



**Waratah  
Wynyard  
Council**

**1995  
ANNUAL REPORT**

# CONTENTS

MAYOR'S MESSAGE . . . . .	2
COUNCIL PROFILE . . . . .	3
FROM THE GENERAL MANAGER . . . . .	6
FUTURE PLANNING . . . . .	7
REVIEW OF COUNCIL PROGRAMMES . . . . .	9
FINANCIAL ASSISTANCE	
- COMMUNITY GROUPS . . . . .	14
STATEMENT OF ACCOUNTS . . . . .	15

## **WARATAH- WYNYARD COUNCIL**

Municipal Area  
**3522 sq km**

Population  
**14,410**

Number of  
Properties Rated  
**7641**

Valuation  
of Properties  
Assessed  
Annual Value  
**\$625,210,880**

Total Rate Revenue  
**\$6,710,949**

Number of  
Employees  
**143**

Total Road Length  
(Council Maintained  
Roads)  
**543 km**

Number of Council  
Meetings  
**17**

Number of  
business items  
dealt with  
by Council  
**846**

Assets at Valuation  
(Gross  
Replacement Cost)  
**\$63,598,914**

## **MAYOR'S MESSAGE**

1994-95 was very much a year of consolidation for council, after dealing in the previous year with the unprecedented challenges and changes associated with amalgamation, the new Local Government Act and the introduction of a strategic planning process.

Council has addressed a wide range of issues, and very much to its credit, in my view, whilst identifying future specific strategies in relation to a priority-based rolling programme for capital roadworks projects and a three year Financial Plan incorporating policies for debt levels, future borrowing and rating specifications, it was possible to obtain a favourable debt reduction during the year.

This year saw the completion and official opening of the Wynyard Waste Transfer Station, the upgrading and filtration of the Yolla water supply and the completion of negotiations for the purchase of water and sewerage infrastructure at Waratah, an action which guarantees future access to those services for the Waratah community.

Council took advantage of Commonwealth funding under the Jobskills Programme to carry out projects in Somerset, Waratah and Wynyard which would not have been included in our normal works programme. Not only were we able to accomplish these special projects but we provided jobs and training for 15 unemployed persons.



C.G. Dixon

# PROFILE OF THE WARATAH-WYNYARD COUNCIL



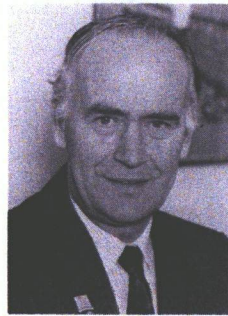
## **CYRIL DIXON**

*Mayor*

Cr. Cyril Dixon was first elected to the Wynyard Council in 1975 and has served a total of 16 years as a Councillor. During this period he has held the offices of Treasurer, Deputy Warden, Warden and currently serves as the first Mayor of Waratah-Wynyard Council.

He was an inaugural member of both the Apex and Lions Clubs of Wynyard and Spencer Park Homes Inc. and served terms as President of each of those organisations.

Cr. Dixon has also been an elected representative on the North West Regional Water Authority, Chairman of the Wynyard Airport Advisory Committee and the regional Australia Remembers Committee and is currently a North West Tasmania Municipal Region delegate to the General Management Committee of the Local Government Association of Tasmania.



## **ROGER CHALK**

Cr. Roger Chalk was first elected to the Wynyard Council in March 1976 and subsequently to the Waratah-Wynyard Council, on its formation in March 1993. He held the positions of Treasurer for 2 years and Warden for 9 years.

Cr. Chalk is semi-retired after 15 years as a dairy and beef farmer at Flowerdale and a previous similar period as a market gardener.

He was member of the Executive Committee of the Municipal Association of Tasmania for 10 years, Senior Vice President for 1 year and served a four year term as President of the Association.

Cr. Chalk was Tasmania's representative on the Australian Local Government Association for 5 years and Junior Vice President for 2 years. Sequentially, he held the portfolios of Rural Affairs, Urban Affairs and Human Resources.

In 1994 he received an Advance Australia Award for service to Local Government.

Cr. Chalk is currently Chairman of the Tasmanian Local Government Board.

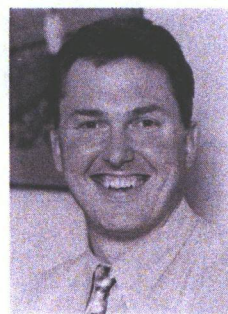


## **ANDREW BESWICK**

Cr. Andrew Beswick was first elected to the Waratah-Wynyard Council in April 1994.

A corporate accountant, Cr. Beswick holds a Bachelor of Commerce degree and is an Associate Member of the Institute of Chartered Accountants.

He represents Council as Deputy Chairperson on the Somerset Indoor Recreation Centre Management Committee and is a member of the Recreation Facilities Working Party. He is also a committee member of the Community Resources Centre.



## **MARK DAVIS**

Cr. Mark Davis was first elected to the Waratah-Wynyard Council in 1993. In that year he represented Council on the Wilderness Gateway Regional Tourism Association and the Somerset Indoor Recreation Centre Management Committee. He is currently Chairman of the Wynyard Playcentre Management Committee and represents Council on the regional Celebrate Tasmania Day Committee.

Vice Patron of the Somerset Soccer Club, Cr. Davis was also responsible for initiating Neighbourhood Watch in Somerset.

His interests include sport generally enjoying success in the athletics field as a Hobart Gift winner and a finalist in the prestigious Burnie Gift.

# PROFILE OF THE WARATAH-WYNYARD COUNCIL



**JOE FAGAN**

Cr. Joe Fagan was first elected to the Waratah Council in September 1987 and to the Waratah-Wynyard Council following its foundation in April 1993. He was Deputy Warden of Waratah at the time the municipalities were amalgamated and is a member of the Executive Committee of the present Council. He was also a member of the Waratah Lions Club.

Cr. Fagan is the managing director of an earthmoving and mining contract company on the West Coast of Tasmania.

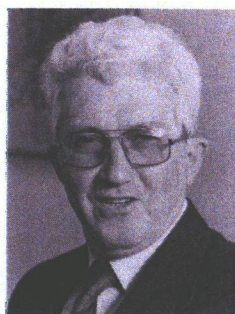


**BILL FRENCH**

Cr. Bill French was first elected to the Wynyard Council in April 1967 and, subsequently, to the Waratah-Wynyard Council in March 1993.

He was Warden from 1977 until 1984 and has also served a total of nine years as Deputy Warden.

Cr. French is also Chairman of the Board of Directors of Betta Milk Co-op Society Ltd. and the current President, and a foundation member of the Lions Club of Wynyard.



**MALCOLM FENTON**

Cr. Malcolm Fenton was first elected to the Wynyard Council in 1990 and to the Waratah-Wynyard Council in April 1993 which he currently serves as Deputy Mayor.

He has been and remains involved with numerous organisations. A Past President of the St. Brigid's Parents and Friends Association and Vice President of the Marist Regional College Parents and Friends Association, Cr. Fenton is currently a member of the Wynyard Rotary Club and President of the Wynyard Cricket Club.

He is also the immediate Past President of the Bus Proprietors Association of Tasmania.

Cr. Fenton also serves on a number of Council committees.



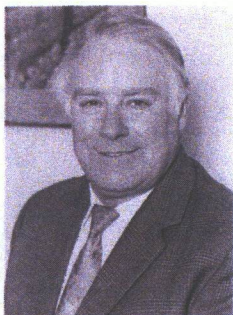
**MAX HAWLEY**

Cr. Max Hawley has been a Councillor since 1983, when he was elected to the Wynyard Council. In 1993, following its foundation he was elected to the Waratah-Wynyard Council. During his term Cr. Hawley has served on a number of Council and community committees.

Recently retired from farming at Milabena, Cr. Hawley, a Justice of the Peace, is Vice President of the Wynyard Probus Club, and Past President of the Sisters Creek and Boat Harbour Primary School Parents and Friends Associations.

A keen gardener, Cr. Hawley is also a member and Past President of the Wynyard Garden Club and a Foundation Member and Past President of the N.W. Tasmanian Lilium Society.

# PROFILE OF THE WARATAH-WYNYARD COUNCIL



## **FRANCIS RANSLEY**

Cr. Francis Ransley was first elected to the Waratah-Wynyard Council in March 1994. He has also held the position of Warden of the Burnie Port Authority for the past seven years.

An electronics engineer, Cr. Ransley is a Past President of the Wynyard Rotary Club and Past National President of the Veteran Car Club of Australia and the Australian Powerboat Association. As a powerboat driver, he still holds the Tasmanian and Australian speed records set in 1983. His present interests include restoration of veteran cars and his collection of these vehicles is one of the finest in Australia.



## **SUZAN WALSH**

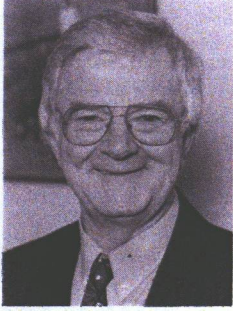
Cr. Suzan Walsh has been a Councillor for almost 12 years, having been first elected to the Waratah Council in March 1984. She was elected to the Waratah-Wynyard Council following its foundation in April 1993.

Cr. Walsh has held the offices of National Secretary, State President, State Secretary and State Treasurer of the Australian Local Government Women's Association and is one of only six people awarded Life Membership of the National Board.

She is a Director of the West North West Regional Tourism Association, represents Council on several tourism-related committees and acts as a volunteer assistant at the Wynyard Visitor Information Centre.

Cr. Walsh is a member of a range of community committees in Waratah.

## FROM THE GENERAL MANAGER



This annual report for the year ended 30th June 1995 contains details of the financial statements for 1994/95 together with a copy of the audit opinion in relation thereto.

In future years a summary of the operational plan setting out a statement of the Council's activities and its performance in respect of targets set for the preceding financial year, will form an integral part of the annual report.

The first operational plan covering 1995/96 was decided prior to the end of June 1995, and the appropriate detail will be in the annual report for next year. To assist community members in understanding the process, details of targets set for 1995/96 are included in this report for general information.

During 1994/95 Council operations were conducted on the following departmental basis:

Administration	-	Director: John Stretton
Engineering	-	Director: D.G. (Jack) Riddiford
Finance	-	Director: Narelle McAllister
Health & Building	-	Director: Renzo Turale
Planning & Development	-	Director: John Vandenberg

Information regarding grants made and benefits provided during the year are detailed in the report.

The Council would be pleased to receive representations from the community in respect of any matter covered in this report.

A handwritten signature in black ink, appearing to read 'John Gibson'.

John Gibson  
General Manager  
Wynyard  
20/11/95

# FUTURE PLANNING

## Strategic Planning

One of the major reforms introduced by the Local Government Act 1993, pursuing a goal of transferring accountability of Local Government from State Government to individual communities, was the requirement for each Council to produce a five year strategic plan for its municipal area and to review it annually.

Following community meetings and staff input, Waratah-Wynyard Council, in November 1994, produced and released its strategic plan containing the following Mission Statement:

"We aim to provide efficient and appropriate services for the Waratah-Wynyard community and to foster a cohesive, caring and co-operative environment.

We are committed to maintaining and enhancing the lifestyle of residents who enjoy the coastal, rural and recreational advantages of the area.

We will be innovative and creative in the delivery of services to our customers."

The Plan is to be implemented through a series of annual operational plans, the first of which was produced in June 1995 to apply to the 1995/96 financial year.

Targets for 1995/96 in the seven separate programme areas include:

### (1) Customer Service Programme

- Development of Corporate policies for promotion, effective media relations and uniformity in public advertising.
- Improvements to customer car parking at the Council Office.
- Setting response times for enquiries, requests and complaints and monitoring performance.
- Review of customer facilities in the Council Office to improve service and comfort.
- Production of information sheets on services subject to most frequent enquiry.
- Staff arrangements which ensure continuous customer access to all services.
- Review of procedures to improve service effectiveness and eliminate duplication.
- Production of an Information Technology Plan to upgrade existing systems.
- Implementation of a Geographic Information System.
- Production of regular information bulletins for staff and elected members.
- Improved financial information and records management provision.

### (2) Resources Programme

- Production of a 3 Year Financial Plan incorporating policies for debt, future borrowing and rating.
- Review of Budget preparation and control systems.
- Assessment of services potentially subject to competitive tendering.
- Establishment of a Community Talent Bank to assist policy and programme development.
- Production of a complete Policy Manual for the Corporation.
- Production of a Human Resources Plan incorporating employment related policies.
- Production of a Corporate Protocol Guide detailing administrative policies, operational principles, preferred performance standards and code of conduct.

### (3) Works Programme

- Preparation of priority-based rolling program for roadworks capital projects.
- Identification of a suitable road pavement management system.
- Development of policies for phased infrastructure provision in village areas and identify preliminary costs for Boat Harbour Beach and Sisters Beach.
- Review and rationalisation of policies for purchasing and management of stock, fleet and Council property.
- Discussion of resource sharing opportunities with neighbouring Councils and local authorities.

### (4) Environment Programme

- Production of a consolidated Planning Scheme for the municipal area.
- Conduct of a local forum with developers and builders to obtain external input.
- Review internal procedures to improve processing time for development applications and other land related enquiries.
- Liaise with local interest groups to encourage landcare and coastal management initiatives.
- Development and implementation of an Occupational Health and Safety risk management strategy.
- Review of waste minimisation and recycling policies.

### (5) Leisure Programme

- Recreational and cultural facilities and needs to be discussed with relevant groups and organisations.

## FUTURE PLANNING

- Use of sports facilities to be reviewed, particularly in relation to equity of access, cost recovery and management arrangements.
  - Feasibility of additional events and festivals to be investigated.
- (6) Economic Development Programme
- Development of a prospectus to encourage investment in the municipal area.
  - Preparation of an economic database of the area.
  - Participation in a Joint Authority formed to implement recommendations from a tourism study conducted in Waratah-Wynyard and Circular Head in 1994.
  - Formation of a local committee to prepare a concept plan for promotion of Waratah's heritage as a tourism feature.
- (7) Community Services Program
- Promotion of voluntarism in the community including preparation of a volunteer register.
  - Monitor service trends, review and report on adequacy of local services for youth, the aged and disabled.
  - Participation in any regional reviews of the delivery and funding of community services.

# REVIEW OF COUNCIL PROGRAMMES

## CEMETERY

During the year 86 interments took place in the Wynyard Lawn Cemetery and 8 interments in other cemeteries.

## ENVIRONMENTAL HEALTH & BUILDING CONTROL

### The Health and Building Department:-

<i>approved</i>	324 applications valued at \$13,055,468.00
<i>collected</i>	\$45,171.00 in building fees
<i>carried out</i>	145 final inspections
<i>added</i>	33 new dwellings to the roll
<i>inspected</i>	42 subdivision proposals involving 129 allotments
<i>registered</i>	64 food premises
<i>carried out</i>	298 inspections on food premises including 21 food shops not requiring registration
<i>held</i>	12 on-site food handling training sessions
<i>held</i>	22 immunisation sessions in which a total of 1182 vaccines were administered
<i>visited</i>	9 schools and immunised 335 students against rubella (german measles)
<i>inspected</i>	and licensed 11 places of public entertainment
<i>took</i>	66 samples of recreational waters for bacterial analyses
<i>investigated</i>	various complaints relating to environmental matters such as littering, pollution of waterways etc.
<i>supervised</i>	the collection of household garbage, the clearance of street bins and the cleaning of public toilets
<i>arranged</i>	for maintenance to be carried out on various council owned buildings.

## APPROVED BUILDINGS - Type and Location

<b>WYNYARD</b>		\$
Houses	22	2,171,585
Flats/Home Units	29	1,923,201
<b>SOMERSET</b>		\$
Houses	5	570,000
Flats/Home Units	11	998,500
<b>COUNTRY AREAS</b>		\$
Houses	38	3,738,660
Units	2	80,000
<b>TOTAL</b>	<b>107</b>	<b>9,481,946</b>

## OTHER BUILDINGS

Additions to Dwelling	70	1,658,550
Garages/Carports	103	622,172
Hotels	1	45,000
Factories	5	245,000
Public Buildings	4	267,500
Commercial	15	462,500
Schools	2	90,000
Rural Buildings	16	177,800
Demolitions	1	5,000
<b>TOTAL</b>	<b>217</b>	<b>3,573,522</b>

## PROPERTY REGULATION & DEVELOPMENT

- Property Certificates (Section 132)  
572 Certificates were issued
- Property Certificates (Section 337)  
446 Certificates were issued
- 49 development approvals were processed this financial year
- 54 subdivision proposals were processed this financial year.

## MUNICIPAL INSPECTOR

During the year the Municipal Inspector:

- registered 1160 dogs
- impounded 75 dogs, of which 58 were unclaimed and subsequently put down
- issued 146 fire permits
- issued 184 fire abatement notices (clearing of fire hazards on vacant lots) and arranged for 64 lots to be cleared by Council on behalf of the owner.

# REVIEW OF COUNCIL PROGRAMMES

## PLANNING AND DEVELOPMENT

Council approved 32 development applications for the year.

Significant developments approved by Council during the year included:-

- the upgrading of terminal facilities at the Burnie Airport at Wynyard.
- a 'Weather Watch' radar tower at Takone.
- a major eucalypt seedling nursery at Somerset.
- several residential developments, including 5 homes for the Cape Country Community Housing Project, Wynyard and six villa units for Southern Cross Homes, Somerset.

Subdivision activity was subdued during the year, with only two major residential subdivisions being approved. The level of interest in residential subdivision subsequently improved in the latter half of 1995.

## COMMUNITY SERVICES

### WYNYARD OUTSIDE SCHOOL HOURS CARE PROGRAMME

Established in 1992 the programme offers up to 35 places after school for children attending primary school.

Presently the service averages 25 children a day on a permanent or casual basis. Forty five families have children enrolled to attend the programme should the need arise.

The service is funded from daily fees and an annual operational subsidy from the Commonwealth Government.

School holiday programme.



## HOLIDAY PROGRAMME FOR CHILDREN

The programme caters for primary school children over the June and September school holidays and for four weeks at Christmas. It is managed and funded on a similar basis to the OSHC programme. It caters for between 15-20 children on a daily basis. Activities include craft, sport and bus excursions.

### WYNYARD CHILD CARE CENTRE

The Centre is licensed to care for 32 children between the hours of 7.30 a.m. to 6.00 p.m. Monday to Friday. Children up to the age of seven are able to be cared for.

The Centre is running at full capacity with 40 children currently on the waiting list. 110 families have 147 children enrolled at the Centre in casual, part or full time care.

The Centre comes under the administrative wing of the Waratah-Wynyard Council and a Management Committee appointed by Council. The day to day operation of the Centre is the responsibility of Ms Julie London, the director.

Eleven full time/part time/casual staff work assorted hours at the centre.

A submission is presently before the Commonwealth Government seeking funds to support an extension to the existing building to enable a further 18 places to be made available.

### WARATAH DAY CARE CENTRE

The Centre operates from a modified home in the main street. 15 children from eight families are catered for by the Centre.

Heather Whyman is in charge of the Centre and is assisted by Mandy Zeuschner and two relief workers. The Centre is administered by a Management Committee. The Waratah-Wynyard Council provides financial support services to the Centre.

### SAVAGE RIVER DAY CARE CENTRE

The Centre operates from the Neighbourhood House and is licensed to care for up to 17 children.

Fiona Anderson is in charge. She is assisted by two other part time employees together with two back-up staff.

The Centre has been providing child care for nearly ten years to families living in Savage River.

The Centre is administered by a Management Committee. The Waratah-Wynyard Council provides financial support services to the Centre.

# REVIEW OF COUNCIL PROGRAMMES

## LEARN TO SWIM

The annual programme conducted over a 6 week period covered 238 children.

Classes were offered in water orientation, basic, and beginner swimming, with ages ranging from 3 to 12 years.



## EMERGENCY SERVICE

During 1994/95 the Wynyard Unit of the local SES Squad represented the State at the National Rescue Competition, gaining a commendable fifth place, and during 1995 successfully defended its state championship title.

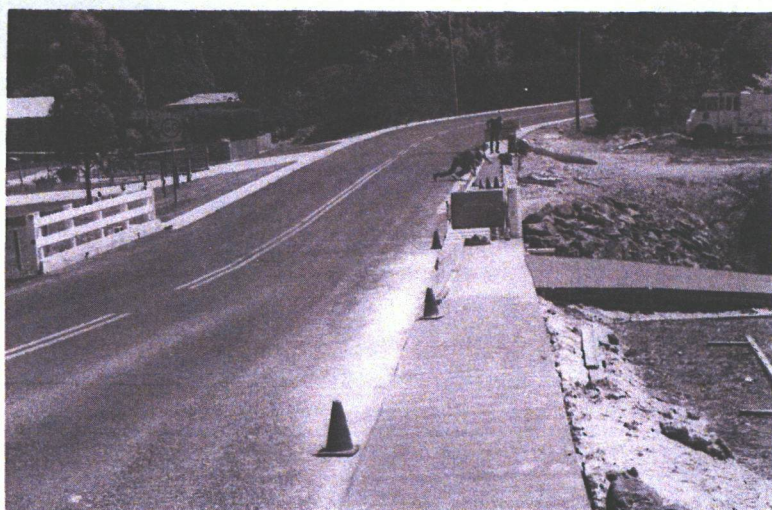
Squad membership has been maintained at 50.

Callouts totalled 37, involving 279.5 voluntary man hours.

Training commitment totalled 7928 man hours with an average 59% membership attendance.

The Municipal Emergency Plan was amended to incorporate the new Sisters Beach Bridge Emergency Management Plan.

Bridge and road upgrading works on Back Cam Road, Somerset.



## ENGINEERING FUNCTIONS

### ROAD MAINTENANCE

Road maintenance costs during the year for sealed roads were:-

Function	\$	%
Shoulder Grading	47,278	9.71
Kerb/Channel	9,580	1.97
Sweeping	494	.10
Side Entry Pit	7,022	1.44
Footpaths	35,586	7.31
Weed Control	7,148	1.47
Nature Strips	31,022	6.37
Patching	209,861	43.12
Snow Removal	913	.19
Signs	15,639	3.21
Guide Posts/Rails	9,037	1.86
Culverts	40,608	8.34
Verge Mowing	36,546	7.51
Bridges	21,444	4.41
Staff Training	8,554	1.76
Small Plant	6,001	1.23
	<b>\$486,733</b>	<b>100.0</b>

Covering 256.00 kilometres.

Road Maintenance costs during the year for unsealed roads were:-

Function	\$	%
Grading	90,356	25.98
Pot Holing	72,171	20.75
Snow Removal	980	.28
Re-Sheeting	57,193	16.44
Dysons Pit	250	.07
Verges	55,895	16.07
Culverts	21,397	6.15
Guide Posts/Rails	3,117	.90
Signs	1,304	.38
Staff Training	6,050	1.74
Bridges	13,636	3.92
Small Plant	5,226	1.50
Ballast Pit Revegetation	7,074	2.03
Ballast Pit Operation	5,408	1.56
Dust Control	7,740	2.23
	<b>\$347,797</b>	<b>100.0</b>

Covering 286.93 kilometres.

Total maintenance all roads \$834,530

Covering 542.93 kilometres.

# REVIEW OF COUNCIL PROGRAMMES

## RESERVES MAINTENANCE

Function	\$	%
Small Plant	19,018	3.01
Staff Training	18,602	2.94
Squash Centre	12,993	2.06
Wynyard Youth Centre	21,438	3.39
Learn to Swim Pool	9,573	1.51
Savage River Pool	18,000	2.85
Somerset Indoor		
Recreation Centre	22,409	3.55
Wynyard Showground	8,473	1.34
Myalla Recreation Ground	14,454	2.29
Yolla Recreation Ground	31,412	4.97
Langley Park	23,732	3.75
Somerset Recreation Ground	8,310	1.31
Boat Harbour Beach	22,937	3.63
Sisters Beach	15,433	2.44
Wynyard Recreation Ground	31,187	4.93
Frederick Street	23,975	3.79
Wynyard Gardens	160,144	25.33
Somerset Gardens	52,792	8.35
Wynyard Foreshore	12,690	2.01
Somerset Foreshore	23,353	3.69
Nursery Operations	15,867	2.51
Waratah Reserves	48,654	7.70
Waratah Recreation Centre	3,410	.54
Other Reserves	1,905	.30
Wynyard Tennis Courts	368	.06
Community Development	11,082	1.75
	\$632,211	100.0

## CAPITAL WORKS

The Capital Works Programme carried out by the Engineering Department included:-

### ROADS AND STREETS

#### Country Roads

- Two dangerous corners on Pages Road were re-aligned
- A section of Lapoinya Road, south of Nelsons Road was re-constructed
- A section of Myalla Road, west of Hills Road was re-surfaced with crushed rock
- The narrow section of Coopers Lane which was subject to flooding was widened and lifted above flood level
- Sections of Preolenna Road, Seabrook Road and Calder Road were resealed.

#### Wynyard Town

- Jenner Street between Saunders Street and Austin Street was re-constructed
- Footpath upgrading was carried out on sections of Cotton Street and Goldie Street.

#### Somerset Town/Yolla Township

- Footpath upgrading was carried out in Old Cam Road and along the Murchison Highway at Yolla
- Old Cam Road, between Henry Street and the Murchison Highway was reconstructed
- Re-sealing was carried out on sections of Arthur Street, George Street and Simpson Street.

### BRIDGE WORKS

- Numerous bridges on country roads were repaired or upgraded
- The single lane timber bridge at Sisters Beach was replaced with a two lane concrete decked bridge incorporating a footway
- The single lane timber bridge on Old Cam Road, Somerset was replaced with a two lane concrete decked bridge incorporating a footway.

### WATER SUPPLIES

- The problems of dirty water in the township of Yolla have at last been overcome using modern technology by the installation of a micro-filtration plant in a new control building on the Yolla dam.

### SEWERAGE SCHEMES

#### Wynyard

- Odour control was installed on the main pump station adjacent to Camp Creek
- Failing reticulation mains in Frederick Street and George Street were rehabilitated using the 'pipe cracking' process.

#### Somerset

- A new sludge pump was installed in the Somerset Sewerage Treatment Plant at Woody Hill Point

New two lane bridge with walkway at Sisters Beach.



# REVIEW OF COUNCIL PROGRAMMES



Work on the foreshore at Somerset - Jobskills Programme.

- Sewer reticulation was extended from Back Cam Road to serve the area of Willis Street where septic tank problems have existed for many years.

## STORMWATER DRAINAGE

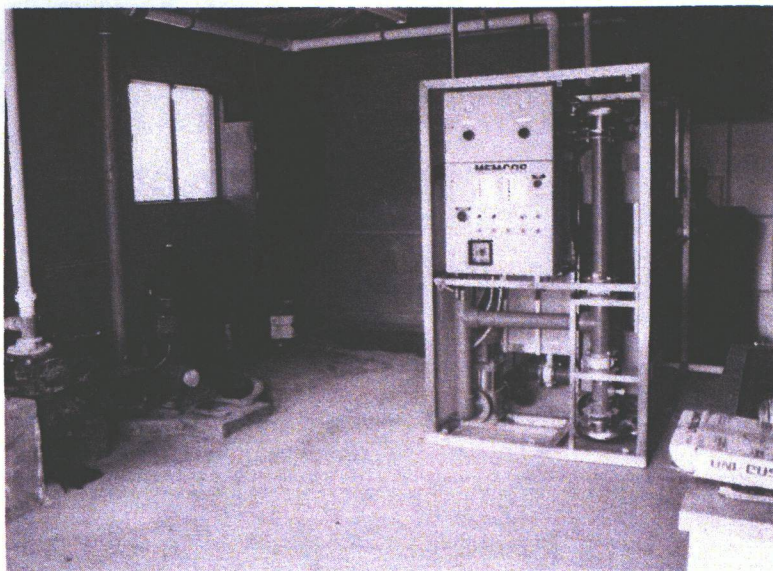
### Wynyard

- The Austin Street outfall was upgraded
- Long standing drainage problems were rectified by installation of new stormwater reticulation in sections of Jenner Street, Saunders Street, Park Street and George Street.

### Somerset

- Long standing drainage problems were rectified by installation of new stormwater reticulation in a section of Simpson Street.

New microfiltration equipment at the Yolla Water Supply.



## PARKS AND RESERVES

- Work commenced on the replacement of the rotted out oval timber seating with steel seating at the Wynyard Recreation Ground
- An area of the Wynyard Recreation Ground between the buildings where drainage problems had existed previously was upgraded and bitumen sealed
- Erosion problems on the Inglis River Foreshore adjacent to the Yacht Club were addressed by placing of a 'rip-rap' rock wall along the bank together with a rock groyne to catch moving sand
- The Council continued its programme of annually replacing damaged or decaying playground equipment with modern, colourful, safe equipment.

## SOLID WASTE MANAGEMENT

- The main municipal rubbish tip in Gibbons Street, Wynyard was closed as was the small municipal rubbish tip in Oldina Road near Yolla
- The tips have been replaced by a modern Solid Waste Transfer Station constructed opposite the Council Depot in Goldie Street, Wynyard. All solid waste is now carted for disposal at the recently constructed sanitary landfill site at Port Latta in the Circular Head Council area.

## UNEMPLOYMENT RELIEF

- The Council has for many years supported the Federal Government unemployment schemes. The funding received from Canberra over the years has helped give jobs to a great number of people and has also helped the Council carry out projects which would not be possible using normal rate revenue.
- This year the Council obtained funds under the Federal Government's Jobskills Programme which allowed the Council to employ 15 extra personnel to carry out the following works:-
  - Waratah - Tourist development project
  - Somerset - Foreshore upgrading
  - Wynyard - Inglis River walking track extension.

## ASSET MANAGEMENT

- This year the Council staff has done an initial assessment of all the assets and infrastructure for which the Council is responsible including buildings, roads, streets, recreation grounds, reserves, water supplies, sewerage schemes, drainage schemes, etc.
- The current depreciated value of all these assets is estimated at approximately \$63.6 m.

## FINANCIAL ASSISTANCE GRANTS

### GRANTS TO COMMUNITY GROUPS

	\$
Wynyard Tulip Festival Committee	3,576
Waratah-Wynyard Police & Citizens Liaison Group	905
Wynyard Municipal Band	2,500
Wynyard Visitor Information Centre	3,035
Waratah Primary School	4,848
Somerset Girl Guide Support Group	200
Cam Neighbourhood Watch	500
Savage River District High School	50
Wynyard High School	25
Somerset Child Health Association	150
Wynyard Cricket Club	800
Wynyard Play Centre	1,000
Wynyard Meals on Wheels	200
Performance Tasmania	250
Savage River Swimming Pool Management Committee	18,000
<b>Total</b>	<b>\$36,309</b>

# STATEMENT OF ACCOUNTS

Condensed version of original audited document of 28 pages

## Operating Statement for the year ended 30 June 1995

	Notes	Actual 1995 \$	Budget 1995 \$	Actual 1994 \$
<b>EXPENSES</b>				
Employee costs		2,344,883	2,532,261	2,554,563
Materials and contracts		3,487,687	3,702,501	3,109,990
Depreciation and amortisation	3	2,015,966	2,072,220	2,003,782
Carrying amount of plant and equipment sold		473,324	509,686	279,355
State Levies		373,263	373,296	335,653
Interest	4	618,679	566,629	614,318
Remissions and Discount		566,001	538,626	532,869
Other	5	328,324	264,477	273,114
<b>Total Expenses</b>		<b>10,208,127</b>	<b>10,559,696</b>	<b>9,703,644</b>
<b>REVENUE</b>				
General rates		6,736,168	6,694,526	6,460,565
User charges		832,112	873,651	711,690
Interest & Commissions		181,222	147,500	110,343
Reimbursements of expenses incurred		49,495	71,363	131,789
Government Grants	6	2,149,918	2,160,692	2,016,033
Proceeds from sales of plant and equipment		432,777	429,740	265,852
<b>Total Revenues</b>		<b>10,381,692</b>	<b>10,377,472</b>	<b>9,696,272</b>
<b>Increase (Decrease) in net assets resulting from operations</b>		<b>173,565</b>	<b>(182,224)</b>	<b>(7,372)</b>

# STATEMENT OF ACCOUNTS

## Statement of Financial Position as at 30 June 1995

	Notes	Actual 1995 \$	Actual 1994 \$
<b>CURRENT ASSETS</b>			
Cash	7	958,856	427,857
Receivables	8	632,189	489,428
Investments	9	1,000,000	1,250,000
Other	10	196,043	195,003
<b>Total Current Assets</b>	<b>2(b)</b>	<b>2,787,088</b>	<b>2,362,288</b>
<b>CURRENT LIABILITIES</b>			
Creditors	11	477,947	499,723
Borrowings	12	644,537	672,126
Provisions	13	441,532	386,161
<b>Total Current Liabilities</b>		<b>1,564,016</b>	<b>1,558,010</b>
<b>NON CURRENT ASSETS</b>			
Property, Plant & Equip.	14	63,594,324	64,288,343
Other	15	105,781	137,376
<b>Total Non-Current Assets</b>	<b>2(b)</b>	<b>63,700,105</b>	<b>64,425,719</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	16	6,089,235	6,382,723
Provisions	17	53,795	58,180
Other	18	82,466	123,700
<b>Total Non-Current Liabilities</b>		<b>6,225,496</b>	<b>6,564,603</b>
<b>NET ASSETS</b>		<b>58,697,681</b>	<b>58,665,394</b>
<b>EQUITY</b>			
Accumulated surplus		57,298,636	57,365,596
Reserves	19	1,399,045	1,299,798
<b>TOTAL EQUITY</b>		<b>58,697,681</b>	<b>58,665,394</b>
Contingency	21		
Commitments for Expenditure	22		

The above statement of financial position should be read in conjunction with the accompanying notes.

# STATEMENT OF ACCOUNTS

## Statement of Changes in Equity

For the Year Ended 30 June 1995

	ACCUMULATED SURPLUS		RESERVES		TOTAL	
	1995 \$	1994 \$	1995 \$	1994 \$	1995 \$	1994 \$
Balance at the beginning of the financial year	57,365,596	1,157,967	1,299,798	0	58,665,394	1,157,967
Adjustments due to changes in accounting policies:-						
on initial application of new accounting standards	0	56,349,586	0	1,165,211	0	57,514,797
on application of AAS 30	(89,837)	0	0	0	(89,837)	0
Adjustments for revised asset amounts in accordance with AAS 27	(51,441)	0	0	0	(51,441)	0
Adjusted Balance at beginning of financial year	57,224,318	57,507,553	1,299,798	1,165,211	58,524,116	58,672,765
Changes in Net Assets resulting from operations	173,565	(7,370)	0	0	173,565	(7,370)
Transfers to reserves	(99,247)	(134,587)	99,247	134,587	0	0
Transfers from reserves	0	0	0	0	0	0
Balance at the end of the financial year	57,298,636	57,365,596	1,399,045	1,299,798	58,697,681	58,665,394

The above statement of changes in equity should be read in conjunction with the accompanying notes.

# STATEMENT OF ACCOUNTS

## Statement of Cash Flows for the year ended 30 June 1995

	Notes	Actual 1995 \$	Actual 1994 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Payments			
Employee Costs		2,265,167	2,628,671
Materials and Contracts		3,769,701	2,743,877
State Levies		373,263	335,653
Interest		623,397	629,195
Remissions and Discounts		566,001	532,870
Other Expenses		320,474	290,667
		7,918,003	7,160,933
Receipts			
General Rates		6,752,105	6,453,469
User Charges		929,475	484,422
Interest		173,068	108,608
Reimbursements of expenses incurred		49,495	131,789
		7,904,143	7,178,288
<b>Net Cash Inflow from Operating Activities</b>	20	(13,860)	17,355
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for			
Property, Plant & Equipment		1,846,714	1,704,775
Investments		0	350,000
		1,846,714	2,054,775
Proceeds from			
Maturities of Investments		250,000	0
Sale of Assets		432,777	265,852
		682,777	265,852
<b>Net Cash Outflow from Investing Activities</b>		(1,163,937)	(1,788,923)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from Borrowing		350,000	550,000
Payments for			
Repayment of Borrowings		671,077	657,492
<b>Net Cash Outflow from Financing Activities</b>		(321,077)	(107,492)
<b>CASH INFLOWS FROM GOVERNMENT</b>			
<b>Government Grants</b>		2,029,873	2,016,034
Net Increase (decrease) in Cash Held		530,999	136,974
Cash at the Beginning of the Financial Year		427,857	290,883
<b>Cash at the End of the Financial Year</b>	7	958,856	427,857
Financing Arrangements	16		

# NOTES TO THE STATEMENT OF ACCOUNTS

## Notes to and forming part of the Financial Report 30 June 1995

### CONTENTS

Note No		Page No.
1	SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	20
2	FUNCTIONS/ACTIVITIES OF COUNCIL	22
3	DEPRECIATION AND AMORTISATION EXPENSE	23
4	INTEREST EXPENSE	23
5	OTHER EXPENSES	23
6	GOVERNMENT GRANTS AND SUBSIDIES REVENUE	23
	CURRENT ASSETS	
7	Cash	24
8	Accounts Receivable	24
9	Investments	24
10	Other	24
	CURRENT LIABILITIES	
11	Creditors	24
12	Borrowings	24
13	Provisions	24
	NON-CURRENT ASSETS	
14	Land	24
14	Land Improvements	24
14	Buildings	25
14	Furniture & Fittings	25
14	Plant & Equipment	25
14	Roads	25
14	Bridges	25
14	Water	25
14	Sewerage	25
14	Drainage	25
14	Infrastructure	25
14	Intangible	25
15	Other	25
	NON-CURRENT LIABILITIES	
16	Borrowings	25
17	Provisions	26
18	Other	26
19	RESERVES	26
20	RECONCILIATION OF INCREASE IN NET ASSETS RESULTING FROM OPERATIONS TO NET CASH INFLOWS FROM OPERATING ACTIVITIES	26
21	CONTINGENCY	27
22	COMMITMENTS FOR EXPENDITURE	27
23	SUPERANNUATION	27
24	JOINT VENTURES	27

# NOTES TO THE STATEMENT OF ACCOUNTS

## Notes to and forming part of the Financial Report 30 June 1995

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### (a) Basis of Accounting

The financial report has been prepared in accordance with Statements of Accounting Concepts, applicable Accounting Standards, including the accrual basis of accounting and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views).

Except for certain assets, including infrastructure assets, which are at current cost valuation, the report has been prepared in accordance with the historical cost convention. The accounting policies adopted are consistent with those of the previous year.

Certain assets acquired before 1 July 1993 have not been recognised in the statement of financial position because there are significant problems in determining a reliable measure of the carrying amount for those assets. The assets in question are Land Under Roads, Heritage Assets and some Land Improvements. These assets will be recognised as soon as the problems with reliable measurement are overcome.

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

All Funds through which Council controls resources to carry on its functions have been included in the financial statements of the Council.

In the process of reporting for the Waratah-Wynyard Council as a single unit, all transactions and balances between Council and special committees (e.g. loans and transfers) have been eliminated. The recording of transactions and balances for internal borrowing have also been eliminated.

#### Special Committees

Wynyard Youth Centre Committee	Revenue	15,086
	Expenses	21,439
Somerset Recreation Centre Management Committee	Revenue	14,650
	Expense	22,411
Wynyard Community Centre Management Committee	Revenue	6,138
	Expenses	10,472

#### (c) Trust Funds

Amounts received as tender deposits and retention amounts controlled by Council are included in the amount disclosed as "Other Creditors" within current liabilities until they are refunded or forfeited.

#### (d) Depreciation of Non-Current Assets

All duly recognised non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential in those assets. Land is not a depreciable asset.

Depreciation is provided for on a standard straight line basis, using rates which are reviewed each reporting period.

#### (e) Employee Entitlements

##### i) Wages & Salaries:

The amount of wages and salaries earned but not paid at balance date is recognised and brought to account as an accrual at current rates of pay.

##### ii) Annual Leave:

The amount of annual leave including on costs which is owing to employees at balance date is recognised and brought to account as a current liability at current rates of pay.

#### Change in Policy

In previous years employee entitlements to annual leave were accrued in respect of amounts owing to employees at balance date but did not include on costs such as annual leave loading and superannuation. Council now includes on costs as part of the liability in accordance with AAS 30, Accounting for Employee Entitlements. As a result, an adjustment of (\$60492) was made to accumulated surplus at the beginning of the year.

##### iii) Long Service Leave:

Liabilities for other employee entitlements, including on costs which are not expected to be settled within 12 months of balance date, are accrued as the present value of expected future payments to be made in respect of services provided by employees up to balance date. Consideration is given, when assessing future payments, to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using the appropriate indicative mid-rates on selected Commonwealth Government Securities.

#### Change in Policy

In previous years employee entitlements to long service leave were accrued in respect of employees with more than five years service and at current salary rates. Council now recognise the liability in accordance with AAS30, Accounting for Employee Entitlements. As a result, an adjustment of (\$29,345) was made to accumulated surplus at the beginning of the year.

# NOTES TO THE STATEMENT OF ACCOUNTS

iv) **Superannuation:**

The Superannuation expense for the reporting period is the amount of the statutory contribution the local government makes to the superannuation plan which provides benefits to its employees. Details of those arrangements are set out in Note 23.

(v) **Sick Leave:**

No amount is shown for non-vested sick leave as experience indicates that, on average, sick leave taken for each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods.

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

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates. Control over granted assets is normally obtained upon their receipt or upon prior notification that a grant has been secured.

In respect of uncollected rates, no provision has been made for amounts outstanding, as all are considered collectable.

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 Note 6. That Note also discloses the amount of contributions, if any, recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(g) **Acquisition of Assets**

The cost method of accounting is used for the initial recording of all acquisition of assets. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition including architect's fees and engineering design fees and all other costs incurred in getting the assets ready for use.

Non-monetary assets received in the form of grants and donations are recognised as assets and revenues at their fair value at the date of receipt.

Fair value means the amount for which an asset could be exchanged between a knowledgeable, willing buyer and a knowledgeable, willing seller in an arm's length transaction.

(h) **Revaluation of non-current assets**

The Council has adopted the following policies in relation to the revaluation of non-current assets -

- \* land and buildings are revalued on a cycle consistent with the Valuer-General's revaluations (currently every five years). Revaluations are based on the Valuer-General's assessed increments. The last such revaluation was effective from 1 July 1993.
- \* infrastructure assets, other than land and buildings, will be revalued every five years to written down replacement cost.

(i) **Non-Current Assets constructed by Council**

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

Such assets are recognised as "Work in Progress" until they become available for service.

(j) **Maintenance and Repairs**

Maintenance, repair costs and minor renewals are charged as expenses when incurred.

(k) **Investments**

Investments are recognised at cost. Interest revenues are recognised as they accrue.

(l) **Joint Ventures**

Council had no interest in joint ventures at the reporting date.

(m) **Cash**

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis, net of outstanding bank overdraft.

(n) **Inventories**

Inventories represent materials and store items intended for use by the Council. They are stated at the lower of cost and net realisable value. Costs have been assigned to inventory quantities on hand at balance date on the basis of average cost.

(o) **Comparative Information**

Where necessary comparative figures have been amended to conform with changes in presentation in the current year.

# NOTES TO THE STATEMENT OF ACCOUNTS

## WARATAH-WYNYARD COUNCIL

### Notes to and forming part of the Financial Report for the year ended 30 June 1995

Note 2 (a): Expenses, Revenues and Assets have been attributed to the following functions/activities, descriptions of which are set out in note (c)

1995 ACTUAL	ADMIN.	ROADS	REGULATORY SERVICES	RECREATION & CULTURE	COMM. SERVICES	FIRE LEVY	GARBAGE SERVICES	WATER SERVICES	SEWERAGE SERVICES	DRAINAGE SERVICES	BUSINESS UNDER-	OTHER - NOT ATTRIBUTABLE	TOTAL
EXPENSES \$	1,334,087	2,309,876	471,636	1,219,183	1,169,377	203,177	210,369	1,648,926	1,017,584	196,740	117,599	328,324	10,226,878
%	13	23	5	12	11	2	2	16	10	2	1	3	100
REVENUES \$													
GRANTS	0	756,487		188,340	233,247	0	0	118,640	0	0	0	853,204	2,149,918
OTHER	347,330	129,146	160,780	133,110	265,446	198,940	239,814	1,727,274	1,135,586	267,453	100,948	3,544,698	8,250,525
TOTAL	347,331	885,633	160,780	321,450	498,693	198,940	239,814	1,845,914	1,135,586	267,453	100,947	4,372,228	10,400,443
%	3	9	2	3	5	2	2	18	11	3	1	42	100
CHANGES IN NET ASSETS RESULTING FROM OPERATIONS													
ASSETS (Note 2(b))	5,309,994	32,607,632	128,422	10,142,836	2,557,251	0	0	5,081,196	6,103,192	4,314,553	2,555,053	0	68,800,129
													173,565
1996 BUDGET	ADMIN.	ROADS	REGULATORY SERVICES	RECREATION & CULTURE	COMM. SERVICES	FIRE LEVY	GARBAGE SERVICES	WATER SERVICES	SEWERAGE SERVICES	DRAINAGE SERVICES	BUSINESS UNDER-	OTHER - NOT ATTRIBUTABLE	TOTAL
EXPENSES \$	1,549,189	2,229,445	415,746	1,207,153	1,319,375	201,133	204,566	1,739,822	1,045,595	218,924	55,450	373,296	10,559,694
%	15	21	4	11	13	2	2	17	10	2	1	4	100
REVENUES \$													
GRANTS	0	745,303		170,870	228,236	0	0	159,000	0	0	0	857,283	2,160,692
OTHER	318,314	127,689	146,540	138,085	359,863	197,801	240,625	1,705,382	1,134,282	264,219	67,550	3,516,430	8,216,780
TOTAL	318,314	872,992	146,540	308,955	588,099	197,801	240,625	1,864,382	1,134,282	264,219	67,550	4,373,713	10,377,472
%	3	8	1	3	6	2	2	18	11	3	1	42	100
CHANGES IN NET ASSETS RESULTING FROM OPERATIONS													
ASSETS (Note 2(b))													182,224
1994 ACTUAL	ADMIN.	ROADS	REGULATORY SERVICES	RECREATION & CULTURE	COMM. SERVICES	FIRE LEVY	GARBAGE SERVICES	WATER SERVICES	SEWERAGE SERVICES	DRAINAGE SERVICES	BUSINESS UNDER-	OTHER - NOT ATTRIBUTABLE	TOTAL
EXPENSES \$	1,117,406	2,116,844	377,678	1,261,248	1,071,363	178,199	201,536	1,630,388	1,039,541	193,777	60,065	455,599	9,703,644
%	12	22	4	13	11	2	2	17	11	2	1	5	100
REVENUES \$													
GRANTS	0	867,689		101,004	226,209	0	0	50,697	0	0	0	878,398	2,123,997
OTHER	252,930	26,262	167,648	126,462	188,795	175,077	313,548	1,607,039	1,113,326	218,823	55,290	3,327,075	7,572,275
TOTAL	252,930	893,951	167,648	227,466	415,004	175,077	313,548	1,657,736	1,113,326	218,823	55,290	4,205,473	9,696,272
%	3	9	2	2	4	2	3	17	12	2	1	43	100
CHANGES IN NET ASSETS RESULTING FROM OPERATIONS													
ASSETS (Note 2(b))	923,677	33,325,590	104,111	10,127,271	2,365,606	0	0	4,928,821	6,192,481	4,371,596	256,586	4,192,268	66,788,007
													-7,372

# NOTES TO THE STATEMENT OF ACCOUNTS

2(b) Total assets shown in Note 2(a) are reconciled with the amounts shown for assets in the statement of financial position as follows:-

	1995	1994
	\$	\$
Current Assets	2,787,088	2,362,288
Non-Current Assets	63,700,105	64,425,719
	66,487,193	66,788,007

## 2(c) Component Functions/Activities

The activities relating to the Local Government's components reported at 2(a) are as follows:

### Roads

Construction, maintenance and cleaning of roads, footpaths, bridges and traffic signs.

### Regulatory Services

Administration of various by-laws, animal control, health and building regulation and town planning and development services.

### Recreation and Culture

Operation and maintenance of halls, recreation centres and various reserves.

### Community Services

Operation of various children's and, elderly citizens services, operation of refuse disposal sites, state emergency services, public conveniences and cemeteries.

### Garbage Services

Operation of rubbish collection services.

### Water, Sewerage and Drainage Services

Construction and maintenance of Council's Water, Sewerage and Drainage Works.

### Administration

Operation and maintenance of Council Chambers, administration offices and depots.

## 3. DEPRECIATION AND AMORTISATION EXPENSE

	Actual 1995 \$	Budget 1995 \$	Actual 1994 \$
<b>Depreciation</b>			
Land Improvements	28,522	25,000	23,203
Buildings	250,325	245,000	240,200
Furniture and Fittings	71,997	84,120	79,230
Plant and Equipment	115,475	129,600	129,065
Roads	998,697	1,005,000	983,252
Bridges	152,486	160,000	153,716
Water, Sewerage & Drainage Works	329,634	355,000	327,773
Other Infrastructure	67,830	67,500	66,843
<b>Amortisation</b>			
Intangible Asset	1,000	1,000	500
	2,015,966	2,072,220	2,003,782

	Actual 1995 \$	Budget 1995 \$	Actual 1994 \$
<b>4. INTEREST EXPENSE</b>			
Interest	618,679	566,629	614,318
	618,679	566,629	614,318

### Public Bodies Assistance Act Loans

Interest partially or fully subsidised by State Government have not been recognised as a Council expense.

Gross Amount of

Interest	74,440	74,440	75,854
Less Amount subsidised	72,850	72,850	74,185

Amount paid by Council  
(included in Interest)

	1,590	1,590	1,669
--	-------	-------	-------

## 5. OTHER EXPENSES

Other Expenses includes:

Auditor's remuneration			
Audit Fee		19,450	21,600
Donations		7,964	19,371
Councillors Emoluments		34,000	50,240

## 6. GOVERNMENT GRANTS AND SUBSIDIES REVENUE

Grants were received in respect of the following:

	Actual 1995 \$	Budget 1995 \$	Actual 1994 \$
<b>Roads</b>			
State Government			
Road Grants	550,829	550,700	524,093
State Government			
Bridge Funding	205,658	194,603	131,006
Local Capital Works			
Program			
- Federal Grant	0	0	129,291
Blackspot Program			
- State Road Grant	0	0	58,734
Jobskills Funding	0	0	22,118
Other	0	0	2,447
	756,487	745,303	867,689

### Community Services

Children's Services	202,587	205,756	196,441
Disadvantaged Persons			
Units- Federal Grant	0	0	21,061
Home and Community			
Care Bus - State Grant	6,572	4,480	7,506
Jobskills Funding	22,800	18,000	1,200
SES - Road Accident			
Rescue Funds	1,288	0	0
	233,247	228,236	226,208

### Recreation and Culture

Jobskills Funding	136,840	120,870	92,504
Other	51,500	50,000	8,500
	188,340	170,870	101,004

# NOTES TO THE STATEMENT OF ACCOUNTS

	Actual 1995 \$	Budget 1995 \$	Actual 1994 \$
<b>Water</b>			
Rivers and Water Supply Commission Subsidy	0	0	50,697
Yolla Water Scheme Funding	118,640	159,000	0
	118,640	159,000	50,697

## Grants to Council as a Whole

Tax Sharing Grants	853,204	857,283	770,435
	853,204	857,283	770,435

<b>Total Grants Revenues</b>	<b>2,149,918</b>	<b>2,160,692</b>	<b>2,016,033</b>
----------------------------------	------------------	------------------	------------------

Government funds received in relation to pensioner rates of \$320,260 were treated in the Operating Statement as rate revenue.

Grants recognised as revenue during the reporting period which were obtained on the condition that they be applied in a specified manner but had yet to be totally expended in that manner as at the report date were:

	Actual 1995 \$	Actual 1994 \$
Bridge Funding Grant remaining	30,049	35,058
	1995 \$	1994 \$

## 7. CURRENT ASSETS - CASH

Cash	2,500	2,500
Trading Account	955,065	50,000
Cash Management Account	0	375,357
Road Accident Trust Account	1,291	0
	958,856	427,857

## 8. CURRENT ASSETS - ACCOUNTS RECEIVABLE

	1995 \$	1994 \$
Rates and Charges	227,123	252,696
Other Debtors	405,066	236,732
	632,189	489,428

## 9. CURRENT ASSETS - INVESTMENTS

Term Deposits	1,000,000	1,250,000
---------------	-----------	-----------

## 10. CURRENT ASSETS - OTHER

Post Office Stock	1,313	714
Stores and Materials	137,407	110,195
Accrued Income	2,175	4,624
Prepayments	13,915	26,704
Deferred expenses - Valuation Fees	41,233	52,766
	196,043	195,003

## 11. CURRENT LIABILITIES - CREDITORS

	1995 \$	1994 \$
Trade Creditors	199,553	196,256
Accrued Expenses	229,335	225,763
Prepaid Income	10,396	53,706
Trust Deposits	38,663	23,998
	477,947	499,723

## 12. CURRENT LIABILITIES - BORROWINGS

	1995 \$	1994 \$
<b>Secured</b>		
Bank Loans	644,537	672,126
	644,537	672,126

Details of security relating to each of the secured liabilities are set out in Note 15.

## Public Bodies Assistance Act Loans

Loans partially or fully subsidised by State Government have not been recognised as a Council liability.

Gross Amount of Loans	11,746	11,278
Less Amount subsidised	(10,879)	(10,495)

<b>Amount owing by Council (included in liabilities)</b>	<b>867</b>	<b>783</b>
--	------------	------------

## 13. CURRENT LIABILITIES - PROVISIONS

Provisions for Annual Leave	193,922	201,641
Provision for Long Service Leave	247,610	184,520
	441,532	386,161

## 14. NON CURRENT ASSETS - Property, Plant and Equipment

<b>Land</b>		
At valuation	4,495,050	4,507,050
At cost	6,679	0
	4,501,729	4,507,050

Land under roads has not been brought to account due to significant practical problems with determining a reliable measure.

## Land Improvements

At Valuation	48,300	48,300
At cost	330,703	274,954
Less Accumulated Depreciation	(94,186)	(65,664)
Work in Progress	139,564	0
	424,381	257,590

Land values were obtained from the Valuer-General as at 1 July 1993.

Valuations for Land Improvements were determined by Council's Engineers as at 1 July 1993 and are based on current replacement cost.

# NOTES TO THE STATEMENT OF ACCOUNTS

	1995 \$	1994 \$
<b>Buildings</b>		
At valuation	16,076,136	16,169,736
At cost	896,673	253,389
Less Accumulated Depreciation	(6,842,474)	(6,640,083)
Work in Progress	0	413,488
	<b>10,130,335</b>	<b>10,196,530</b>

Valuations of buildings were determined by Richard McQueen AVLE (Val) of the Australian Valuation Office. These valuations were performed in April 1994 as at 30 June 1994.

<b>Furniture and Fittings</b>		
At cost	472,167	420,445
Less Accumulated Depreciation	(288,128)	(219,011)
Work in Progress	4,500	840
	<b>188,539</b>	<b>202,274</b>

<b>Plant and Equipment</b>		
At valuation	0	257,258
At cost	2,593,273	2,324,982
Less Accumulated Depreciation	(809,282)	(753,833)
	<b>1,783,991</b>	<b>1,828,407</b>

Valuations for plant and equipment were determined by Council's Engineers as at 1 July 1993 and are based on current replacement cost.

<b>Roads</b>		
At valuation	55,207,523	55,299,283
At cost	1,010,187	541,665
Less Accumulated Depreciation	(28,434,593)	(27,487,982)
Work in Progress	30,556	40,689
	<b>27,813,673</b>	<b>28,393,655</b>

Valuations for roads were determined by Council's Engineers as at 1 July 1993 and are based on current replacement cost.

<b>Bridges</b>		
At valuation	6,693,642	6,742,450
At cost	154,055	20,000
Less Accumulated Depreciation	(2,938,910)	(2,827,437)
	<b>3,908,787</b>	<b>3,935,013</b>

Valuations for bridges were determined by Council's Engineers as at 1 July 1993 and are based on current replacement cost.

<b>Water</b>		
At valuation	7,834,050	7,834,050
Less Accumulated Depreciation	(3,219,226)	(3,085,791)
Work in Progress	159,628	0
	<b>4,774,452</b>	<b>4,748,259</b>

Valuations for water assets were determined by Council's Engineers as at 1 July 1993 and are based on current replacement cost.

	1995 \$	1994 \$
<b>Sewerage</b>		
At cost	116,014	0
At valuation	7,006,151	7,006,151
Less Accumulated Depreciation	(3,056,574)	(2,936,018)
	<b>4,065,591</b>	<b>4,070,133</b>

Valuations for sewerage assets were determined by Council's Engineers as at 1 July 1993 and are based on current replacement cost.

<b>Drainage</b>		
At valuation	6,204,713	6,204,713
At cost	67,338	48,732
Less Accumulated Depreciation	(1,966,212)	(1,890,573)
	<b>4,305,839</b>	<b>4,362,872</b>

Valuations for drainage assets were determined by Council's Engineers as at 1 July 1993 and are based on current replacement cost.

<b>Infrastructure</b>		
At cost	2,090,741	2,079,812
Less Accumulated Depreciation	(397,234)	(329,403)
Work in Progress	0	31,651
	<b>1,693,507</b>	<b>1,782,060</b>

Infrastructure consists of assets which do not fall within the other asset categories. Examples include Sewerage Treatment Plants and air conditioning units.

<b>Intangible</b>		
At cost	5,000	5,000
Less Accumulated Amortisation	(1500)	(500)
	<b>3,500</b>	<b>4,500</b>

<b>Total Property, Plant and Equipment</b>	<b>63,594,324</b>	<b>64,288,343</b>
--	-------------------	-------------------

## 15. NON CURRENT ASSETS - OTHER

Rates and Charges		
- Long Term Debtors	23,315	13,676
Deferred Expenses		
- Valuation Fees	82,466	123,700
	<b>105,781</b>	<b>137,376</b>

## 16. NON CURRENT LIABILITIES - BORROWINGS

<b>Secured</b>		
Bank Loans	6,089,235	6,382,723
	<b>6,089,235</b>	<b>6,382,723</b>

Public Bodies Assistance Act Loans Loans partially or fully subsidised by State Government have not been recognised as a Council liability.

Gross Amount of Loans	484,845	496,591
Less Amount subsidised	(472,072)	(482,952)
<b>Amount owing by Council (included in Liabilities)</b>	<b>12,773</b>	<b>13,639</b>

# NOTES TO THE STATEMENT OF ACCOUNTS

	1995 \$	1994 \$
<b>Security for Borrowings</b>		
The bank loans are secured over the general rates of the council.		
<b>Financing arrangements</b>		
Unrestricted access was available at the reporting date to the following lines of credit:		
Total facilities		
Bank Overdraft	250,000	250,000
Used at reporting date		
Bank Overdraft	0	0
Available at reporting date		
Bank Overdraft	250,000	250,000
<b>17. NON CURRENT LIABILITIES - PROVISIONS</b>		
Provision for Long Service Leave	53,795	58,180
<b>18. NON-CURRENT LIABILITIES - OTHER</b>		
Deferred Expenses - Valuation Fees	82,466	123,700
<b>19. RESERVES</b>		
<i>Composition:</i>		
Asset Acquisition	774,714	774,714
Road Resealing	296,733	296,733
Water Reserve	250,221	182,273
Public Open Space	12,270	11,020
Bridge Funding	65,107	35,058
	1,399,045	1,299,798
<b>Movements:</b>		
<b>Asset Acquisition</b>		
Balance at the beginning of the financial year	774,714	774,714
Amount transferred from accumulated surplus	0	0
Amount transferred to accumulated surplus	0	0
Balance at the end of the financial year	774,714	774,714
<b>Road Resealing</b>		
Balance at the beginning of the financial year	296,733	296,733
Amount transferred from accumulated surplus	0	0
Amount transferred to accumulated surplus	0	0
Balance at the end of the financial year	296,733	296,733

	1995 \$	1994 \$
<b>Water</b>		
Balance at the beginning of the financial year	182,273	82,744
Amount transferred from accumulated surplus	67,948	99,529
Amount transferred to accumulated surplus	0	0
Balance at the end of the financial year	250,221	182,273
<b>Public Open Space</b>		
Balance at the beginning of the financial year	11,020	11,020
Amount transferred from accumulated surplus	1,250	0
Amount transferred to accumulated surplus	0	0
Balance at the end of the financial year	12,270	11,020
<b>Bridge Funding</b>		
Balance at the beginning of the financial year	35,058	0
Amount transferred from accumulated surplus	30,049	35,058
Amount transferred to accumulated surplus	0	0
Balance at the end of the financial year	65,107	35,058
<b>Total Reserves</b>	1,399,045	1,299,798
<b>20. RECONCILIATION OF INCREASE IN NET ASSETS RESULTING FROM OPERATIONS TO NET CASH INFLOW FROM OPERATING ACTIVITIES</b>		
Increase in Net Assets resulting from Operations	173,565	(7,372)
<i>Items not involving Cash</i>		
Depreciation and Amortisation expense	2,015,966	2,003,782
<i>Change in Operating Assets and Liabilities</i>		
Receivables	(111,166)	(104,487)
Other Current Assets	26,771	(206,194)
Creditors	(63,009)	314,763
Provisions	(38,850)	(1,697)
Stock on Hand	(27,811)	21,091
<i>Inflows from Government</i>		
Government Grants	(2,029,873)	2,016,033)
<i>Investing Activity</i>		
Loss on sale of plant and equipment	40,547	13,502
	(13,860)	17,355

# NOTES TO THE STATEMENT OF ACCOUNTS

## Reconciliation of Cash:

For the purposes of tax Statement of Cash Flows cash includes cash on hand and cash at bank

	Actual 1995 \$	Actual 1994 \$
Cash on Hand and at Bank	958,856	427,857
	<b>958,856</b>	<b>427,857</b>

## 21. CONTINGENCY

Council holds bank guarantees for the following:

Security deposits and retentions	2,597	10,884
Building, frontage, landscaping/ subdivision	119,338	52,000
	<b>121,935</b>	<b>62,884</b>

These guarantees have not been recognised as assets as it is uncertain, and unlikely, that council will require these funds.

## 22. COMMITMENTS FOR EXPENDITURE

There are no commitments for expenditure at 30 June 1995

## 23. SUPERANNUATION

The Waratah-Wynyard Council contributes in respect of its employees to a defined benefits superannuation plan established in respect of all local governments in the State. In accordance with statutory requirements, Council contributes to the Municipal Employees Assurance Scheme amounts determined

by the Plan's actuary. As such, assets accumulate in the Plan to meet members' benefits as they accrue. If the assets of the Plan were insufficient to satisfy benefits payable to beneficiaries, the Council would be required to meet its share of the deficiency. The audited general purpose financial report of the Plan as at 30 June 1994, which was not subject to any audit qualification, indicates that the assets of the Plan are sufficient to meet the accrued benefits. No liability of the Council has been recognised as at the reporting date in respect of superannuation benefits for its employees. The general purpose financial report of the Plan discloses that the most recent actuarial assessment of the Plan was undertaken as at 1 September 1993, by AMPCASS Consulting Pty Ltd, and that the actuary indicated that without improvements to benefit conditions, or other unanticipated events, current contribution rates would be sufficient to meet members' benefits as they accrue.

The amount of contributions paid by the Council to the Municipal Employees Assurance Scheme during the reporting period was \$190,935.12.

Council also contributes to Tasplan for its employees, however Tasplan is not a defined benefits superannuation plan and therefore Council is not responsible for any deficiencies that may occur. The amount of contributions paid by the Council during the reporting period was \$74,864.90.

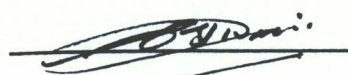
## 24. JOINT VENTURES

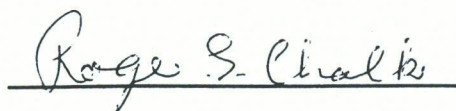
Waratah-Wynyard Council has no interests in any unincorporated joint ventures.

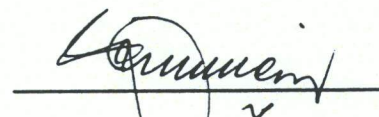
## STATEMENT OF COUNCILLORS AND THE GENERAL MANAGER

In our opinion:

- the financial report set out on pages 1 to 27 present fairly the financial position of the Waratah-Wynyard Council as at 30 June 1995 and the results of its operations for the year then ended in accordance with Statement of Accounting Concepts and applicable Accounting Standards, and
- the financial report has been prepared in accordance with the requirements of the Local Government Act 1993.

  
Mayor  
(C.G. DIXON)

  
Councillor  
(R.G. CHALK)

  
Acting General Manager  
(JOHN STRETTON)

Dated 27th October, 1995

# AUDIT REPORT

## Scope

In accordance with the provisions of the Financial Management and Audit Act 1990, I have audited the financial statements of the Waratah-Wynyard Council for the year ended 30 June 1995 comprising Operating Statement, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and notes thereto. The Council is responsible for the preparation and presentation of the statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them to the Council.

The audit has been conducted in accordance with Australian Auditing Standards to provide a reasonable level of assurance as to whether the financial statements are free of material mis-statement. My 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 required by Section 40 of the Financial Management and Audit Act 1990, as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Consensus Views) and applicable legislation so as to present a view which is consistent with my understanding of the financial position of the Waratah-Wynyard Council, the results of its operations and cash flows.

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

## Audit Opinion

In my opinion, the financial statements of Waratah-Wynyard Council have been drawn up in accordance with the Local Government Act 1993, applicable Accounting Standards and other mandatory professional reporting requirements so as to present fairly the financial position of the Council as at 30 June 1995 and the results of its operations and cash flows for the year then ended.

This opinion relates solely to the financial statements contained on pages 1 to 28.



A handwritten signature in dark ink, appearing to read 'A J McHugh'.

A J McHugh

**AUDITOR-GENERAL**

31 OCTOBER 1995

HOBART