0
INCREASE IN NET ASSETS RESULTING FROM OPERATIONS		\$8,311	\$13,459

CAMPBELLTOWN CITY COUNCIL

STATEMENT OF CHANGES IN EQUITY

for the period ended 30th June, 1994

(\$'000)

	Total		Accumulated Surplus		Asset Revaluation Reserve	
	1994	1993	1994	1993	1994	1993
Balance at the beginning of the reporting period	61,979	44,181	61,979	44,181		
Change in net assets resulting from operations	8,311	13,459	8,311	13,459		
Adjustment due to recognition of assets during the transitional period	12	4,339	12	4,339		
Transfer to asset revaluation reserve						
Transfer from asset revaluation reserve						
Balance at end of the reporting period	70,302	61,979	70,302	61,979		

For further information refer to Note 20.

CAMPBELLTOWN CITY COUNCIL

STATEMENT OF CASH FLOWS

for the period 1st January _ 30 th June 1994

		1994		1993	
CASH FLOWS FROM	Notes	\$'000	\$000	\$'000	\$000
OPERATING ACTIVITIES					
Receipts from rates		14,123		26,995	
Receipts from user charges		5,853		13,561	
Interest received		454		1,447	
Grants provided by government		8,058		19,520	
Contributions and donations		1,177		2,716	
Other receipts		1,071		2,307	
Payments to employees		(10,638)		(21,408)	
Payments for materials/contracts		(3,375)		(5,557)	
Payments of interest		(1,918)		(8,823)	
Operating lease payments		(205)		0	
Other payments		(6,880)		(16,533)	
Net cash provided by (or used in) operating activities	21		7,720		14,225
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sale of property,plant and equipment		962		1,630	
Proceeds from sale of real estate assets held for resale		701			
Recieved from deferred debtors		7		14	
Purchase of investments					
Purchase of property,plant and equipment		(5,540)		(17,364)	
Acquisition and development of real estate assets held for resale					
Loans to deferred debtors				(10)	
Net cash provided by (or used in) investing activities			(3,870)		(15,730)
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds from loans		7,500		2,500	
Proceeds from advances					
Reduction of loan liabilities		(1,884)		(3,917)	
Reduction of liabilities for advances		(30)		(59)	
Reduction of finance lease liabilities					
Reduction of deferred payment liabilities					
Net cash provided by (or used in) financing activities			5,586		(1,476)
Net increase/(decrease) in cash held			9,436		(2,981)
Cash at beginning of reporting perio	21		18,142		21,122
Cash at end of reporting period	21		<u>27,578</u>		<u>18,142</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 1

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

- (A) The funds and other entities through which Council controls resources to carry out its functions are required to be consolidated and have been included in the financial statements forming part of this report. The funds and entities that have been included in the financial statement forming part of this report are as follows:-

General Fund

Campbelltown Local Area Parking Improvement Fund

In the process of reporting as a single unit all transactions and balances between the funds and entities (for example: loans and transfers between funds) have been eliminated.

Council is required under the Local Government Act to maintain a separate and distinct trust fund to account for all monies and property received by the Council in trust which must be applied only for the purposes of or in accordance with the trusts relating to those monies.

A separate statement of monies held in the trust fund is available for inspection at the Councils office by any person free of cost.

(B) Basis of Preparation

- i) This financial report has been prepared to comply with Statements of Accounting Concepts and applicable Australian Accounting Standards, the requirements of the Local Government Act, the Local Government Code of Accounting Practice and Financial Reporting and the Local Government Asset Accounting Manual. It has been prepared on the accrual basis of accounting. The report has been prepared in accordance with the historical cost convention.
- ii) The accounting policies adopted for the reporting period are consistent with those of the previous reporting period except where otherwise indicated.

(C) Rates

The rating period and reporting period for the council coincide and, accordingly, all rates levied for the year are recognised as revenues. Uncollected rates are recognised as receivables after providing for amounts due from unknown owners and postponed rates in accordance with the requirements of the Local Government Act.

(D) Grants, Contributions and Donations

Grants, donations and other contributions are recognised as revenues when the council obtains control over the assets comprising the contributions. Control over granted assets is normally obtained upon their receipt or upon prior notification that a grant has been secured.

Unreceived contributions over which the council has control are recognised as receivables.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the council's operations for the current reporting period.

(E) Contributions Under Section 94 of the Environmental Planning and Assessment Act 1979

The Council has obligations to provide facilities from contributions required from developers under the provisions of S94 of the Environmental Planning & Assessment Act 1979. Contributions received each year are required to be held as restricted assets until used for the purposes designated in formal contributions plans.

Amounts may be expended only for the purposes for which the contributions were required, but the council may, within each area of benefit, apply contributions according to the priorities established in the relevant contributions plans and accompanying works schedules.

The following contributions plans have been adopted by the council and are available for public inspection free of cost:

Contribution Plan No. 1 - Neighbourhoods of Blairmount, Eagle Vale, Eschol Park, Kearns and Raby

Contribution Plan No. 2 - Neighbourhoods of Ambarvale, Rosemeadow, Glen Alpine and St Helens Park

Contribution Plan No. 3 - Bow Bowing Neighbourhood

Contribution Plan No. 4 - Killbride Aged and Disabled Persons Community Facilities

Kilbride Aged and Disabled Persons Community Facilities

The Council also holds contributions obtained prior to the requirement to have contributions plans in place. These moneys must be applied only for purposes for which they were obtained.

(F) **Fixed Assets**

(i) Acquisition:-

Items of property, plant and equipment are brought to account as fixed assets where it is considered that the benefit from the expenditure will accrue to future periods.

Exceptions to this policy are individual items with a cost not exceeding \$1,000.

(ii) Disposal:-

The profit or loss on disposal of assets is calculated as the difference between the written down value of the asset at the time of disposal and the proceeds on disposal.

(iii) Depreciation of Non-Current Assets:-

With the exception of assets acquired/constructed prior to 1 January 1993, all assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets. Infrastructure assets in the year of completion are depreciated for only six months.

Depreciation is recognised on a straight-line basis, using a standard range of rates for the local government industry which are reviewed annually. Major depreciation periods are:-

Buildings	100 years
Vehicles	5 years
Earthmoving Equipment	6 years
Office Equipment	10 years
Dams	100 years
Sewerage Treatment Plants	50 years
Roads-substructure	100 years
Concrete Bridges	80 years

Infrastructure assets acquired or constructed prior to 1 January 1993 will be capitalised in the accounts on a "staged" basis as specified in the Asset Accounting Manual issued by the Department of Local Government and Co-operatives.

(G) Real Estate Assets Held for Resale

Assets purchased for development and/or resale are valued at the lower of cost and net realisable value. Cost includes the costs of acquisition, development and interest incurred on financing of that acquisition and development and interest and other holding charges up to the time of sale. The amount by which cost exceeds the net realisable value are recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when all conditions of the contract have been fulfilled.

Profits on sale of land are brought to account and utilised to fund community works and services in accordance with Council's policy.

(H) Investments

Investments are recognised at cost, and have been made in the form of interest bearing securities approved by the Local Government Powers of Investment Act and Councils adopted Investment Strategies. Interest revenues are recognised as they accrue.

Council has a number of restricted investments to meet specific commitments for future expenditure and has established special policies in respect of the following:-

- (i) Plant Replacement - the surplus on plant hire, if any, is set aside to assist in financing acquisitions of significant items of plant.
- (ii) Development Activities - the profits on Council's entrepreneurial activities are set aside prior to its investment for community works and services in accordance with Council's policy.
- (iii) Employees' Leave Entitlements - Council has set aside funds to meet a portion of its liability for employees leave entitlement including the full liability of all staff over 55 years of age.

- (iv) Child Care Centres - any surplus funds from the operations of the Child Care Centres are set aside to finance major improvements to the Centres and to cover any deficits incurred in future years.
- (v) Committed Works - each year, following the completion of the Financial Statements, Council has considered a report on revoted allocations for works that were not completed during the previous year. The value of these works funded from revenue needs to be set aside as cash.
- (vi) Insurance - Council has previously considered a major report from its Risk Management Consultant and one of the recommendations adopted by Council was that an examination take place into the feasibility of Council obtaining a Self Insurance licence for workers' compensation. The feasibility for workers' compensation is currently being examined with a view to obtaining a licence by 1st July, 1995.
- (vii) Garbage - Council has set aside the surplus from the garbage operation in accordance with the requirements of the Domestic Waste Management requirements set by the Department of Local Government and Councils policies. These funds will be used to address the ongoing problems of landfill being experienced within all Metropolitan Councils and to increase the participation in recycling.
- (viii) Golf Course Plant - Council owns the Campbelltown Golf Course. Under the terms of the lease to the Campbelltown Golf Club Council is required to set aside certain funds to assist the Club in the replacement of Plant and Machinery to maintain the course.
- (ix) Sinking Funds - Council has a number of interest only loans where the principal is not due to be repaid until the loan matures. Council has a policy of setting aside sufficient funds over the term of the loan to reduce the financial burden in the reporting period that the loan is due.

(I) Employee Entitlements

Employee entitlements are accrued on a pro-rata basis for annual leave, sick leave and long service leave and gratuities in respect of services provided by employees up to the reporting date. Such accruals are assessed as at each reporting date, having regard to current rates of pay and other factors including experience of employee departures and their periods of service. The amounts provided have been apportioned between current and non-current, the current provision being the entitlement due in the next twelve months.

Liabilities provided, at current salary rates are:-

- (i) All annual leave including a 17½ % holiday loading;
- (ii) All long service leave for persons with 5 years service; one half of pro-rata entitlement is provided for those with less than 5 years service;
- (iii) Sick leave in accordance with Council's policy for the payment of untaken sick leave.

The superannuation expense for the year is the amount of the statutory contribution the council makes to the superannuation plan which provides benefits to Councils employees.

(J) Leasing Finance

Leases of plant and equipment under which Council assumes substantially all the risks and benefits of ownership are classified as finance leases. Other leases are classified as operating leases. Payments made under operating leases are charged against income in equal instalments over the accounting periods covered by the lease term.

With the continuing reduction in loan allocations Council has utilised operating leases, to fund the acquisition of various items of plant and equipment. Lease payments are charged to expense over the lease term. Details of Council's commitments are set out in Note 23.

Lease liabilities are allocated between current and non-current components. The principal component of lease payments due on or before the end of the succeeding year is disclosed as a current liability, and the remainder of the lease liability is disclosed as a non-current liability.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

(K) Insurance Premiums

Council's insurance policies are for the period commencing on the 1st July to the 30th June each year with the full premium being paid in the period July to December. No accrual for the period January to June is recognised in the accounts.

(L) Inventories (apart from real estate)

Inventories held in respect of business undertakings have been valued at the lower of cost or net realisable value. Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential. In both cases costs have been assigned to particular inventory items by the average cost method.

(M) Valuation of Non-current Assets

Assets acquired after 1 January, 1993 have been recognised at cost.

Assets other than infrastructure acquired prior to 1 January, 1993 have been shown at written-down cost after depreciation.

Infrastructure assets, which were expensed prior to 1 January, 1993 will be valued and capitalised in accordance with the Asset Accounting Manual policy guidelines.

(N) Provision for Doubtful Debts

1993	1994
\$'000	\$'000
\$45	\$50

Provision has been made for amounts receivable from ratepayers and other debtors which are considered doubtful of recovery. In assessing the likelihood of recovery Council takes into account appropriate statutory provisions available to it for the recovery of rates and charges.

(O) Interest On Investments

Interest earned on Council's Investment Portfolio for the period amounted to \$568,217 which has been distributed in the following manner:

	(\$'000)
(a) Investments held on behalf of the Local Area Parking Fund	0
(b) Investments as a result of Council's development activities	11
(c) Investment held on behalf of the General Fund	443
(d) Investments held on behalf of Section 94 Contributions	114
	568

(P) Comparative Figures

To meet the requirements of Australian Accounting Standard 27 to change the reporting period from January - December to July - June, a transitional period from January - June 1994 was needed.

The figures for 1993 are for the 12 months January to December. The figures for 1994 are from the 6 month period January to June 1994.

(Q) Joint Ventures

Council has a joint venture with the Department of Housing in the Claymore Shopping Centre as outlined in Note 25.

NOTES TO FINANCIAL STATEMENTS

NOTE 2

TOTAL OPERATING REVENUES & EXPENSES

	1994 (\$'000)	1993 (\$'000)	1993 (\$'000)
Total operating revenues and expenses for the reporting period were as follows:-			
Proceeds from disposal of property			
Proceeds from disposal of plant and equipment	962	1,630	
Proceeds from disposal of real estate assets	701		
Other Revenues	33,669	67,725	
Total Revenues	<u>35,332</u>	<u>69,355</u>	
Carrying amount of property sold			
Carrying amount of plant and equipment sold	729	1,458	
Cost of real estate assets sold	464		
Other expenses	25,828	54,438	
Total operating expenses	<u>27,021</u>	<u>55,896</u>	
Change in net assets resulting from operations for the reporting period	<u>8,311</u>	<u>13,459</u>	

NOTES TO FINANCIAL STATEMENTS

NOTE 3

OPERATING EXPENSES

	1994 (\$,000)	1993 (\$'000)
(a) EMPLOYEE COSTS		
Employee Costs for the year is as follows:		
Salaries and Wages	10,023	17,029
Travelling	15	59
Employee Leave Entitlements	1,369	3,057
Superannuation	827	1,616
Workers' Compensation Insurance	143	1,070
FBT	28	24
Payroll Tax	0	0
Training Costs (excluding salaries)	56	88
Other	29	47
<u>Less Capitalised and Distributed Employee Costs</u>	<u>(1,558)</u>	<u>(686)</u>
Total Operating Employee Costs	<u>10,932</u>	<u>22,304</u>

(b) INTEREST CHARGES

Interest Charges expense for the year
is as follows:

Interest on Overdraft		1
Interest on Loans	1,928	4,801
Interest on Advances		
Charges on Finance Leases		
Interest on Other Debts		
	<u>1,928</u>	<u>4,802</u>

NOTE 3 (Cont'd)

	1994 (\$'000)	1993 (\$'000)
(c) DEPRECIATION & AMORTISATION		
Depreciation and Amortisation expense for the year is as follows:		
<u>Operating Assets</u>		
Plant & Equipment	719	868
Office Equipment and Furniture & Fittings	197	346
Land & Buildings	662	1,686
Leased Property Plant & Equipment	0	0
Other	44	83
<u>Less Depreciated in Plant Capitalised and Distributed</u>	0	0
	1,622	2,983
<u>Community Assets</u>		
Land & Buildings (incl. Parks & Gardens)	0	0
Roads, Bridges & Footpaths	255	215
Stormwater Drainage	9	7
Water Supply	0	0
Common Effluent Drainage/Sewerage	0	0
Gas Supply	0	0
Other	0	0
	264	222
Total Operating Depreciation and Amortisation Expense	1,886	3,205
(d) OTHER EXPENSES		
Other expenses for the year include the following:		
Auditor's Remuneration		
Audit Services	35	68
Other Services	16	0
Bad and Doubtful Debts	5	10
Legal Expenses	71	171
Consultancies	117	154
Election Expenses	0	102
Mayoral Allowance	9	21
Members' Fees and Allowances	24	43
Members' Expenses	33	54
Insurances	46	502
Decrements from Revaluations	0	0
Bank Charges and Fees	42	87
Operating Lease Rentals	205	417
Computer Equipment and Fees	137	275
Electricity Charges	429	824
Garbage Disposal Fees	453	898
Post Office Agency Fees	13	28
Postage	78	133

NOTE 3 (Cont'd)**(d) OTHER EXPENSES (Con't)**

Printing and Stationery	119	207
Security	84	173
Street Lighting	1,019	1,934
Telephone Charges	249	507
Water Rates	291	611
Contributions		
Board of Fire Commissioners	163	301
Bush Fire Fighting Fund	49	116
Valuer Generals Department	126	123
Department of Environment and Planning	61	84
Other Expenses	3,216	8,738
	7,090	16,581

NOTES TO FINANCIAL STATEMENTS

NOTE 4

OPERATING REVENUES

	1994 (\$'000)	1993 (\$,000)
(a) REVENUE FROM RATES & EXTRA CHARGES		
Revenue for the year is as follows:		
Ordinary Rates	13,862	26,618
<u>Special Rates</u>		
Drainage		
Town Improvement		
Parking	88	167
Other		
Water Supplies		
Sewerage Services		
Total Rate Revenue	13,950	26,785
Extra Charges	61	202
Total Rates and Extra Charges	14,011	26,987

(b) USER CHARGES

Revenue for the year is as follows:

Waste Management Charges	2,456	4,653
Sullage and Septic Tank Charges	40	71
Water Sales Charges and Fees		
Sewerage Charges		
Gas Sales and Charges		
Abattoir Sales and Charges		
Hire of Council facilities	1,074	1,801
Child Care Fees	458	967
Property Rental	1,466	3,044
Other	806	1,968
	6,300	12,504

4 (cont'd)

	1994 \$'000	1993 \$'000
c INTEREST		
Revenue for the year is as follows:		
Development Contributions		
- Section 94	114	268
- Water and Sewerage		
- Long Term Debtors		
Other	454	1,178
TOTAL INTEREST	<u>568</u>	<u>1,446</u>

d OTHER REVENUES

Revenue for the year is as follows:

Reversal of Revaluation Decrements		
Assessments on other Councils		
- Noxious Plants		
- Aquatic Pests		
- Flood Control		
- Other		
Regulatory Fees and Fines	526	981
Other	545	1,326
TOTAL OTHER REVENUES	<u>1,071</u>	<u>2,307</u>

e GRANTS - PROVIDED FOR OTHER PURPOSES

Specific Purpose	2,181	4,513
General Purpose Untied		
- Financial Assistance	2,870	5,784
- Pensioners' Rates Subsidies	250	418
- Other Material Grants	150	204
	<u>5,451</u>	<u>10,919</u>



	1994 \$'000	1993 \$'000
f CONTRIBUTIONS & DONATIONS		
Contributions & Donations	614	764
TOTAL CONTRIBUTIONS & DONATIONS	<u>614</u>	<u>764</u>
	<u><u> </u></u>	<u><u> </u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 5

CAPITAL CONTRIBUTIONS

	1994 (\$,000)	1993 (\$'000)
(a) GRANTS - PROVIDED FOR ACQUISITION OF ASSETS		
Revenue for the year is as follows:		
Water Supplies		
Sewerage Services		554
Community Centres		5,695
Roads and Bridges	1,243	2,296
Other	877	
	2,120	8,545
(b) CONTRIBUTIONS & DONATIONS		
Development Contributions		
- Land and Other Material		
Public Benefits		
- Roadworks		
- Drainage		
- Traffic Facilities		
- Parking		
- Open Space-S94	221	1,367
- Community Facilities-S94	117	264
- Other		
Water		
Sewerage		
Other Councils - Joint Works		
Paving	2	16
Kerb and Gutter	204	
Other	2,990	2,606
	3,534	4,253

Note: Refer to notes 9, 10, 11 & 12 for conditions over grants and contributions which are restricted for specific purposes

NOTE TO FINANCIAL STATEMENTS

NOTE 6

GAIN OR LOSS ON DISPOSAL OF ASSETS

	1994 (\$,000)	1993 (\$'000)
GAIN (OR LOSS) ON DISPOSAL OF PROPERTY		
Proceeds from disposal	0	0
Less: Carrying amount of assets sold	0	0
Gain (or loss) on disposal	0	0
 GAIN (OR LOSS) ON DISPOSAL OF PLANT & EQUIPMENT		
Proceeds from disposal	962	1,630
Less: Carrying amount of assets sold	729	1,458
Gain (or loss) on disposal	233	172
 GAIN (OR LOSS) ON DISPOSAL OF REAL ESTATE ASSETS HELD FOR SALE		
Proceeds from Sales	701	0
Less: Cost of Sales	464	0
Gain (or loss) on disposal	237	0

NOTES TO FINANCIAL STATEMENTS

NOTE 7

ABNORMAL ITEMS

The following revenues and expenses have been regarded by the Council as abnormal in relation to previous reporting periods.

	1994 (\$,000)	1993 (\$'000)
Council took advantage of the low borrowing interest rates to restructure its loan port folio during 1993, by consolidating the majority of loans to a 11 year fixed interest term with one lender		
The economic cost of early repayment to existing loans was		2,840

There are no revenues and expenses which have been regarded by the Council as extraordinary in relation to previous reporting periods.

EXTRAORDINARY ITEMS

There are no revenues and expenses which have been regarded by the Council as extraordinary in relation to previous reporting periods.

FUNCTIONS

Revenues, expenses and assets have been directly attributed to the following functions/activities. Details of those functions/activities are provided.													
EXPENSES		ADMINISTRATION EXPENSES DISTRIBUTED		TOTAL EXPENSES AFTER DISTRIBUTION OF ADMIN EXPENSES		REVENUES		OPERATING RESULTS		GRANTS INCLUDED IN REVENUES		TOTAL ASSETS HELD	
1994 \$'000	1993 \$'000	1994 \$'000	1993 \$'000	1994 \$'000	1993 \$'000	1994 \$'000	1993 \$'000	1994 \$'000	1993 \$'000	1994 \$'000	1993 \$'000	1994 \$'000	1993 \$'000
7,909	19,341	(7,296)	(19,341)	0	0	(613)	(571)	0	(571)	(54)	0	37,131	31,470
723	1,369	295	780	1,018	2,149	(206)	(517)	812	1,632	(107)	(282)	1,031	1,006
860	396	350	928	1,210	1,324	(103)	(103)	1,107	1,221	0	0	151	104
2,445	5,029	996	2,639	3,441	7,668	(2,006)	(4,975)	1,435	2,693	(1,518)	(3,905)	1,388	1,360
3,625	7,302	1,476	3,913	5,101	11,215	(5,042)	(8,154)	59	3,061	(877)	(639)	2,770	1,429
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,724	10,774	2,331	6,180	8,055	16,954	(2,272)	(5,011)	5,783	11,943	(349)	(2,371)	41,319	40,185
0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	1,032	11	30	39	1,062	(321)	(633)	(282)	429	0	0	4	4
3,701	7,383	1,507	3,995	5,208	11,378	(4,285)	(10,150)	923	1,228	(1,546)	(6,065)	28,589	23,985
812	1,812	330	876	1,142	2,688	(1,705)	(3,416)	(563)	(728)	0	0	18,491	16,618
25,827	54,438	0	0	25,214	54,438	(16,553)	(33,530)	9,274	20,908	(4,451)	(13,262)	130,874	116,161
0	0	0	0	0	0	(17,585)	(34,367)	(17,585)	(34,367)	(3,120)	(6,202)	0	0
25,827	54,438	0	0	25,214	54,438	(34,138)	(67,897)	(8,311)	(13,459)	(7,571)	(19,464)	130,874	116,161

NOTES TO FINANCIAL STATEMENTS

NOTE 8 (b)

COMPONENTS OF FUNCTIONS

The activities relating to the Council's functions and activities reported on in Note 3 are as follows:

ADMINISTRATION

Corporate Support, Engineering and Works, Other Support Services.

PUBLIC ORDER & SAFETY

Fire Protection, Animal Control, Enforcement of Local Government Regulations, Emergency Services.

HEALTH

Administration and Inspection, Immunisations, Food Control, Health Centres.

COMMUNITY SERVICES & EDUCATION

Administration, Family Day Care, Child Care, Youth Services, Aged and Disabled, Migrant Services, Aboriginal Services, Education.

HOUSING & COMMUNITY AMENITIES

Housing, Town Planning, Domestic Waste Management Services, Street Cleaning, Other Sanitation and Garbage, Urban Stormwater Drainage, Environmental Protection, Public Conveniences, other community amenities.

RECREATION & CULTURE

Public Libraries, Art Galleries, Community Centres, Public Halls, Swimming Pools, Sporting Grounds, Parks and Gardens (lakes), Other Sport and Recreation.

MINING, MANUFACTURING & CONSTRUCTION

Building Control, Quarries.

TRANSPORT & COMMUNICATION

Urban Roads, Sealed Rural Roads, Unsealed Rural Roads, Bridges, Footpaths, Parking Areas, Bus Shelters and Services.

ECONOMIC AFFAIRS

Tourism and Area promotion, Industrial Development Promotion, Real Estate Development, Other Business Undertakings.

NOTES TO FINANCIAL STATEMENTS

NOTE 9

CONDITIONS OVER GRANTS

	1994 (\$'000)	1993 (\$'000)
Grants which were obtained on the condition that they be expended for specified purposes or in a future period but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	3,843	3,134
LESS: Expended during the current reporting period from revenues recognised in previous reporting periods (see attached)	1,954	2,797
PLUS: Amounts recognised as revenues in current reporting period but not yet expended in accordance with the conditions attaching to the grants (see attached)	1,747	3,506
Unexpended at the close of the current reporting period and held as restricted assets	3,635	3,843
Net increase (decrease) in restricted assets resulting from grants in the current reporting period	(208)	709

Expended during current reporting period from revenues recognised in previous reporting periods.

Grant Description	Function	1994 Amount
D.W.R. – Flood Mitigation	Housing & Comm Amenities	208,395
Bushfire Council Sect B & C	Public Order & Safety	121,459
RTA – Minto Overbridge	Transport & Communication	113,149
RTA – Cycleway Construction	Transport & Communication	6,209
RTA – Tidal Flow (Morgans Gate Brdg)	Transport & Communication	36,976
RTA – F.A.G. 93/94	Transport & Communication	260,723
RTA – F.A.G. 92/93	Transport & Communication	271,966
RTA – F.A.G. 91/92	Transport & Communication	11,584
RTA – Regional Roads 92/93	Transport & Communication	153,739
RTA – Regional Roads 91/92	Transport & Communication	121,045
RTA – Regional Roads 90/91	Transport & Communication	50,000
RTA – Road Safety Officer	Transport & Communication	19,351
RTA – Regional Roads Block Grant	Transport & Communication	34,402
Art Gallery Salary Subsidy	Recreation & Culture	28,615
Art Gallery Grants	Recreation & Culture	10,118
Regional Education Officer	Recreation & Culture	150
Minto Library Link Project	Recreation & Culture	265
Family Day Care	Community Services & Educ	108,659
Family Day Care – Ethnic Worker	Community Services & Educ	2,568
Vacation Care – Disabled	Community Services & Educ	3,627
Vacation Care	Community Services & Educ	2,033
Child Care Operations	Community Services & Educ	246,778
Special Education Teachers	Community Services & Educ	39,472
S12A Supps Initiatives	Community Services & Educ	23,785
Community Options Project	Community Services & Educ	78,508
MAAS – Women's Writing Project	Recreation & Culture	150
Senior Citizens Week	Economic Affairs	500
		<u>1,954,225</u>

Amounts recognised as revenues in current reporting period but not yet expended in accordance with the conditions attaching to the grants.

Grant Description	Function	1994 Amount
D.W.R. – Flood Mitigation	Housing & Comm Amenities	651,420
D.W.R. – Woodbine Main Drain	Housing & Comm Amenities	41,643
Bushfire Council 41F Emergency	Public Order & Safety	5,500
Fire Trail Maintenance	Public Order & Safety	20,000
Kentlyn Bushfire Shed	Public Order & Safety	9,002
RTA – Minto Pedestrian Overbridge	Transport & Communication	2,104
A.R.I.P. (3*3 Fuel Levy)	Transport & Communication	28,500
RTA – Tidal Flow (Morgans Gate Brdg)	Transport & Communication	75,082
RTA – F.A.G. 93/94	Transport & Communication	424,432
RTA – Network Programme	Transport & Communication	17,000
RTA – Regional Roads 93/94	Transport & Communication	28,044
RTA – Road Safety Programme	Transport & Communication	2,097
RTA – Classified Rds (Offload Ramp)	Transport & Communication	134,387
RTA – Regional Roads Block Grant	Transport & Communication	35,525
Art Gallery Grants	Recreation & Culture	16,645
Family Day Care	Community Services & Educ	45,123
Child Care Operations	Community Services & Educ	36,569
Special Education Teachers	Community Services & Educ	23,694
S12A Supps Initiatives	Community Services & Educ	40,915
Community Options Project	Community Services & Educ	39,998
LARPS Grant	Housing & Community Amenities	13,870
Fishers Ghost Youth Orchestra	Recreation & Culture	1,000
Aboriginal Employment Strategy	Administration	54,347
		<u>1,746,898</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 10

CONDITIONS OVER SECTION 94 CONTRIBUTIONS OTHER THAN UNDER CONTRIBUTIONS PLANS (Clause 41L (4))

	1994 (\$'000)	1993 (\$,000)
Contributions (including interest earned on the investment of those contributions) which were obtained under the Environmental Planning and Assessment Act 1991 other than in accordance with Contributions Plans on the condition they be expended on the provision of public services and amenities but which are not yet expended on those purposes, are as follows:-		
Unexpended at the close of the previous reporting period	2,313	1,995
LESS: Expended during the current reporting period from revenues recognised in previous reporting periods	51	1,023
PLUS: Amounts recognised as revenues in current reporting period but not yet expended on the provision of facilities	277	1,341
Unexpended at the close of the current reporting period and held as restricted assets	2,539	2,313
Net increase(decrease) in restricted assets resulting from contributions in the current reporting period	226	318

NOTES TO FINANCIAL STATEMENTS

NOTE 11

CONDITIONS OVER SECTION 94 CONTRIBUTIONS UNDER CONTRIBUTIONS PLANS

	1994 (\$'000)	1993 (\$'000)
Contributions (including interest earned on the investment of those contributions) which were obtained under the Environmental Planning and Assessment Act 1991 in accordance with Contributions Plans on the condition they be expended on the provision of public services and amenities but which are not yet expended on those purposes, are as follows:-		
Unexpended at the close of the previous reporting period	2,514	2,741
LESS: Expended during the current reporting period from revenues recognised in previous reporting periods	337	639
PLUS: Amounts recognised as revenues in current reporting period but not yet expended on the provision of facilities	174	412
Unexpended at the close of the current reporting period and held as restricted assets	2,351	2,514
Net increase (decrease) in restricted assets resulting from contributions in the current reporting period	(163)	(227)

In accordance with the requirements of clause 41L (3) of the Environmental Planning and Assessment Regulations, a detailed disclosure of the council's obligations to provide public services and facilities from development contributions is made in the Special Purpose Financial Reports. The disclosure shows details for each contributions plan and the various categories of public services and facilities for which contributions have been required.

NOTES TO FINANCIAL STATEMENTS

NOTE 12

CONDITIONS OVER SECTION 64 CONTRIBUTIONS UNDER THE LOCAL GOVERNMENT ACT 1993 FOR WATER AND SEWERAGE WORKS AND SERVICES

	1994 (\$,000)	1993 (\$'000)
Contributions (including interest earned on the investment of those contributions) which were obtained with Section 64 of the Local Government Act 1993 on the condition that they be expended on the provision of water and sewerage works and services but which are not yet expended for those purposes, are as follows:-	NIL	NIL
Unexpended at the close of the previous reporting period	NIL	NIL
LESS: Expended during the current reporting period from revenues recognised in previous reporting periods	NIL	NIL
PLUS: Amounts recognised as revenues in current reporting period but not yet expended on the provision of facilities	NIL	NIL
Unexpended at the close of the current reporting period and held as restricted assets	NIL	NIL
Net increase (decrease) in restricted assets resulting from contributions in the current reporting period	NIL	NIL

NOTES TO FINANCIAL STATEMENTS

NOTE 13

CASH AND INVESTMENTS

	1993		1994	
	Current \$'000	Non-Current \$'000	Current \$'000	Non-Current \$'000
<u>CASH</u>				
Cash on Hand	8		10	
Cash at Bank	88		37	
	<u>96</u>	<u>0</u>	<u>47</u>	<u>0</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>INVESTMENTS</u>				
Government & Semi Government				
Stocks & Bonds, at cost			250	
Term Deposits	10,512		3,959	
Short-Term Money Market	1,000		1,000	
Bills of Exchange	495		7,469	
Negotiable Certificates	3,000			
of Deposits			7,057	
Managed Funds	3,607		8,238	
	<u>18,614</u>	<u>0</u>	<u>27,973</u>	<u>0</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

RESTRICTED ASSETS (EXTERNAL) AND INTERNAL RESTRICTIONS

1993

1994

CASH	INVESTMENTS	TOTAL	ITEM	PURPOSE	CASH INVESTMENTS		TOTAL
					Current	Non-Current	
Current	Current	Non-Current					\$'000
RESTRICTED ASSETS (External)							
1,135			Unexpended Loans (A)		7,535		
			Sinking Funds (B)				
4,827			Development Contributions (C)		4,890		
			- S94				
			- Water and Sewerage				
3,842			Unexpended Grants (D)		3,635		
			(Specific Purpose)				
			Self Insurance Claims (E)				
			RTA Advances for Works (F)				
1,177			Water/Sewerage				
			Other (G)		1,283		
0	10,981	0	Total restricted assets (external)		0	17,343	0
5,249			Internal Restrictions (Note 22)			7,594	
0	16,230	0	TOTAL RESTRICTED ASSETS		0	24,937	0
TOTAL RESTRICTED CASH & INVESTMENTS							
96	2,384	0	AFTER RESTRICTIONS		47	3,036	0

Note 13 (cont'd)

- A. Loan moneys which must be applied for the purposes for which the loans were raised.
- B. Moneys which are required to be set aside to pay the principal outstanding on loans obtained on interest - only terms.
- C. Development contributions which are not yet expended for the provision of services and amenities Under Section 94 Environmental Planning and Assessment Act.
- D. Grants which are not yet expended for the purposes for which the grants were obtained. (See separate Note "Conditions over Grants").
- E. Moneys which are required to be set aside to meet outstanding self insurance claims.
- F. Advances by the Roads and Traffic Authority for works on the State's classified roads network.
- G. Other contributions for works to be carried out and balance of Parking Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 14

RECEIVABLES

1993			1994	
<u>Current</u> \$'000	<u>Non-Current</u> \$'000	<u>Purpose</u>	<u>Current</u> \$'000	<u>Non-Current</u> \$'000
890	0	Rates and Extra Charges	779	0
204	0	Domestic Waste Management Charges	194	0
0	0	Other Waste Management Charges	0	0
564	0	Government Grants and Subsidies	75	0
190	0	Accrued Revenues	135	0
0	16	Deferred Debtors	8	0
1,042	0	Other	1,479	0
2,890	16	TOTAL	2,670	0
45	0	Less: Provision for Doubtful Debts	50	0
2,845	16		2,620	0

Restricted Functions-
Included in the above receivables are
amounts which must, when realised, be
applied to functions which are subject
to special rates:

0	0	Water Supplies	0	0
0	0	Sewerage Services	0	0
1	0	Parking	4	0
0	0	Drainage	0	0
0	0	Town Improvement	0	0
0	0	Other	0	0
1	0		4	0

NOTES TO FINANCIAL STATEMENTS

NOTE 15

DEVELOPMENT PROJECTS- REAL ESTATE PROPERTY HELD FOR RESALE

	1994 (\$'000)	1993 (\$'000)
<u>Description of Projects</u>		
Acquired for development and resale:	7,576	8,041
Subdivision of land		
Construction of dwellings		
Construction of shops and offices	1,795	1,795
Lower of Cost and Net Realisable Value		
Properties surplus to requirements and designated for sale (Net Realisable Value)	46	46
TOTAL	<u>9,417</u>	<u>9,882</u>
<u>Represented by</u>		
Acquisition Costs	9,148	9,495
Development Costs	269	387
Interest on Borrowings		
Other Holding Costs		
Value of Existing Properties	9,417	9,882
Designated for Sale		
Total Historical Cost	9,417	9,882
Less: Provision for Costs Expensed		
Lower of Cost and Net Realisable Value	<u>9,417</u>	<u>9,882</u>
<u>Classified as:-</u>		
Current	1,061	1,526
Non-Current	8,356	8,356
TOTAL	<u>9,417</u>	<u>9,882</u>

Note 1: Assets have been valued by a qualified Valuer on Council's Staff.

NOTES TO FINANCIAL STATEMENTS

NOTE 16

OTHER ASSETS

1993			1994		
<u>Current</u> \$'000	<u>Non-Current</u> \$'000	<u>Purpose</u>	<u>Current</u> \$'000	<u>Non-Current</u> \$'000	
		Inventories			
		-New Materials			
		-Work in Progress			
		-Finished Good			
		-Appliance Trading Stock and Other Goods for Sale			
642		-Store and Materials	665		
<u>642</u>	<u>NIL</u>		<u>665</u>	<u>NIL</u>	
8		Prepayments	84		
		Other			
<u>8</u>	<u>NIL</u>		<u>84</u>	<u>NIL</u>	

NOTE TO FINANCIAL STATEMENTS

NOTE 17

CREDITORS, BORROWINGS AND PROVISIONS

1993			1994	
<u>Current</u> \$'000	<u>Non-Current</u> \$'000	<u>Purpose</u>	<u>Current</u> \$'000	<u>Non-Current</u> \$'000
		<u>Creditors</u>		
2,284		Goods and Services	2,837	
30		Payments received in advance	19	
466		Accrued Expenses	443	
0		Advances	0	
551		Other	681	
3,331	0	TOTAL CREDITORS	3,980	0
		<u>Borrowings</u>		
5,945	37,508	Loans	5,128	44,001
61	59	Government Advances	31	0
0	0	Ratepayers' Advances	0	0
0	0	Finance Lease Liability	0	0
0	0	Deferred Payment Liabilities	0	0
0	0	Other	0	0
6,006	37,567	TOTAL BORROWINGS	5,159	44,001
		<u>Provisions</u>		
1,987	0	Annual Leave	1,914	0
1,801	0	Sick Leave	2,017	0
1,908	1,001	Long Service Leave	2,044	1,015
0	0	Gratuities	0	0
0	0	Self Insurance Claims	0	0
0	0	Other Provisions	0	0
5,696	1,001	TOTAL PROVISIONS	5,975	1,015
15,033	38,568		15,114	45,016

NOTE TO FINANCIAL STATEMENTS

NOTE 18

PROPERTY, PLANT AND EQUIPMENT

CLASS OF ASSET	AT COST		AT VALUATION		TOTAL		ACCUMULATED DEPRECIATION		CARRYING AMOUNT	
	1994 \$'000	1993 \$'000	1994 \$'000	1993 \$'000	1994 \$'000	1993 \$'000	1994 \$'000	1993 \$'000	1994 \$'000	1993 \$'000
<u>OPERATING ASSETS</u>										
Plant - Equipment	6,823	6,337			6,823	6,337	1,317	869	5,506	5,468
Office Equipment and Furniture and Fittings	1,936	1,822			1,936	1,822	278	181	1,658	1,641
Land & Buildings										
Leased Property Plant and Equipment	64,665	62,801			64,665	62,801	2,619	1,686	62,046	61,115
Other	2,728	2,524			2,728	2,524	393	248	2,335	2,276
<u>COMMUNITY ASSETS</u>										
Land and Building (including parks and gardens)										
Roads, bridges and footpaths	16,675	12,577			16,675	12,577	470	215	16,205	12,362
Stormwater drainage	2,333	1,202			2,333	1,202	15	6	2,318	1,196
Water supply										
Common effluent drainage/sewerage										
Gas supply										
Other										
TOTALS	95,160	87,263			95,159	87,263	5,092	3,205	90,068	84,058

NOTES TO FINANCIAL STATEMENTS

NOTE 19

RESTRICTED ASSETS - CONDITIONS OVER RATES & CHARGES

(\$'000)

	Water Supplies	Sewerage Services	Parking	Domestic Waste Management	Drainage	Other
RESULTS FROM OPERATIONS						
Expenses			9	2,368		
Revenues			88	2,542		
Change in Net Assets			79	173		
ASSETS EMPLOYED			398	635		
Current						
Non-current						
Total			398	635		
LIABILITIES OUTSTANDING						
Current						
Non-current						
Total			NIL	NIL		
NET ASSETS COMMITTED						
Current			398	635		
Non-Current						
Total			398	635		

NOTES TO FINANCIAL STATEMENTS

NOTE 20

EQUITY - ASSET REVALUATION RESERVE

	1994 (\$,000)
<u>Asset Revaluation Reserve</u>	
Balance at beginning of reporting period	NIL
Transfers to reserve - increments resulting from revaluation of non-current assets:	NIL

Transfers from reserve - reversal of previous increments of non-current assets:	NIL

Balance at end of reporting period	NIL
	=====

NOTE TO FINANCIAL STATEMENTS

NOTE 21

STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and "at call" deposits with other financial institutions. Term deposits of 90 days or less are also included. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	1994 \$'000	1993 \$'000
Cash on hand and at Bank	47	96
Deposits at call	0	1,000
Term Deposits	26,973	17,614
Short Term Money Market	1,001	
Bills of Exchange		
Local Government Investment Service		
	<u>28,020</u>	<u>18,710</u>
Less Bank Overdraft	442	581
Balances as per statement of cash flows	<u>27,578</u>	<u>18,129</u>

(b) Reconciliation of Change in Net Assets to Cash Inflow/outflow from Operating Activities

	1994 \$'000	1993 \$'000
Change in Net Assets after operations	8,311	13,459
Add: Depreciation and Amortisation	1,887	3,205
Provision for Doubtful Debts	5	10
Bad debts written off	0	(32)
Increase in Employees' Leave Entitlements	294	934
Decrease in receivables	0	1,154
Decrease in other current assets	599	0
Increase in creditors	639	0
Increase in accrued interest payable	10	0
Increase in other accrued interest payable	0	0
Loss on sale of assets	0	0
LESS:		
Decrease in Employees' Leave Entitlements	0	0
Increase in receivables	(447)	0
Increase in inventories	(23)	(5)
Increase in other current assets	0	0
Decrease in creditors	0	(846)
Decrease in accrued interest payable	0	(1,180)
Decrease in other current liabilities	0	0
Gain on sale of assets	(470)	(172)
In kind contributions	(3,085)	(2,301)
Net Cash provided by (used in) operating activities	<u>7,720</u>	<u>14,226</u>

(c) Non-Cash Financing and Investing Activities

	1994 \$'000	1993 \$'000
Acquisition of plant and equipment by means of finance leases	0	0
Bushfire Equipment Issues	29	82
Developer's Contributions - Infrastructure	3,056	2,301

(d) Financing Arrangements

	1994	1993
Unrestricted access was available at balance date to the following lines of credit:	0	0
Total Facilities		
Bank Overdrafts	500	500
Current Loans Approved	0	2,500
	<u>500</u>	<u>3,000</u>
Used at Balance Date	0	0
Bank Overdrafts	442	581
Current Loans Drawn	0	0
	<u>442</u>	<u>581</u>
Statutory Overdraft Limit	27,463	28,879

The Bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice. Interest rates on overdrafts are variable while the rates for loans are set for the period of the loan.

NOTES TO FINANCIAL STATEMENTS

NOTE 22

RESTRICTED ASSETS- INTERNAL RESTRICTIONS

The following amounts have been set aside by the Council in the form of specific cash or investments for future long-term purposes.

	1994 (\$'000)	1993 (\$'000)
Employee Leave Entitlements	996	808
Replacement of plant and vehicles	1,506	1,441
Child Care Building Improvements	162	38
Committed Works	988	201
Land Development	1,015	326
Family Day Care	55	41
Domestic Waste Management	635	379
Golf Course Plant Replacement	6	4
Insurance	346	126
Sinking Funds	1,885	1,885
Total	<u>7,594</u>	<u>5,249</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 23

COMMITMENTS FOR EXPENDITURE

1994
\$'000

1993
\$'000

(a) Capital Commitments

Council has no contracts let for capital expenditure in the current accounting period relating to future years.

(b) Finance Lease Commitments

There are no financial leases held by Council for the current accounting period.

(c) Operating Lease Commitments

Commitments under non-cancellable operating leases at the reporting date are payable as follows:

Not later than one year	317	304
Later than one year and not later than 2 years	176	119
Later than 2 years and not later than 5 years	267	56
Later than 5 years		

These operating lease commitments are not recognised in the accounts as liabilities.

NOTES TO FINANCIAL STATEMENTS

NOTE 24

ASSETS AND LIABILITIES NOT RECOGNISED IN STATEMENT OF FINANCIAL POSITION

The following assets and liabilities do not qualify for recognition in the statement of financial position but knowledge of those items is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

- a) During the reporting period various legal actions were proceeding which as at the 30th June, 1994 remain outstanding. Council's liability for legal services rendered, but unbilled is approximately \$30,000.
- b) During the reporting period Council had an existing contract for the Minto Overbridge, finalisation of the contract is in dispute. The upper limit of the dispute for which Council may be liable amounts to \$137,471.

NOTES TO FINANCIAL STATEMENTS

NOTE 25

JOINT VENTURE

Council has a joint venture with the Department of Housing of the Claymore Shopping Centre. The Council has a 50% interest in assets, liabilities and output in this venture.

Council incurred expenditure totalling \$32,897.18 and raised income of \$63,771.42.

The Council's share of assets and liabilities committed to the joint venture are included in the statement of Financial position under the following classification:

	1994	1993
<u>CURRENT ASSETS</u>	43	51
Receivables		
Investments		
Inventories		
<u>NON-CURRENT ASSETS</u>		
Receivables		
Investments		
Property, Plant & Equipment	1,249	1,273
Share of assets employed in joint venture	1,292	1,324
<u>CURRENT LIABILITIES</u>		
Creditors		
Borrowings		
Provisions		
<u>NON-CURRENT LIABILITIES</u>		
Creditors		
Borrowings		
Provisions		
Share of liabilities incurred in joint venture.	NIL	NIL

NOTES TO FINANCIAL STATEMENTS

NOTE 26

STATEMENT OF PERFORMANCE MEASUREMENT for the period ended 30th June, 1994

	Amounts	Indicators
1. CURRENT RATIO		
Factors		
Current Assets-Restricted Assets	15,107	0.97:1
Current Liabilities	15,556	
2. QUICK ASSETS RATIO		
Factors		
Highly Liquid Assets-Restricted Assets	11,987	0.77:1
Current Liabilities	15,556	
Highly Liquid Assets		
Cash	47	
Marketable Securities	27,973	
Highly Liquid Debtors	1,310	
Sub-Total	29,343	
Less: Total Restricted Assets	(17,343)	
Total	11,987	
3. DEBT RATIO		
Factors		
Total Liabilities	60,572	46.28%
Total Assets	130,874	
4. DEBT SERVICE RATIO		
Factors		
Net Debt Service Cost	3,842	15.22%
*Operating Revenue	25,249	
5. RATE COVERAGE RATIO		
Factors		
Rate Revenues	14,011	39.66%
Total Revenues	35,332	
6. OUTSTANDING RATES		
Factors		
Rates Outstanding	779	5.18%
Rates Collectible	15,045	



