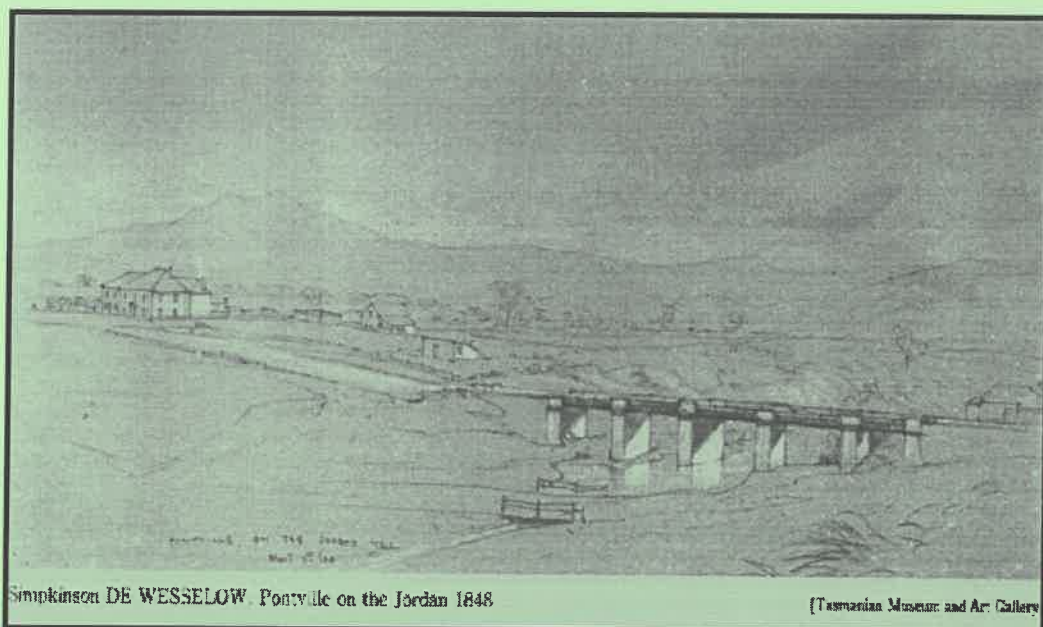


1994-1995



Simpkinson DE WESSELOW. Pontville on the Jordan 1848

[Tasmanian Museum and Art Gallery]

Brighton Council ANNUAL REPORT 1994-1995



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Financial Report (Blue Papers)

Audit Opinion

Grants and Benefits approved

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## MESSAGE FROM THE MAYOR:

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I am pleased to be able to introduce the Council's First Annual Report and with the "new " Brighton Council now just over two (2) years old, I am well pleased with our achievements.

This report relates to those achievements during the year 1st July 1994 until 30th June 1995.

Council has been aware of the need for consultation with the community and has invited the community to participate in many activities during the year and it is hoped that the participation rate will increase in the future.

It has been as a result of the new Local Government Act that Council has endeavoured to obtain more input from the community, because the new Act now makes Council accountable to the Electors of the Municipality and not the Minister or the Government as was previously the case under the old Act.

The Council has been successful in achieving its objectives during the year and I would like to express my appreciation to the Professional managers that are employed by Council and to the Staff that have enabled Council to be able to provide the level of service that we do.

Further, I would also like to commend the work of your elected Councillors, because they have worked tirelessly over the year and their efforts are greatly appreciated.

The "new" Brighton Council has become a leader in dealing with Environmental issues and we are proud of our record which includes the following:-

- Nursery at the Bridgewater Wastewater Treatment Plant.
- Commencement of Planning for the Spray irrigation program from the Brighton Sewerage Lagoon.
- The development of an Environment report for the Municipality.
- Continued improvements to the Waste Management Program, a program that already have won the Council two Awards.

Council is also keen to ensure that the potential of land zoned for Industrial purposes is properly realised and we will be embarking on a Promotional Program during 1995/96. There is a significant amount of undeveloped land that is protected by a Buffer Zone and suitable for many different types of development and it is land that will be actively promoted by Council with the assistance of Tasmanian Development and Resources.

As the Brighton Municipality is subject to an unacceptable high employment rate, the Council has been actively involved in the Labour Market Projects that have been offered by the Commonwealth through their Working Nation Program.

## **MESSAGE FROM THE MAYOR (CONT'D.)**

Council has already engaged more than forty (40) Jobskills participants for many different projects and will soon be engaging another forty (40) with further intakes during the latter part of next year.

The experience and training provided to the participants is invaluable and hopefully will assist with the employment opportunities for those involved.

Council is also concerned with the young and the elderly in our community and is actively associated with the Bridgewater High School and the Beacon Foundation in a project that will endeavour to provide that no student from Bridgewater High School will go on the dole in 1996. This is done by firstly, encouraging students to go on to further education, and secondly by finding permanent jobs for the students.

The Council is proud to be associated with the Brighton Rotary Club and the development of fifteen (15) units at Brighton which will be available to Elderly Citizens and will enable them to enjoy their twilight years in the community in which they will remain.

Cr. Tony Foster,  
**MAYOR.**

20th October 1995

## COUNCILLOR'S PROFILE



**Cr. Geoff Taylor** (Deputy Mayor)  
*Executive Committee*  
*Hobart Metropolitan Councils Association*  
*Strategic Plan Working Groups*



**Cr. Campbell Gunn**  
*Parks & Recreation Committee*  
*Derwent Valley & Lower Midlands Regional Association*  
*Strategic Plan Working Groups*



**Cr. Philip Owen**  
*Executive Committee*  
*Hobart Metropolitan Councils Association*  
*Brighton Planning Committee*  
*Strategic Plan Working Groups*



**Cr. Edna Scott**  
*Parks & Recreation Committee*  
*Brighton Senior Citizens Management Committee*  
*Bridgewater High School Council*  
*Gagebrook Primary School Council*  
*Strategic Plan Working Groups*



**Cr. Tony Foster** (Mayor)  
*Executive Committee*  
*Hobart Metropolitan Councils Association*  
*Brighton Planning Committee*  
*Enterprise Bargaining Committee*  
*Strategic Plan Working Groups*



**Cr. Roger Manton**  
*Parks & Recreation Committee*  
*Strategic Plan Working Groups*



**Cr. Lois Rainbird**  
*Bridgewater Community Centre Advisory Committee*  
*Brighton Junior Council*  
*Strategic Plan Working Groups*



**Cr. John Bush**  
*Hobart Metropolitan Councils Association*  
*Brighton Planning Committee*  
*Enterprise Bargaining Committee*  
*Bridgewater Community Sporting Complex Management Committee*  
*Strategic Plan Working Groups*

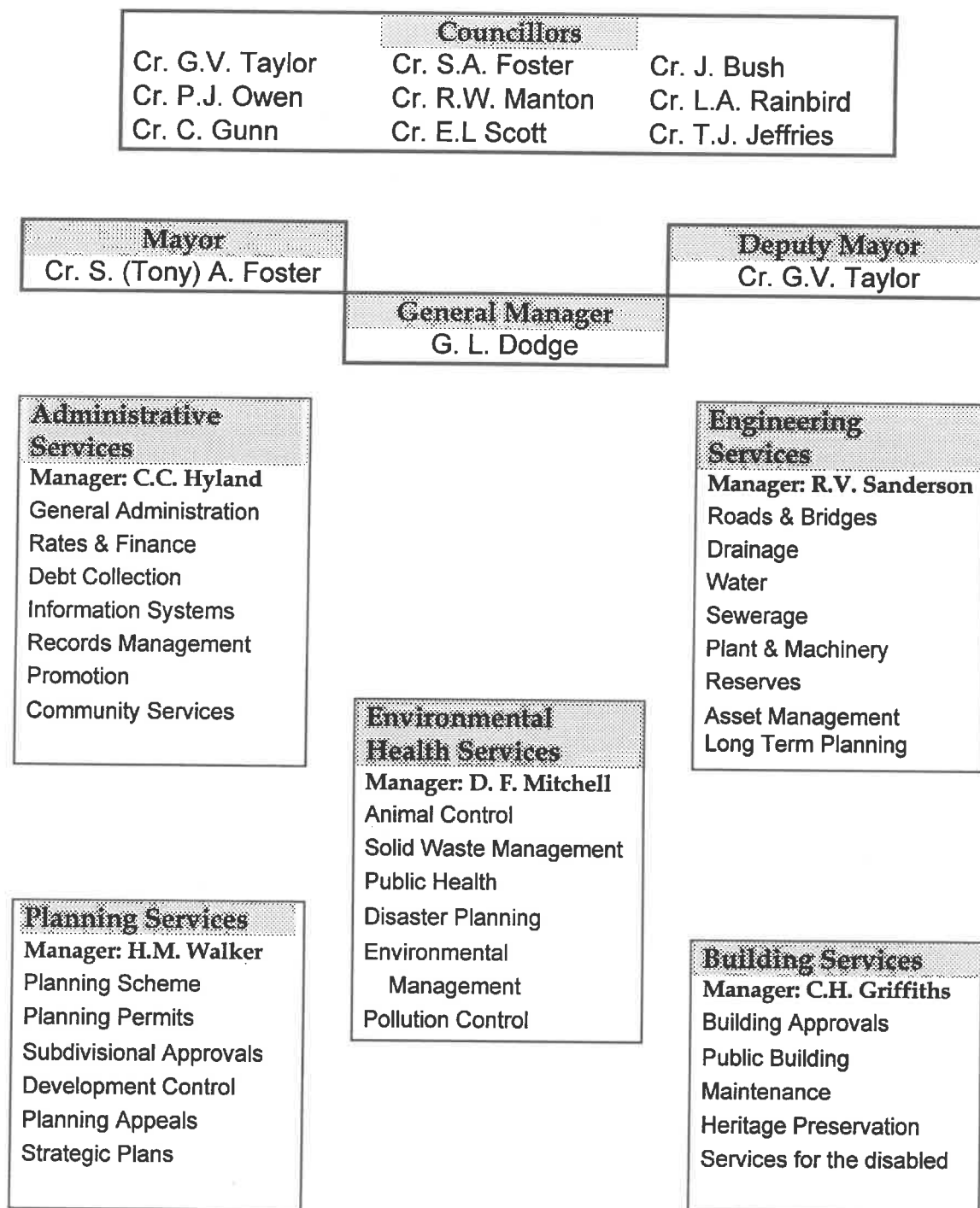


**Cr. Ted Jeffries**  
*Parks & Recreation Committee*  
*Brighton Planning Committee*  
*Environment Advisory Committee*  
*Strategic Plan Working Groups*

## FUNCTIONAL ORGANISATION CHART

### *Brighton Community*

#### BRIGHTON COUNCIL



## COMMUNICATION NETWORK INVOLVING COUNCIL AND COMMUNITY PARTICIPANTS

Details of committees, working groups and organisations.

|                                                           |                                                      |
|-----------------------------------------------------------|------------------------------------------------------|
| Full Council                                              | Councillors only                                     |
| Executive Committee                                       | Councillors only                                     |
| Brighton Planning Committee                               | Councillors only                                     |
| Parks & Recreation Committee                              | Councillors only                                     |
| Bridgewater Community Centre<br>Advisory Committee        | Councillors,<br>community representatives            |
| Enterprise Bargaining Committee                           | Councillors, management<br>and staff representatives |
| Senior Officers Group                                     | Senior Management                                    |
| Occupational Health & Safety Committee                    | Management & Staff<br>representatives                |
| H.A.C.C. Management Committee                             | Brighton Home Nursing Auxiliary<br>and Senior Staff  |
| Children's Services Support Group                         | Management, Staff,<br>Community Representative       |
| Strategic Plan Working Groups                             | Councillors & Senior Staff                           |
| Solid Waste Management Committee                          | Councillors & Senior Staff                           |
| Promotion of Municipality Working Group                   | Councillors & Senior Staff                           |
| Environment Advisory Committee                            | Councillor, Staff, Community<br>Representatives      |
| Youth Activities Service Advisory<br>Management Committee | Management & Community<br>representative             |

Council also have elected members representation on the following organisations:-

Hobart Metropolitan Councils Association  
Brighton Senior Citizens Management Committee  
Brighton Junior Council  
Derwent Valley & Lower Midlands Regional Association  
Bridgewater High School Council  
Bridgewater Community Sporting Complex Management Committee  
Gagebrook Primary School Council.

## **GENERAL MANAGER'S REPORT:**

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1994/95 saw the continued transformation from the "old" Brighton to the "new" Brighton and the following sections detail Council's activities for the last year.

Although, the issue of Water Meters received unfavourable publicity during the year, the future means that for the first time ever, Council will have a true user pays system for water consumption and the activities during the last year will ensure the success of the future policy.

During the year consultation was conducted with the community in regard to the preparation of Council's first formal Strategic Plan.

As a consequence of the above, the Plan was adopted by Council on 16th January 1995. The input from the community provided valuable information for Council and the final document reflects the views submitted at the public consultation sessions that were held around the municipality.

The Council formed a number of Working Groups that addressed the Goals and Strategies that were contained in the Strategic Plan and the Working Groups have been actively involved in ensuring that the goals will be achieved and these have been incorporated in our Operational Plan and the Annual Review of programs that are contained in this document.

During the last year, there were a number of issues being addressed by Local Government, which will have a significant impact on Council in the future.

The Federal Government report on National Competition Policy will create changes in the structure of Local Governments throughout the nation and Brighton Council last year restructured its outside workforce and is now in a better position to meet the challenges detailed in that report. During 1995/96, changes will also be made to the Office Staff Structure to ensure that Council complies with the National Competition Policies.

During the year, Local Government was also subject to a major report on Water, Sewerage and Drainage and in the south, on Waste Management. Both reports are currently being analysed and both have the potential to make further dramatic changes to the way that these services are currently being delivered.

The Annual report will be submitted to the Annual General Meeting which is scheduled to be held on Monday, 27th November 1995.

Geoff Dodge,  
**GENERAL MANAGER.**

20/10/95



## OPERATIONAL PROGRAM SUMMARY

### ENGINEERING SERVICES:

Roads  
Bridges  
Water  
Sewerage  
Plant & Machinery  
Reserves  
Asset Management  
Long Term Planning

### ENVIRONMENTAL HEALTH SERVICES:

Animal Control  
Solid Waste Management  
Public Health  
Disaster Planning  
Environmental Management  
Pollution Control

### ECONOMIC DEVELOPMENT:

Building Approvals  
Rural Property Numbering  
Heritage Preservation  
Planning Services

### ADMINISTRATIVE SERVICES:

Promotion  
Rates & Finance  
Debt Collection  
Information Systems  
Records Management  
Human Resources

### COMMUNITY SERVICES:

Long Day Care Centre  
Family Day Care  
Vacation Care  
Youth Activities Service  
Aged Care  
Cultural Mapping  
Labour Market Programs

## **ANNUAL REVIEW OF PROGRAMS**

### **ENGINEERING SERVICES**

#### **Roads**

- Sealing works were undertaken on several gravel roads, Harris Road and Honeywood Drive and portions of Baskerville Road and Back Tea Tree Road.
- A cul-de-sac off Sun Valley Drive, Old Beach was sealed with kerb and channel and footpaths.
- Footpaths were installed in Andrew Street and along part of the Midland Highway, Brighton.
- Kerb and channel, stormwater and footpath were installed along part of Jetty Road, Old Beach.

#### **Bridges**

- Timber girders, decking and rails were replaced on Council's largest bridge, the Cove Hill Road bridge over the Jordan River.

#### **Water**

- A small high level reservoir was installed on Horton Hill with supply mains to Briggs Road and Honeywood Drive.
- Major extensions to water district boundaries were approved by the Hobart Regional Water Board.
- The installation of water meters was completed for properties in Old Beach and Old Bridgewater.

#### **Sewerage**

- Alarm call-outs and flow-meters were installed in several pump stations.
- Work began on the Brighton Sewage secondary treatment ponds and rising main; part of the Brighton Sewage effluent re-use project to remove sewage effluent discharge from the Jordan River.

## **ANNUAL REVIEW OF PROGRAMS**

### **ENGINEERING SERVICES (CONT'D.)**

#### **Plant & Machinery**

- Plant rationalisation was completed with major items such as grader, truck, roller, tractor, sold and replaced by contract hire.

#### **Reserves**

- Major improvements to the Pontville Park Equestrian area were undertaken utilising Council and Jobskills resources. Improvements included a dressage and show jumping area, a dog showing ring, a multi-purpose kiosk building and water bore.
- Playgrounds were rationalised in the Bridgewater and Gagebrook area with new equipment installed at several locations in those areas and at Old Beach.
- Construction of a tree nursery at the Bridgewater Sewage Treatment Plant was commenced.

#### **Asset Management**

- Asset valuations were completed.
- maintenance management programs were established for playgrounds, reservoirs, sewage pump stations and the Bridgewater Sewage Treatment Plant.

#### **Long Term Planning**

- A pavement management system was implemented for the road network
- Aerial photography was used covering part of the municipality to provide digital mapping information.
- A G.I.S. system was installed for access and planning of data and resources.

## ANNUAL REVIEW OF PROGRAMS

### ENVIRONMENTAL HEALTH SERVICES

#### Animal Control

- Income for dog registrations was 50% greater than 1993/1994.

- 529 Dogs impounded compared to:-

394 Hobart  
427 Clarence  
660 Glenorchy

It should be recognised that Brighton has only 1 Ranger as opposed to 2 in each of the above Cities.

- There were over 250 dog complaints, although, as many complaints are taken in the field and not necessarily recorded, this number is understated. From 1995/96, all dog complaints will be recorded.
- There were 45 successful prosecutions for failure to pay dog registrations.
- There were some 12 complaints of straying stock.
- There were 4 instances of stock impounding
- 26 kennel licences were issued.

#### Solid Waste Management

- Solid Waste being disposed of at landfill in 1994/95 was 24% less than in 1992/93, prior to Council's waste minimisation programme.
- At the end of the year Council entered into a contract with Pacific Waste Management for the management of the entire Solid Waste Operations.

It is anticipated that this initiative will not only provide better co-ordination of the service and consequently a reduction in waste to landfill, but also result in an estimated saving of \$23,000 in 1995/96.

- Participation in kerbside recycling during 1994/95 was 65%.
- The number of products which can be recycled increased and now includes a wider variety of plastics, steel cans and most paper/cardboard products.

## **ANNUAL REVIEW OF PROGRAMS**

### **ENVIRONMENTAL HEALTH SERVICES (CONT'D.)**

#### **Public Health**

- Monthly immunisation clinics were conducted at the Green Point Medical Centre, with 2,760 vaccinations being administered compared to 915 for the previous year. Some 300 children were vaccinated through the annual school campaign.
- 75 vacant sites were inspected for approval to install a septic tank and a further 21 assessments were undertaken for subdivision approval.
- The 29 food premises were routinely inspected on a risk basis, i.e. the most hygienic premises were inspected less than those with outstanding work or of concern to Council.
- Regular food handlers education programmes were undertaken.
- Whilst a number of food related complaints were received, there were none which led to prosecution.

Council undertook sampling of a wide range of foods, either as routine or as a result of complaints.

- Council investigated a number of isolated cases of prescribed notifiable diseases, none of which appeared to be related to food premises or any outbreak.
- Of the large number of public health complaints, there were a number of Notices issued, although none led to prosecution.
- Routine inspection and licensing was undertaken for Places of Public Entertainment, Skin Penetration and Caravan occupation.
- Statutory assessment of plans and inspection of plumbing work was undertaken, which was complicated by the introduction of the new Plumbing Regulations.

#### **Disaster Planning**

- The Brighton Emergency Management Plan was reviewed in June 1995 and awaits adoption by Council.

#### **Environmental Management**

- In January 1995 certain administrative provisions of the Environmental Management & Pollution Control Act came into force, followed by certain other provisions e.g. environmental improvement programmes.

## **ANNUAL REVIEW OF PROGRAMS**

### **ENVIRONMENTAL HEALTH SERVICES (CONT'D.)**

- Unfortunately, the sections which most affect local government have not yet been introduced.
- The introduction of environmental state policies and changing community attitudes has placed an obligation on Council to more closely scrutinise developments in order to assess whether there is any environment implications that may affect a proposed development e.g. land contamination.
- Contaminated land in Magnolia Court, Brighton has been remediated (according to owner) and is awaiting confirmation by D.E.L.M.
- 1994/95 witnessed the preparation of Council's first State of the Environment Report, the first such Report of its kind in Tasmania, due for release in October 1995.

### **Pollution Control**

- Some 30 complaints were received with various degrees of magnitude, including littering, noise, water, air and visual pollution.
- All but one complaint was resolved.

However one case, involving the playing of loud music in Mollineaux Drive, resulted in a notice under the Environment Protection Act 1973 and subsequently legal action was instituted.

Regrettably, the matter was continually adjourned by the Court and has not been decided.

## **ANNUAL REVIEW OF PROGRAMS**

### **ECONOMIC DEVELOPMENT**

#### **Building Approvals**

The building department regulates all building developments within the Municipality through the survey of building applications for compliance with statutory requirements and field inspections to ensure the safety, health and amenity features of the built environment are maintained.

#### **Rural Property Numbering**

All properties within the Municipality have been allocated a street number under a Commonwealth funded program. This will provide easy property identification and access to the location of the property for trades persons and emergency services as well as visitors and friends.

#### **Heritage Preservation**

##### **Pontville Historic Environment Study**

A national estate project grant of \$20,000 enabled Council to commission consultants MacFie, Morris-Nunn and Dudley to complete the above study. The Pontville Study comprises a two part report. Part I is entitled "*A Social History of Pontville*" and was compiled by historian Peter MacFie.

Part 2 details management recommendations for preservation of the existing built and natural environment and was prepared by architect Robert Morris-Nunn and horticulturist John Dudley. The draft report is presently being assessed by the Australian Heritage Commission and is yet to be adopted by Council.

##### **New Building Regulations**

In November 1994 new Building Regulations were introduced in conjunction with the new technical document the Building Code of Australia. This has brought Tasmania in line with other states, ensuring that, for the first time there will be a single legislative technical document to control building construction.

Unlike the previous regulations the code is performance based, which will give builders more scope for design flexibility in construction.

## ANNUAL REVIEW OF PROGRAMS

### ECONOMIC DEVELOPMENT (CONT'D.)

#### Building Activity

There has been a decline in building activity compared to the previous year.

##### 1993-94

|                 |              |
|-----------------|--------------|
| Dwellings       | 173          |
| Total Approvals | 322          |
| Value           | \$13,573,966 |

##### 1994-95

|                 |              |
|-----------------|--------------|
| Dwellings`      | 156          |
| Total Approvals | 270          |
| Value           | \$13,240,319 |

#### Planning Services

The Planning Department plays an integral part in the development services area of the Council. The department is responsible for the implementation of the Council's planning instrument, the Brighton Interim Order No. 1 of 1992. This instrument comprises, both plans and the written document; called the ordinance. Various policies and strategies are utilised contemporaneously, thus providing a holistic approach to development planning. The statutory process primarily involves the assessment of applications for development; including subdivisions, ad includes direct liaison with developers, consultants, relevant agencies and the public. This type of planning also includes planning appeals and hearings. Strategic planning involves research and consultation leading to development plans and policies for the management, use and development of land.

Development in Brighton has been steady, with most notably, the residential area of Old Beach growing at a very fast rate. Consolidation in Brighton township has emerged as one of the most popular types of development. There has been interest in the Bridgewater industrial area with the hope that development will continue in early 1996. The area has already accommodated light industrial activities, as well as the veneer mill; being a very large operation which has benefited the area greatly. The commercial area of Old Bridgewater has received a boost with the news of a McDonalds restaurant and interest in the area is expected to continue. It will provide a commercial and social benefit to the community. the commercial strip in Brighton has received a facelift. Future plans for the strip are envisaged, which will accommodate a diversity of uses and activities.

Council has received approval from the State Government, via an amendment to the legislation, to withdraw the planning scheme of 1991. The Planning Department has prepared a planning strategy to complement the proposed planning scheme of 1996. It is hoped that the new scheme will be available for public comment in early 1996. the process of preparing a new scheme has been difficult due to the amalgamation process, the new legislation and the increased workload of the department.



## **ANNUAL REVIEW OF PROGRAMS**

### **ADMINISTRATIVE SERVICES**

#### **Promotion**

Promotion of the Brighton Council has tended to focus on informing residents of council services as opposed to promoting the municipality externally. This has been achieved in the following ways-

- The issue of a Rates Brochure to all residents, whether property owner or tenants of public housing properties.
- Financially supporting the Green Point News. Whilst Council acknowledges the voluntary efforts of those involved in the production of the Green Point News, distribution of the News was somewhat limited. Council has now embarked upon the production and distribution of the Brighton Council Newsletter which will be distributed via Australia Post to all households three times per year.
- An new initiative that commenced towards the end of the financial year was advertising on radio station HO-FM.
- Civic receptions are periodically conducted and included the Sporting Achievers reception held on Tasmania Day last year at which time Council acknowledged the sporting achievements of a number of young people from the Municipality who represented either Tasmania or Australia.

#### **Rates and Finance**

Council has made a concerted effort to reduce the level of outstanding rates debtors, the balance of arrears has been reduced by 15% to \$305,580. This effort will continue in a bid to further reduce the level of uncollected arrears.

The management of Council finances has improved drastically in the past twelve months. The collection of the Housing Department's rate instalments in a lump sum has provided Council with increased funds from investments. A change was also made to the payments of creditors from a weekly cheque run to a monthly remittance. This has enhanced the available cash liquidity and enabled greater control over Council's cash flows.

The imposition of penalty during the 1994/95 year has been in contravention of the Local Government Act 1993, Council were charging penalty thirty days after the due date of the instalment. The Act states that "penalty shall be applied if any balances demanded remains unpaid at the due date". This situation has been rectified in the 1995/96 rating estimates.

## ANNUAL REVIEW OF PROGRAMS

### ADMINISTRATIVE SERVICES (CONT'D.)

The Municipality as a whole was subject to a full revaluation by the Valuer-General, this became effective on the 1st July 1994. The result being that certain areas in the municipality had rates fluctuations. Rates however in general were reasonably static.

Council have successfully adopted the new Accounting Standard, AAS27, "Financial Reporting by Local Governments". In conjunction with the new standard, Council also received an unqualified audit opinion from the Auditor-General.

The loan portfolio of Council was fairly extensive and cumbersome, with several loans still attracting interest rates over 13-14%. These loans have been consolidated into a single loan with an interest rate on 7.25%. This provides ratepayers with significant savings in interest repayments. It is envisaged that through restructuring and investing the repayment savings, Council will be in a position to redeem the existing loan portfolio in around ten years time.

### Debt Collection

The services of Statewide Debt Collection Service were engaged in October 1994 in an endeavour to minimise outstanding rate debtors.

The following is a summary of results for the period October 1994 to 30th June 1995.

Total amount of rates outstanding given to collection agency for recovery - \$203,852.

|                                   |           |
|-----------------------------------|-----------|
| Total amount of rates collected - | \$ 98,707 |
|-----------------------------------|-----------|

|                                             |           |
|---------------------------------------------|-----------|
| Total amount of rates yet to be collected - | \$105,143 |
|---------------------------------------------|-----------|

One property was disposed of in accordance with the provision of the Local Government Act 1993 and a number of rates debtors who had owed the Council substantial amounts have now been paid.

Residents are reminded of the option to pay any amount at any time off their rates and if required, arrangements for payment can be made with Council staff

Sundry Debtors have, in the past, been of concern and the Council had to remit a number of "old" accounts due to a variety of reasons. Scrutiny of accounts occur regularly to ensure payments are made by the due date.

## **ANNUAL REVIEW OF PROGRAMS**

### **ADMINISTRATIVE SERVICES (CONT'D.)**

#### **Information Systems**

The 1994/95 financial year saw the emergence of a new era in the area of Information Systems. The Council, with its existing proprietary (and antiquated) hardware and software solutions was bound "hand-and-foot", finding it difficult to meet the demands and requirements of a Council in the 1990s. The inability to answer simple questions, the repetition of daily tasks proving "too bitter a pill to swallow" with newly appointed staff.

The decision was made to replace the existing computer system, which was used for all aspects of Council's operations, with state-of-the art software (employing a relational database methodology) running on PC based (open) hardware.

This process commenced early 1995 and saw the emergence of new Dog Registration forms, Receipts and Rates Notices, ready for the 1995/96 financial year.

The adoption of "open" hardware/software solutions places Council in a strong position of being able to keep abreast of technology improvements in an ever-changing environment.

This commitment enables Council to make cost-effective, informed and beneficial decisions with respect to ALL of its Information Systems needs.

#### **Records Management**

Council's Records Management system was extensively reviewed some four years ago with manual recording of correspondence being changed to a computerised system. During the latter part of the financial year, staff have been experiencing problems with the records management software and this has lead to enquiries being made for an alternative records solution.

The recent fire at the New Norfolk Council highlights the need for adequate records security and this question will be addressed in detail during the next year.

#### **Human Resources**

##### **Enterprise Bargaining**

Over the last twelve (12) months the Enterprise Bargaining Negotiation Committee have examined and negotiated a range of issues designed to optimise the most effective use of Council's human resources.

## **ANNUAL REVIEW OF PROGRAMS**

### **ADMINISTRATIVE SERVICES (CONT'D.)**

Productivity improvements have been gained in various areas including:-

- work group restructure
- natural attrition of staffing
- depot relocation
- some services outsourced
- upgraded technology
- improved communications
- Employee Counselling Service introduced

## **ANNUAL REVIEW OF PROGRAMS**

### **COMMUNITY SERVICES**

#### **Long Day Care**

Brighton Children's Services Long Day Care Centre has been sponsored by Council for approximately two (2) years. The Centre is located at 85-87 Gunn Street, Bridgewater and is accessible to all families within the community. The Centre aims to offer affordable quality child-care by qualified and/or experienced staff, for children between the ages of six (6) months and seven (7) years. Parents are able to use the service for work, study, respite, crisis and socialisation related child-care needs. The centre is open 7.30 a.m. to 4.45 p.m. Monday - Friday (inclusive).

The service is funded by the Commonwealth Government and is licensed according to State guide-lines. Families are able to apply for Child-care Assistance to subsidise their fees. Brighton Long Day Care employs two (2) full-time and eight (8) part-time staff plus a component of casual carers and jobskills participants.

The improvement of site facilities at the Centre will commence shortly with the upgrading of the outdoor play area. Council jobskills participants are to begin on improving the aesthetics of the front garden area, whilst the service hopes to acquire a capital upgrading grant from the Commonwealth Government to restructure and landscape the children's play area at the rear of the Centre.

Current utilisation levels are ranging from between twenty-five (25) to twenty-seven (27) children per day. The service's ongoing viability is ensured through utilisation levels of twenty-six (26) and above, filled places.

Throughout 1995, Centre staff have been involved in the National Child-care Accreditation Council's Quality Improvement and Accreditation System and following a review in June, 1995, Brighton Children's Services Long Day Care Centre is now a fully accredited child-care facility.

#### **Family Day Care**

The Brighton Family Day Care Scheme commenced operations in 1978 with 15 Carers providing child-care to the local community.

In 1995, the Scheme offers care to approximately two hundred (200) families by thirty-six (36) registered Carers based throughout the Brighton and Southern Midlands Councils.

Family Day Carers and their homes must meet State Government Outcome Standards. They are carefully selected to provide quality, flexible child-care in their own approved homes. The Scheme, one of eleven in the State, is supported and funded by the Commonwealth Government with Co-ordination Unit Staff overseeing the Service.

In 1995, the Brighton Family Day Care Scheme was involved in a Commonwealth Pilot Study to recruit Carers in rural areas, and assisted in the organisation of the Tasmanian Family Day Care Conference held at the Hotel Grand Chancellor.

## **ANNUAL REVIEW OF PROGRAMS**

### **COMMUNITY SERVICES (CONT'D.)**

#### **Vacation Care**

Council operates programmes for the five (5) to twelve (12) year age group for each school vacation period in conjunction with the Bridgewater Police & Citizens Youth Club. Programmes provide a variety of activities and develop life skills for our youth in a relaxed, safe, secured and varied environment.

The program is supported by funding received through the Department of Tourism, Sport & Recreation.

#### **Youth Activities Service**

This service conducts programmes for the eleven (11) to sixteen (16) year age group outside school hours at premises adjacent to the Bridgewater High School. Services offered include recreational activities, self development and referrals to government agencies on specific problems facing the Youth of our community. Funding is provided through the Commonwealth Government with the service operating since 1992.

#### **Aged Care**

A day centre program is conducted four (4) Thursdays each month at Brighton Senior Citizens Centre at Pontville. The program caters for the frail elderly and young persons with disabilities. The service extended access to those persons with special needs from 1st July 1995 through an expansion grant received through Home & Community Care funding. The service is staffed by part-time professional staff ably assisted by dedicated volunteers from the Brighton Home Nursing Auxiliary.

#### **Cultural Mapping**

Council recently completed a cultural mapping survey through funding accessed through the Community Arts Network of Tasmania. All field data has been completed and Clarence City Council is preparing data maps and information on disc for the seventeen (17) Councils that participated in the program.

The information will be available in December 1995 and should provide a useful community profile and planning tool to assist Council with the decision making process.

## **ANNUAL REVIEW OF PROGRAMS**

### **COMMUNITY SERVICES (CONT'D.)**

#### **Labour Market Programs**

Council has participated actively with the Jobskills and new work opportunity initiatives making available over forty (40) placements to June 1995. The primary objective of the program is to provide twenty-six (26) weeks of work experience and training for unemployed persons to enhance their skills and improve employment prospects. Accredited training courses off-the-job combined with on-the-job practical knowledge application provided participants with the necessary skills and competencies to be job ready.



**Brighton  
Council**

***FINANCIAL***

***REPORT***

***1994/95***



# BRIGHTON COUNCIL

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# AUDIT REPORT

## BRIGHTON COUNCIL

### Scope

In accordance with the provisions of the Financial Management and Audit Act 1990, I have audited the financial statements of the Brighton 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 for the year ended 30 June 1995. 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 Group Consensus Views) and applicable legislation so as to present a view which is consistent with my understanding of the financial position of the Brighton 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 Brighton 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 Brighton Council as at 30 June 1995 and the results of its operations and cash flows for the year then ended.



A J McHugh  
AUDITOR-GENERAL

19 December, 1995

HOBART



# BRIGHTON COUNCIL

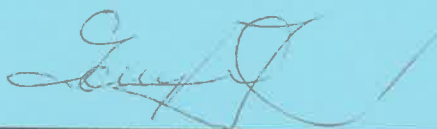
## Statement by Councillors and Principal Accounting Officer

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In our opinion:

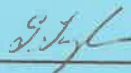
- (a) the financial report set out on the following pages presents fairly the financial position of BRIGHTON COUNCIL as at 30 June 1995 and the results of its operations for the year then ended in accordance with Statements of Accounting Concepts and applicable Accounting Standards; and
- (b) the financial report has been prepared in accordance with the requirements of the Local Government Act (Tasmania) 1993.

**Cr. S.A.Foster**  
**Mayor**



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**Cr. G.V.Taylor**  
**Deputy Mayor**



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**Cr. P.J.Owen**



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**G.L.Dodge**  
**Principal Accounting Officer**



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09 October 1995.

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## BRIGHTON COUNCIL

### OPERATING STATEMENT

For the Year ended 30 June 1995.

|                                                         | Notes     | Actual<br>1995<br>\$      | Budget<br>1995<br>\$      | Actual<br>1994<br>\$    |
|---------------------------------------------------------|-----------|---------------------------|---------------------------|-------------------------|
| <b>REVENUES</b>                                         |           |                           |                           |                         |
| Rate Revenues                                           | 3(a)(i)   | 5,100,143                 | 4,978,976                 | 4,967,926               |
| User Charges                                            | 3(a)(vi)  | 278,692                   | 226,250                   | 146,413                 |
| Fees and Charges                                        |           | 247,858                   | 185,040                   | 217,047                 |
| Reimbursements of Expenses Incurred                     | 3(a)(iv)  | 87,814                    | 85,000                    | 75,145                  |
| Private Works Sales Proceeds                            |           | 14,063                    | 150,000                   | 207,848                 |
| Interest                                                | 3(a)(ii)  | 131,815                   | 66,800                    | 84,699                  |
| Contributions                                           | 3(a)(vii) | 212,825                   | 126,388                   | 6,848                   |
| Other                                                   |           | 928                       | 0                         | 8,488                   |
|                                                         |           | <u>\$6,074,138</u>        | <u>\$5,818,454</u>        | <u>\$5,714,415</u>      |
| Government Grants                                       | 3(a)(v)   | 1,743,881                 | 1,644,800                 | 1,718,086               |
| Profit from Sale of Plant                               | 3(a)(iii) | 107,890                   | 0                         | 76,903                  |
| <b>TOTAL</b>                                            |           | <u>\$7,925,909</u>        | <u>\$7,463,254</u>        | <u>\$7,509,404</u>      |
| <b>EXPENSES</b>                                         |           |                           |                           |                         |
| Employee Costs                                          | 3(b)(i)   | 2,653,474                 |                           | 2,407,418               |
| Materials and Contracts                                 |           | 1,866,739                 | 3,932,018                 | 1,518,400               |
| Purchase of Water                                       |           | 817,195                   | 812,600                   | 738,864                 |
| Depreciation                                            | 3(b)(ii)  | 1,036,490                 | 0                         | 399,465                 |
| Interest                                                | 3(b)(iii) | 375,557                   | 385,000                   | 605,824                 |
| Financial Costs                                         | 3(b)(iii) | 77,533                    | 41,800                    | 59,087                  |
| Contributions                                           | 3(b)(iv)  | 426,596                   | 391,950                   | 381,134                 |
| Family Day Care Fee Relief Subsidy                      |           | 370,836                   | 350,000                   | 372,950                 |
| Other                                                   |           | 143,817                   | 67,678                    | 152,832                 |
|                                                         |           | <u>\$7,768,237</u>        | <u>\$5,981,046</u>        | <u>\$6,635,974</u>      |
| Donations                                               |           | 30,018                    | 20,000                    | 9,296                   |
| Remissions Granted                                      |           | 145,605                   | 118,500                   | 169,843                 |
| <b>ABNORMAL ITEMS</b>                                   |           |                           |                           |                         |
| Debt Consolidation Costs                                | 3(b)(v)   | 182,676                   | 0                         | 0                       |
| <b>TOTAL</b>                                            |           | <u>\$8,126,536</u>        | <u>\$6,119,546</u>        | <u>\$6,815,113</u>      |
| <b>Increase in Net Assets Resulting from Operations</b> |           | <u><u>(\$200,627)</u></u> | <u><u>\$1,343,708</u></u> | <u><u>\$694,290</u></u> |

*The above operating statement should be read in conjunction with the accompanying notes.*

## BRIGHTON COUNCIL

### APPROPRIATION STATEMENT

For the Year ended 30 June 1995.

|                                                                                                                          | Notes | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|--------------------------------------------------------------------------------------------------------------------------|-------|----------------------|----------------------|
| Increase/(decrease) in Operating Capability<br>(from Operating Statement)                                                | 26    | (200,627)            | 694,291              |
| <b>Transfers(To)/From Reserves</b>                                                                                       |       |                      |                      |
| Transfer from Plant Replacement Reserve<br>representing surplus used for the capital works programme                     | 26    | 100,000              |                      |
| Transfer from Municipal Works Reserve<br>representing surplus used for the capital works programme                       | 26    | 50,000               | (43,148)             |
| Transfer from Bridges Reserve<br>representing surplus used for the capital works programme                               | 26    | 42,000               |                      |
| Transfer from Public Open Space reserve<br>representing funds used for the purchase of playground equipment at Old Beach | 26    | 16,000               |                      |
| Transfer from Recreation Works Reserve<br>representing funds used for the upgrading of playground equipment at Gagebrook | 26    | 30,000               | (47,831)             |
| Transfer from Research Study Reserve<br>representing funds for a promotional project in Pontville                        | 26    | 0                    | (958)                |
| Transfer to Plant Replacement Reserve<br>representing excess revenues of plant hire rates over associated costs          | 26    | (26,000)             |                      |
|                                                                                                                          |       | <hr/> \$11,373       | 602,354              |
| Accumulated Surplus as at 1 July 1994                                                                                    |       | 864,390              | 262,036              |
| Accumulated Surplus as at 1 July 1995                                                                                    |       | <hr/> \$875,763      | <hr/> \$864,390      |

*The above Appropriation Statement is to be read in conjunction with the accompanying notes.*



# BRIGHTON COUNCIL

## STATEMENT OF FINANCIAL POSITION

As at 30 June 1995.

|                                      | Notes | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|--------------------------------------|-------|----------------------|----------------------|
| <b>CURRENT ASSETS</b>                |       |                      |                      |
| Cash                                 | 4     | 579,805              | 490,775              |
| Receivables - Rates                  | 5     | 305,580              | 357,305              |
| Receivables - Other                  | 5     | 211,480              | 168,049              |
| Inventories                          |       | 22,871               | 23,131               |
| Land Held for Resale                 | 6     | 209,000              | 0                    |
| Work in Progress                     | 7     | 385,494              | 346,919              |
| Other                                | 8     | 39,916               | 91,442               |
| <b>Total Current Assets</b>          | 2(b)  | <b>\$1,754,146</b>   | <b>\$1,477,621</b>   |
| <b>CURRENT LIABILITIES</b>           |       |                      |                      |
| Creditors                            | 9     | 662,984              | 134,018              |
| Borrowings                           | 10    | 21,884               | 608,951              |
| Provisions                           | 11    | 359,462              | 267,200              |
| Grant Program Funds                  | 12    | 0                    | 89,360               |
| Lease Liabilities                    | 13    | 29,628               | 0                    |
| Other                                | 14    | 114,772              | 124,445              |
| <b>Total Current Liabilities</b>     |       | <b>\$1,188,730</b>   | <b>\$1,223,973</b>   |
| <b>NET CURRENT ASSETS</b>            |       | <b>\$565,417</b>     | <b>\$253,648</b>     |
| <b>NON CURRENT ASSETS</b>            |       |                      |                      |
| Land                                 | 15    | 1,585,000            | 1,790,000            |
| Plant and Vehicles                   | 16    | 729,237              | 685,588              |
| Small Machinery                      | 17    | 15,531               | 24,175               |
| Furniture and Equipment              | 18    | 310,672              | 212,239              |
| Buildings                            | 19    | 3,572,673            | 3,550,215            |
| Bridges                              | 20    | 766,777              | 0                    |
| Sewerage                             | 21    | 9,493,932            | 2,540,502            |
| Drainage                             | 22    | 7,988,650            | 0                    |
| Water                                | 23    | 7,841,249            | 2,045,133            |
| Water Meters                         | 24    | 274,042              | 0                    |
| Other                                | 25    | 900,448              | 818,149              |
| <b>Total Non Current Assets</b>      | 2(b)  | <b>\$33,478,211</b>  | <b>\$11,666,001</b>  |
| <b>NON CURRENT LIABILITIES</b>       |       |                      |                      |
| Borrowings                           | 10    | 5,766,485            | 4,951,050            |
| Lease Liabilities                    | 13    | 80,188               | 0                    |
| Provisions                           | 11    | 76,173               | 132,611              |
| <b>Total Non Current Liabilities</b> |       | <b>\$5,922,846</b>   | <b>\$5,083,661</b>   |
| <b>NET ASSETS</b>                    |       | <b>\$28,120,782</b>  | <b>\$6,835,988</b>   |
| <b>EQUITY</b>                        |       |                      |                      |
| Reserves                             | 26    | 821,520              | 1,051,414            |
| Accumulated Surpluses                | 27    | 875,763              | 864,390              |
| Ratepayer's Capital                  | 27    | 26,423,499           | 4,920,184            |
| <b>TOTAL EQUITY</b>                  |       | <b>\$28,120,782</b>  | <b>\$6,835,988</b>   |
| Contingency                          | 28    |                      |                      |
| Committments for Expenditure         | 29    |                      |                      |

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

# BRIGHTON COUNCIL

## STATEMENT OF CHANGES IN EQUITY

For the Year Ended 30 June 1995.

|                                                        | Accumulated<br>Surplus | Municipal<br>Works<br>Reserve | Asset<br>Revaluation<br>Reserve | Recreation<br>Works<br>Reserve | Plant<br>Repalcement<br>Reserve | Public Open<br>Space<br>Reserve | Bridges<br>Works<br>Reserve | Total              |
|--------------------------------------------------------|------------------------|-------------------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|-----------------------------|--------------------|
|                                                        | 1995                   | 1995                          | 1995                            | 1995                           | 1995                            | 1995                            | 1995                        | 1995               |
|                                                        | \$                     | \$                            | \$                              | \$                             | \$                              | \$                              | \$                          | \$                 |
| Balance at the<br>beginning of the<br>financial year   | 864,390                | 100,000                       | 457,027                         | 100,000                        | 300,802                         | 51,585                          | 42,000                      | 1,915,804          |
| Decrease in net<br>assets resulting<br>from operations | (200,627)              | -                             | -                               | -                              | -                               | -                               | -                           | (200,627)          |
| Transfers to reserves                                  | (26,000)               | -                             | -                               | -                              | 26,000                          | -                               | -                           | 0                  |
| Transfers from reserves                                | 238,000                | (50,000)                      | (17,894)                        | (30,000)                       | (100,000)                       | (16,000)                        | (42,000)                    | (17,894)           |
| <b>Balance at the end<br/>of the financial year</b>    | <b>\$875,763</b>       | <b>\$50,000</b>               | <b>\$439,133</b>                | <b>\$70,000</b>                | <b>\$226,802</b>                | <b>\$35,585</b>                 | <b>\$0</b>                  | <b>\$1,697,283</b> |

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

# BRIGHTON COUNCIL

## STATEMENT OF CASH FLOWS

For the year ended 30 June 1995.

|                                                            | Notes     | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|------------------------------------------------------------|-----------|----------------------|----------------------|
| <b>Cash Flows from Operating Activities</b>                |           |                      |                      |
| <b>Payments</b>                                            |           |                      |                      |
| Employee Costs                                             |           | 2,581,522            | 2,302,967            |
| Fee Relief Subsidy                                         |           | 370,836              | 372,951              |
| Materials and Contracts                                    |           | 2,154,619            | 2,161,282            |
| Interest and other costs of finance                        |           | 365,416              | 59,087               |
| Donations                                                  |           | 30,018               | 9,296                |
| Contributions                                              |           | 426,596              | 381,134              |
| Other Expenses                                             |           | 143,817              | 152,832              |
| Deposits Net                                               |           | 9,673                | 0                    |
|                                                            |           | <u>\$6,082,497</u>   | <u>\$5,439,549</u>   |
| <b>Receipts</b>                                            |           |                      |                      |
| General Rates                                              |           | 5,151,868            | 4,606,099            |
| User Charges                                               |           | 278,693              | 146,413              |
| Fees and Charges                                           |           | 217,526              | 217,047              |
| Work Order Sales Receipts                                  |           | 82,894               | 184,742              |
| Contributions                                              |           | 19,465               | 6,848                |
| Interest                                                   |           | 131,815              | 3,637                |
| Reimbursements of Expenses Incurred                        |           | 87,814               | 75,145               |
| Other Revenue                                              |           | 928                  | 8,488                |
| Suspense Net                                               |           | 3,316                | 0                    |
|                                                            |           | <u>\$5,974,319</u>   | <u>\$5,248,419</u>   |
| <b>Net Cash Inflow (Outflow) from Operating Activities</b> | 31        | <u>(\$108,178)</u>   | <u>(\$191,130)</u>   |
| <b>Cash Flows from Investing Activities</b>                |           |                      |                      |
| <b>Payments</b>                                            |           |                      |                      |
| Land                                                       |           | 0                    | 250,783              |
| Buildings                                                  |           | 126,046              | 410,238              |
| Plant and Vehicles                                         |           | 581,284              | 315,695              |
| Water Reticulation Assets                                  |           | 322,453              | 0                    |
| Water Meters                                               |           | 109,360              | 0                    |
| Bridge Assets                                              |           | 109,194              | 0                    |
| Sewerage/Drainage Assets                                   |           | 224,184              | 0                    |
| Infrastructure Assets                                      |           | 262,112              | 318,553              |
| Furniture and Equipment                                    |           | 204,055              | 25,804               |
|                                                            |           | <u>\$1,938,688</u>   | <u>\$1,321,073</u>   |
| <b>Proceeds from</b>                                       |           |                      |                      |
| Sales of Plant and Equipment                               | 3(a)(iii) | \$576,653            | \$224,448            |
| <b>Net Cash Inflow (Outflow) from Investing Activities</b> |           | <u>(\$1,362,035)</u> | <u>(\$1,096,625)</u> |
| <b>Cash Inflows (Outflows) from Financing Activities</b>   |           |                      |                      |
| Repayment of Borrowings                                    |           | (738,063)            | (1,161,980)          |
| New Loans                                                  |           | 570,000              | 0                    |
| Repayment of Lease Liabilities                             |           | (10,799)             | 0                    |
| Investment Interest                                        |           | 0                    | 81,164               |
|                                                            |           | <u>(\$178,862)</u>   | <u>(\$1,080,816)</u> |
| <b>Cash Inflow (Outflow) from Government</b>               |           |                      |                      |
| Government Grants                                          |           | <u>\$1,738,105</u>   | <u>\$1,757,638</u>   |
| <b>Net increase/(decrease) in Cash Held</b>                |           | <u>\$89,030</u>      | <u>(\$610,933)</u>   |
| <b>Cash at the Beginning of the Financial Year</b>         |           | <u>490,775</u>       | <u>1,101,708</u>     |
| <b>Cash at the End of the Financial Year</b>               | 4         | <u>\$579,805</u>     | <u>\$490,775</u>     |

The above statement of cash flows should be read in conjunction with the accompanying notes.



# **BRIGHTON COUNCIL**

Notes to and forming part of the Financial Report  
For the period ended 30 June 1995

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| Cash                                                                                                                         | 4                  |
| Receivables                                                                                                                  | 5                  |
| Land Held for Resale                                                                                                         | 6                  |
| Work in Progress                                                                                                             | 7                  |
| Other                                                                                                                        | 8                  |
| <b>Current Liabilities</b>                                                                                                   |                    |
| Creditors                                                                                                                    | 9                  |
| Borrowings                                                                                                                   | 10                 |
| Provisions                                                                                                                   | 11                 |
| Grant Program Funds                                                                                                          | 12                 |
| Lease Liabilities                                                                                                            | 13                 |
| Other                                                                                                                        | 14                 |
| <b>Non Current Assets</b>                                                                                                    |                    |
| Land                                                                                                                         | 15                 |
| Plant and Vehicles                                                                                                           | 16                 |
| Small Machinery                                                                                                              | 17                 |
| Furniture and Equipment                                                                                                      | 18                 |
| Buildings                                                                                                                    | 19                 |
| Bridges                                                                                                                      | 20                 |
| Sewerage Assets                                                                                                              | 21                 |
| Drainage Assets                                                                                                              | 22                 |
| Water Reticulation Assets                                                                                                    | 23                 |
| Water Meters                                                                                                                 | 24                 |
| Infrastructure Assets                                                                                                        | 25                 |
| <b>Non Current Liabilities</b>                                                                                               |                    |
| Provisions                                                                                                                   | 11                 |
| Lease Liabilities                                                                                                            | 13                 |
| Borrowings                                                                                                                   | 10                 |
| <b>Ratepayer's Equity</b>                                                                                                    |                    |
| Reserves                                                                                                                     | 26                 |
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# BRIGHTON COUNCIL

## Notes to and forming part of the Financial Report

For the period ended 30 June 1995

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### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The significant policies which have been adopted in the preparation of these Financial Statements are:

(a) **Basis of Accounting**

The financial reports of Council have been prepared to comply with Statements of Accounting Concepts, applicable Australian Accounting Standards and the Local Government Act 1993, encompassing accrual accounting.

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

Council prepares a general purpose financial report that encompasses all business and non-business operations which Council controls, either directly or through the operation of controlled entities. These reports will detail all funds, assets and liabilities over which Council exercises or may exercise control.

In the process of preparing the Brighton Council financial reports, the effects of transactions between Council and other controlled entities have been eliminated. For example, the effects of internal borrowing's and transfers.

(c) **Asset Valuations**

The financial statements have been prepared in accordance with the historic cost convention. Assets have been valued as per the following:

- land and buildings: per Valuer General's determinations
- plant and vehicles: per independent analysis
- small machinery and tools: at written down original cost or where this cannot be identified, at written down replacement cost
- equipment and furniture: at written down original cost or where this cannot be identified, at written down replacement cost per State Purchasing and Sales schedules
- bridges: at current written down replacement cost
- sewerage/drainage assets: at current written down replacement cost
- water reticulation assets: at current written down replacement cost
- water meters: at current written down replacement cost
- infrastructure assets: at current written down replacement cost

(d) **Acquisition of Assets**

The cost method of accounting is used for the initial recording of all acquisitions of assets. *Cost is determined as the fair value of the assets given as consideration, including architects 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 arms length transaction.*

# BRIGHTON COUNCIL

## Notes to and forming part of the Financial Report

For the period ended 30 June 1995

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### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (e) Revaluation of Non Current Assets

All non current assets, other than inventories, land and investments are revalued to their current cost less accumulated depreciation every five to seven years.

Land and land held for resale are revalued at the date of each general valuation of property within the Municipality, the last such revaluation being 30th June 1993. Any revaluation increment or decrement is charged directly to the Asset Revaluation Reserve.

The current cost of an asset means the lowest cost at which the gross service potential of that asset could currently be realised in the normal course of operations.

Revaluations do not result in the carrying value of non current assets exceeding the net amount expected to be recovered through the net cash inflows arising from their continued use and subsequent disposal.

#### (f) Depreciation of Non Current Assets

All non current assets, excluding land, are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential.

Depreciation is recognised on a straight line basis over the effective life of the asset, using rates reviewed annually.

Non current assets are those assets which provide a benefit to Council extending beyond twelve months. The current applicable rates of depreciation are:

|                             |             |
|-----------------------------|-------------|
| - buildings                 | 20-80 years |
| - plant and vehicles        | 5-15 years  |
| - small machinery and tools | 3-8 years   |
| - equipment and furniture   | 5-12 years  |
| - roads                     | 15-50 years |
| - drainage/sewerage assets  | 40-80 years |
| - water supply assets       | 40-80 years |
| - bridges                   | 20-80 years |

#### (g) Asset Recognition Thresholds

The following asset acquisition limits will apply, assets acquired with values below these limits will be expensed:

|                             |                 |
|-----------------------------|-----------------|
| - land                      | nil             |
| - buildings                 | \$5 000         |
| - small machinery and tools | \$100 - \$1 000 |
| - equipment and furniture   | \$300           |
| - roads                     | \$5 000         |
| - drainage                  | \$2 500         |
| - water supply              | \$2 500         |
| - bridges                   | \$10 000        |

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# **BRIGHTON COUNCIL**

## **Notes to and forming part of the Financial Report**

For the period ended 30 June 1995

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### **1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

#### **(h) Maintenance and Repairs**

Maintenance, repair costs and renewals are charged as expenses as incurred. If the maintenance costs are such that they significantly increase the economic life of an asset or the total value exceeds the written down current value, and the costs are consistent with the asset acquisition limits, then the costs will be capitalised.

All computer software costs will be expensed as forming part of the ongoing maintenance of up-to-date software.

#### **(i) Employee Entitlements**

##### **i. Wages and Salaries**

A liability for wages and salaries is recognised, and is measured as the amount unpaid at balance date at current pay rates in respect of employees service up to that date.

##### **ii. Annual, Sick and Long Service Leave**

A liability of annual and long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to balance date. In assessing expected future payments regard is had to expected future wage and salary levels and experience of employee departures and periods of service. A distinction is made between the current and non-current long service leave liabilities, current for leave presently due and non current for leave accrued but not yet due.

##### **iii. Superannuation**

The superannuation expense for the reporting period is the amount of the statutory contribution the Corporation makes to the Municipal Employees Assurance Scheme, administered by the Municipal Association of Tasmania, which provides benefits to the employees.

The expense incorporates the amounts paid by Council on behalf of the employees to Tasplan scheme, as required under legislation.

#### **(j) Investments**

Investments are brought to account at cost. Interest revenues are recognised as they accrue. The interest accrual is recognised at balance date, comprising the amounts earned but not yet received.

#### **(k) Liabilities**

A liability is recognised in the statement of financial position when, and only when, it is probable that the future sacrifice of service potential or future economic benefits will be required and the amount can be reliably measured. These liabilities will be classified as current, due within the preceding reporting period, or non-current.

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# **BRIGHTON COUNCIL**

## **Notes to and forming part of the Financial Report**

For the period ended 30 June 1995

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### **1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

#### **(l) Revenues**

Revenues are recognised when, and only when it is probable that the inflow or other enhancement or savings in outflows of service potential or future economic benefits has occurred and the benefits can be reliably measured.

#### **(m) Expenses**

Expenses are recognised when, and only when it is probable that the consumption or loss of service potential or future economic benefits resulting in a reduction in assets and/or an increase in liabilities has occurred and this result may be reliably measured.

#### **(n) Land Held for Resale**

Land held for development and/or resale is valued at the lower of cost or net realisable value. Cost includes the cost of acquisition, development and interest incurred on financing of that land during its development. Interest and other holding charges incurred after development is complete are recognised immediately as expenses. Revenues from sale of land is recognised in the operating statement on the signing of a valid unconditional contract of sale.

#### **(o) Rates, Grants and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the Corporation obtains control over the assets comprising the contributions.

Rating revenues are recognised at the commencement of the rating period or when the rates are levied. Uncollected rates at balance date are recognised as receivables.

Grants, donations and other contributions which are not subject to accompanying conditions that they be expensed in a particular manner or for a particular purpose are recognised as revenue in the reporting period when the Council obtains control over the assets comprising the contributions. Unreceived contributions over which Council has control are recognised as receivables.

To the extent that grant moneys have not, at balance date, been expensed in a manner, or over a period, specified by a grantor, the nature of amounts relating to those undischarged conditions are disclosed in the Notes to the accounts.

#### **(p) Trust Funds**

Council receives moneys as an agent for the State Government. As the Corporation performs only a custodial role in respect of these moneys and because the moneys cannot be used for Council purposes, they are not brought to account in the financial reports.

Amounts received as tender deposits and retention amounts controlled by Council are included in the disclosure for creditors within current liabilities.

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# **BRIGHTON COUNCIL**

## **Notes to and forming part of the Financial Report**

For the period ended 30 June 1995

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### **1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(q) 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.

**(r) Lease Liabilities**

Council are currently in the process of purchasing computer software and hardware via lease arrangements. These leases are finance lease, with ownership of the assets passing to Council at the completion of the contracts. As such, Council recognise the associated lease liabilities.

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# BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
For the period ended 30 June 1995.

## FUNCTIONS/ACTIVITIES OF THE COUNCIL

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

| Functions                     | Expenses    | Grants      | Revenues<br>Other | Total       | Increase in<br>Operating<br>Capability | Assets       |
|-------------------------------|-------------|-------------|-------------------|-------------|----------------------------------------|--------------|
|                               | 1995        | 1995        | 1995              | 1995        | 1995                                   | 1995         |
|                               | \$          | \$          | \$                | \$          | \$                                     | \$           |
| Corporate Services            | 1,032,504   | 13,120      | 195,205           | 208,325     |                                        |              |
| Water Supply                  | 1,508,839   |             | 203,229           | 203,229     |                                        | 8,115,291    |
| Parks and Recreation          | 593,830     | 99,563      | 25,379            | 124,942     |                                        |              |
| Drainage/Sewerage             | 1,230,908   |             | 47,331            | 47,331      |                                        | 17,482,582   |
| Town Planning Services        | 112,365     |             | 18,702            | 18,702      |                                        |              |
| Building Services             | 93,651      |             | 48,954            | 48,954      |                                        |              |
| Roads/Streets/Bridges         | 931,016     | 226,916     | 34,307            | 261,223     |                                        | 1,584,926    |
| Community Services            | 846,081     | 721,625     | 206,179           | 927,804     |                                        |              |
| Environmental Health Services | 230,333     |             | 46,699            | 46,699      |                                        |              |
| Waste Management              | 464,301     |             | 107,657           | 107,657     |                                        |              |
| Technical Services            | 379,325     | 94,455      | 167,297           | 261,752     |                                        | 22,214       |
| Unallocated Services          | 703,383     | 588,202     | 5,081,089         | 5,669,291   |                                        | 8,027,344    |
| TOTAL                         | \$8,126,536 | \$1,743,881 | \$6,182,028       | \$7,925,909 | (\$200,627)                            | \$35,232,357 |

# BRIGHTON COUNCIL

## Notes to and forming part of the Financial Report

For the period ended 30 June 1995

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### 2. Defining Activities of the Municipality (continued)

- (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                |
|                    | \$                  |
| Current Assets     | 1,754,146           |
| Non Current Assets | <u>33,478,211</u>   |
|                    | <u>\$35,232,357</u> |

- (c) The activities of Council are to be classified into the following functions:

**Administration/corporate services**

operation and maintenance of council chambers, administration offices, maintenance depots and plant and equipment, monitor revenue collections

**Water Supply**

construction and maintenance of the water reticulation system, purchase and supply of bulk water

**Drainage/sewerage**

construction and maintenance of drainage works

**Town planning services**

administration of the town planning scheme

**Building services**

administration and co-ordination of building applications and monitoring the building code

**Roads/streets**

construction and maintenance of Councils road system

**Community services**

monitor the welfare of the community, child care, family day care, youth activities, aged care

**Environmental health services**

community health, environmental control, food surveillance, monitor health standards, septic tank applications, pest control, dog and animal control, offensive trades, plumbing, places of public entertainment, caravan licences, complaints and counter disaster

**Waste management**

operation of the waste transfer station, recycling programmes, monitoring and collection of refuse and sewerage collection and testing

**Technical services**

monitoring, developing, designing and maintaining the Corporation infrastructure

**Unallocated services**

other

**Parks and recreation**

development, operations and maintenance of parks, gardens, natural reserves and sporting facilities



# BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
or the period ended 30 June 1995.

## 3. OPERATING REVENUES AND EXPENSES

| J(a)  | Operating Revenues                                       | Note  | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-------|----------------------------------------------------------|-------|----------------------|----------------------|
|       | Rates                                                    | (i)   | 5,100,143            | 4,967,926            |
|       | Fees and Charges                                         |       | 247,858              | 217,047              |
|       | User Charges                                             | (vi)  | 278,692              | 146,413              |
|       | Interest                                                 | (ii)  | 131,815              | 84,699               |
|       | Reimbursements                                           | (iv)  | 87,814               | 75,145               |
|       | Contributions                                            | (vii) | 212,825              | 6,848                |
|       | Private Works Sales                                      |       | 14,062               | 207,848              |
|       | Grants                                                   | (v)   | 1,743,881            | 1,718,086            |
|       | Other                                                    |       | 929                  | 8,488                |
|       | Profit from Sale of Plant                                | (iii) | 107,890              | 76,903               |
|       |                                                          |       | <u>\$7,925,909</u>   | <u>\$7,509,404</u>   |
|       | <b>Rates Revenue</b>                                     |       |                      |                      |
|       | General                                                  |       | 2,156,754            | 2,005,818            |
|       | Garbage                                                  |       | 227,355              | 229,756              |
|       | Sewerage                                                 |       | 1,129,352            | 1,099,277            |
|       | Water                                                    |       | 1,374,990            | 1,374,832            |
|       | Fire Levy                                                |       | 173,656              | 208,390              |
|       | Excess Water                                             |       | 0                    | 49,854               |
|       | Penalties                                                |       | 67,198               | 0                    |
|       | Discounts Allowed                                        |       | (29,162)             | 0                    |
|       |                                                          |       | <u>\$5,100,143</u>   | <u>\$4,967,926</u>   |
| (ii)  | <b>Interest Revenue</b>                                  |       |                      |                      |
|       | Interest received or due and receivable from:            |       |                      |                      |
|       | Investments                                              |       | 128,573              | 81,163               |
|       | Family Day Care Investments                              |       | 2,128                | 1,647                |
|       | Private Streets                                          |       | 1,114                | 1,890                |
|       |                                                          |       | <u>\$131,815</u>     | <u>\$84,699</u>      |
| (iii) | <b>Profit from Sale of Property, Plant and Equipment</b> |       |                      |                      |
|       | Proceeds from Sales                                      |       | 576,653              | 224,447              |
|       | less written down current cost of property sold          |       | 468,763              | 147,544              |
|       | Gain on Sale                                             |       | <u>\$107,890</u>     | <u>\$76,903</u>      |
| (iv)  | <b>Recoveries and Reimbursements</b>                     |       |                      |                      |
|       | <b>Reimbursements of Costs Incurred</b>                  |       |                      |                      |
|       | Welfare Administration                                   |       | 8,797                | 9,483                |
|       | Southern Midlands Municipality Loan Repayments           |       | 76,190               | 54,282               |
|       | PBAA Loans                                               |       | 2,827                | 3,543                |
|       | Insurance Refunds                                        |       | 0                    | 7,838                |
|       |                                                          |       | <u>\$87,814</u>      | <u>\$75,145</u>      |

## BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
For the period ended 30 June 1995.

| 3. OPERATING REVENUES AND EXPENSES (continued) |                                                   | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|------------------------------------------------|---------------------------------------------------|----------------------|----------------------|
| (v)                                            | <b>Grant Revenues</b>                             |                      |                      |
|                                                | Grants were received in respect of the following: |                      |                      |
|                                                | <b>Roads and Streets</b>                          |                      |                      |
|                                                | Commonwealth Tax Sharing                          | 226,916              | 229,067              |
|                                                | Black Spot Road Funding                           | 0                    | 10,000               |
|                                                |                                                   | <u>\$226,916</u>     | <u>\$239,067</u>     |
|                                                | <b>Community Services</b>                         |                      |                      |
|                                                | Youth Activities Service                          | 41,007               | 46,943               |
|                                                | Family Day Care                                   | 441,789              | 408,685              |
|                                                | School Holiday Program                            | 7,250                | 7,200                |
|                                                | Jobskills Program                                 | 14,200               | 0                    |
|                                                | Pontville Historic Environment                    | 15,000               | 0                    |
|                                                | Brighton Children's Services                      | 183,378              | 123,542              |
|                                                | Home and Community Care                           | 19,001               | 6,906                |
|                                                |                                                   | <u>\$721,625</u>     | <u>\$593,276</u>     |
|                                                | <b>Parks and Recreation</b>                       |                      |                      |
|                                                | Jobskills Program                                 | 91,838               |                      |
|                                                | Garden Project                                    | 7,725                |                      |
|                                                |                                                   | <u>\$99,563</u>      |                      |
|                                                | <b>Corporate Services</b>                         |                      |                      |
|                                                | Commonwealth Employment Program                   | 10,922               |                      |
|                                                | Commonwealth Employment Program                   | 2,198                |                      |
|                                                |                                                   | <u>\$13,120</u>      |                      |
|                                                | <b>Technical Services</b>                         |                      |                      |
|                                                | Jobskills Program                                 | <u>\$94,455</u>      |                      |
|                                                | <b>Unallocated</b>                                |                      |                      |
|                                                | Pensioner Rate Remissions                         | 111,386              | 102,006              |
|                                                | Local Capital Works Program                       | 0                    | 99,864               |
|                                                | Derwent River Improvement Program                 | 0                    | 60,000               |
|                                                | Commonwealth Employment Program                   | 0                    | 15,091               |
|                                                | Economic Development                              | 50,000               | 0                    |
|                                                | Commonwealth Tax Sharing                          | 421,416              | 456,775              |
|                                                | Jobskills Program                                 | 5,400                | 152,007              |
|                                                |                                                   | <u>\$588,202</u>     | <u>\$885,743</u>     |
|                                                | <b>Total Grants</b>                               | <u>\$1,743,881</u>   | <u>\$1,718,086</u>   |
| (vi)                                           | <b>User Charges</b>                               |                      |                      |
|                                                | Excess Water Charges                              | 157,447              | 83,637               |
|                                                | Flocon Hire                                       | 13,589               | 0                    |
|                                                | Refuse Site Entrance Fees                         | 107,657              | 62,776               |
|                                                |                                                   | <u>\$278,693</u>     | <u>\$146,413</u>     |
| (vii)                                          | <b>Contributions</b>                              |                      |                      |
|                                                | Parks and Recreation                              | 88,000               |                      |
|                                                | Sewerage                                          | 28,480               |                      |
|                                                | Grant Schemes                                     | 89,360               |                      |
|                                                | Long Service Leave                                | 5,028                |                      |
|                                                | Other                                             | 1,957                | 6,848                |
|                                                |                                                   | <u>\$212,825</u>     | <u>\$6,848</u>       |

# BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
For the period ended 30 June 1995.

## 3. OPERATING REVENUES AND EXPENSES (continued)

| 3(b)  | Operating Expenses                                                                 | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-------|------------------------------------------------------------------------------------|----------------------|----------------------|
| (i)   | <b>Employee Costs</b>                                                              |                      |                      |
|       | Wages and Salaries                                                                 | 2,218,388            | 1,736,356            |
|       | On Costs                                                                           | 0                    | 243,735              |
|       | Employee Leave Accruals                                                            | 71,953               | 61,614               |
|       | Superannuation                                                                     | 173,831              | 185,791              |
|       | Redundancies                                                                       | 59,185               | 0                    |
|       | Aldermanic Allowances                                                              | 64,593               | 29,830               |
|       | Other Employee Related Expenses                                                    | 65,524               | 150,092              |
|       |                                                                                    | <u>\$2,653,474</u>   | <u>\$2,407,418</u>   |
| (ii)  | <b>Depreciation and Amortisation Expense</b>                                       |                      |                      |
|       | Depreciation and amortisation was charged in respect of:                           |                      |                      |
|       | Plant and Vehicles                                                                 | 129,214              | 135,044              |
|       | Buildings                                                                          | 155,470              | 165,947              |
|       | Small Machinery                                                                    | 8,645                | 8,645                |
|       | Bridges                                                                            | 32,644               | 0                    |
|       | Sewerage Assets                                                                    | 222,308              | 0                    |
|       | Drainage Assets                                                                    | 182,421              | 0                    |
|       | Water Reticulation Assets                                                          | 196,809              | 0                    |
|       | Water Meters                                                                       | 13,340               | 0                    |
|       | Equipment and Furniture                                                            | 95,639               | 89,830               |
|       |                                                                                    | <u>\$1,036,490</u>   | <u>\$399,465</u>     |
|       | Refer note 18 - no depreciation charged on infrastructure assets not yet measured. |                      |                      |
| (iii) | <b>Financial Costs</b>                                                             |                      |                      |
|       | Interest on Debt                                                                   | 375,557              | 605,824              |
|       | Audit Fees                                                                         | 22,460               | 24,515               |
|       | Bank Charges                                                                       | 9,926                | 7,921                |
|       | Finance Lease Interest Expense                                                     | 3,867                | 0                    |
|       | Finance Lease Amortisation Expense                                                 | 13,831               | 0                    |
|       | Credit Card Costs                                                                  | 3,820                | 1,747                |
|       | Property Valuation Fees                                                            | 0                    | 23,944               |
|       | Other                                                                              | 11,027               | 0                    |
|       | Interest Family Day Care                                                           | 12,602               | 959                  |
|       |                                                                                    | <u>\$453,090</u>     | <u>\$664,911</u>     |
| (iv)  | <b>Contributions</b>                                                               |                      |                      |
|       | State Fire Commission Levy                                                         | 164,736              | 205,467              |
|       | State Library Levy                                                                 | 94,947               | 92,784               |
|       | Tas. Canine Defence League Contribution                                            | 35,120               | 35,013               |
|       | Local Govt. Association of Tasmania                                                | 24,484               | 0                    |
|       | Valuation Fees                                                                     | 50,998               | 0                    |
|       | Local Government Office Contribution                                               | 41,311               | 40,370               |
|       | Other                                                                              | 15,000               | 7,500                |
|       |                                                                                    | <u>\$426,596</u>     | <u>\$381,134</u>     |

# BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
for the period ended 30 June 1995.

|         |                          | Actual<br>1995 | Actual<br>1994 |
|---------|--------------------------|----------------|----------------|
| 3(b)(v) | <b>ABNORMAL ITEMS</b>    | \$             | \$             |
|         | Debt Consolidation Costs | \$182,676      |                |

During the financial year, Council's loan portfolio was consolidated. There were costs associated with this, representing accrued interest expenses to the maturity of the loans. These charges were capitalised into the take-up of the new loan balance, but are required to be disclosed as an expense under the Australian Accounting Standards.

|   |                              | Actual<br>1995   | Actual<br>1994   |
|---|------------------------------|------------------|------------------|
| 4 | <b>CURRENT ASSETS - CASH</b> | \$               | \$               |
|   | Cash at Bank                 | 578,309          | (312,231)        |
|   | Cash Advances                | 1,496            | 1,350            |
|   | Short Term Deposits          | 0                | 801,656          |
|   |                              | <u>\$579,805</u> | <u>\$490,775</u> |

For the purposes of the statement of cash flows, cash includes cash on hand and in bank and investments in money market accounts or short term deposits, net of any outstanding bank overdrafts.

Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the statement of financial position.

|   |                                     | Actual<br>1995   | Actual<br>1994   |
|---|-------------------------------------|------------------|------------------|
| 5 | <b>CURRENT ASSETS - RECEIVABLES</b> | \$               | \$               |
|   | Rate Receivables                    | \$305,580        | \$357,305        |
|   | Other Receivables                   |                  |                  |
|   | Private Sewerage                    | 51,892           | 84,432           |
|   | Private Works                       | 92,840           | 37,281           |
|   | Other Debtors                       | 30,332           | 0                |
|   | Private Streets                     | 13,230           | 16,491           |
|   | Sporting Body Debtors               | 23,186           | 29,845           |
|   |                                     | <u>\$211,480</u> | <u>\$168,049</u> |

|   |                                              | Actual<br>1995 | Actual<br>1994 |
|---|----------------------------------------------|----------------|----------------|
| 6 | <b>CURRENT ASSETS - LAND HELD FOR RESALE</b> | \$             | \$             |
|   | Land Held for Resale                         | 209,000        | 0              |

Represents land purchased as part of an industrail estate at Bridgewater.

# BRIGHTON COUNCIL

## Notes to and forming part of the Financial Report

For the period ended 30 June 1995.

| 7 | CURRENT ASSETS - WORK IN PROGRESS | Actual<br>1995   | Actual<br>1994   |
|---|-----------------------------------|------------------|------------------|
|   |                                   | \$               | \$               |
|   | Roads                             | 385,494          | 123,382          |
|   | Water                             | 0                | 199,187          |
|   | Sewerage                          | 0                | 24,350           |
|   |                                   | <u>\$385,494</u> | <u>\$346,919</u> |

These monies represents costs incurred in constructing physical infrastructure assets. These assets have not yet been recognised in the statement of financial position. In accordance with AAS27(91), these assets will be recognised in the financial report for the first reporting period ending on or after 1 July 1996, at which point these costs incurred will be recognised as pertaining to the relevant infrastructure assets.

| 8 | CURRENT ASSETS - OTHER        | Actual<br>1995  | Actual<br>1994  |
|---|-------------------------------|-----------------|-----------------|
|   |                               | \$              | \$              |
|   | Prepayments                   | 1,530           | 75,691          |
|   | Monies held in Suspense       | 10,953          | 4,260           |
|   | Grant Monies in Arrears       | 0               | 3,060           |
|   | Revaluation Services Received | 27,433          | 0               |
|   | Insurance Claims Owing        | 0               | 8,431           |
|   |                               | <u>\$39,916</u> | <u>\$91,442</u> |

| 9 | CURRENT LIABILITIES - CREDITORS | Actual<br>1995   | Actual<br>1994   |
|---|---------------------------------|------------------|------------------|
|   |                                 | \$               | \$               |
|   | Trade Creditors                 | <u>\$662,984</u> | <u>\$134,018</u> |

| 10 | LIABILITIES - BORROWINGS | Actual<br>1995     | Actual<br>1994     |
|----|--------------------------|--------------------|--------------------|
|    | CURRENT                  | \$                 | \$                 |
|    | Secured                  |                    |                    |
|    | Bank Loans               | <u>\$21,884</u>    | <u>\$608,951</u>   |
|    | NON CURRENT              |                    |                    |
|    | Secured                  |                    |                    |
|    | Bank Loans               | <u>\$5,766,485</u> | <u>\$4,951,050</u> |

### Security for Borrowings

The bank loans are secured over the general rates of the Council.

### Financing Arrangements

Council do not currently utilise access to any overdraft facilities.

Council have access to borrowings in the coming financial year of \$500 000.

The current policy of Council is to minimise all borrowings and reduce existing debt.



## BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
For the period ended 30 June 1995.

| 11 | LIABILITIES - PROVISIONS               | Actual<br>1995   | Actual<br>1994   |
|----|----------------------------------------|------------------|------------------|
|    | CURRENT                                | \$               | \$               |
|    | Employee Leave Entitlements Provisions |                  |                  |
|    | Annual Leave                           | 190,000          | 163,957          |
|    | Long Service Leave                     | 144,364          | 41,076           |
|    | Leave Loading                          | 25,098           | 25,098           |
|    | Sick Leave                             | 0                | 37,069           |
|    |                                        | <u>\$359,462</u> | <u>\$267,200</u> |
|    | NON CURRENT                            |                  |                  |
|    | Employee Leave Entitlements Provisions |                  |                  |
|    | Annual Leave                           | 0                | 12,611           |
|    | Long Service Leave                     | 76,173           | 120,000          |
|    |                                        | <u>\$76,173</u>  | <u>\$132,611</u> |

The provision for annual leave is established at a level sufficient to cover the liability due to employees for leave due in the current financial year plus accrued entitlements due. The sick leave provision has been removed due to the Urgent Issues Group Release, dated June 1995, which determines that sick leave under Council's Award is not vested. The provision for long service leave is established at a level sufficient to cover the liability due to employees with service greater than five years. The current provision recognises these vested entitlements.

| 12 | CURRENT LIABILITIES - GRANT PROGRAM FUNDS | Actual<br>1995 | Actual<br>1994  |
|----|-------------------------------------------|----------------|-----------------|
|    |                                           | \$             | \$              |
|    | Jobskills Program                         | 0              | 39,552          |
|    | Youth Activities Services Program         | 0              | 903             |
|    | Family Day Care Program                   | 0              | 31,318          |
|    | Brighton Children's Services Program      | 0              | 17,586          |
|    |                                           | <u>\$0</u>     | <u>\$89,360</u> |

These programs are operated by Council as sponsors of the programs, the monies are owing to the projects at year end.

| 13 | LIABILITIES - LEASES | Actual<br>1995  | Actual<br>1994 |
|----|----------------------|-----------------|----------------|
|    | CURRENT              | \$              | \$             |
|    | Lease Liabilities    | <u>\$29,628</u> | <u>\$0</u>     |
|    | NON CURRENT          |                 |                |
|    | Lease Liabilities    | <u>\$80,188</u> | <u>\$0</u>     |

For details, see note 29

# BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
For the period ended 30 June 1995.

|           |                                    | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-----------|------------------------------------|----------------------|----------------------|
| <b>14</b> | <b>CURRENT LIABILITIES - OTHER</b> |                      |                      |
|           | Deposits Held in Trust             | \$114,772            | \$124,445            |

Represents monies placed with Council on deposit for satisfactory completion of work conditions. For example, crossing deposits.

|           |                                                           | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-----------|-----------------------------------------------------------|----------------------|----------------------|
| <b>15</b> | <b>NON CURRENT ASSETS - LAND</b>                          |                      |                      |
|           | Land - at local government valuation of current cost 1993 | \$1,585,000          | \$1,790,000          |

Valuations of land were taken from the valuations provided by the Valuer-General. The revaluation of the municipality was performed in 1993, effective from 1 July 1994. Land valuations not specifically identified are based on adjacent site values.

|           |                                                | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-----------|------------------------------------------------|----------------------|----------------------|
| <b>16</b> | <b>NON CURRENT ASSETS - PLANT AND VEHICLES</b> |                      |                      |
|           | Plant and Vehicles at Replacement Cost         | 48,905               | 433,919              |
|           | Plant and Vehicles at Cost                     | 825,284              | 361,000              |
|           | less Accumulated Depreciation                  | 144,952              | 109,331              |
|           |                                                | <u>\$729,237</u>     | <u>\$685,588</u>     |

Valuations of plant and vehicles were determined by an independent valuer, Mr R.M.Ikin of R.M.Ikin & Associates Pty Ltd, property assessors, in July 1992. The valuations were conducted in November 1992. Newer vehicles are valued at purchase price.

|           |                                             | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-----------|---------------------------------------------|----------------------|----------------------|
| <b>17</b> | <b>NON CURRENT ASSETS - SMALL MACHINERY</b> |                      |                      |
|           | Small Machinery                             | 32,820               | 32,820               |
|           | less Accumulated Depreciation               | 17,289               | 8,645                |
|           |                                             | <u>\$15,531</u>      | <u>\$24,175</u>      |

Small machinery and tools are valued based on current market values and replacement costs obtained from various suppliers. These valuations were conducted in April 1993. The valuations were performed by the Engineering Department.

# BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
For the period ended 30 June 1995.

|                                                        | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|--------------------------------------------------------|----------------------|----------------------|
| <b>18 NON CURRENT ASSETS - FURNITURE AND EQUIPMENT</b> |                      |                      |
| Furniture and Equipment at Replacement Cost            | 159,498              | 302,069              |
| Furniture and Equipment purchased on Finance Lease     | 120,614              |                      |
| Furniture and Equipment at Cost                        | 229,859              |                      |
| less Amortisation of Finance Lease                     | 13,831               |                      |
| less Accumulated Depreciation                          | 185,468              | 89,830               |
|                                                        | <u>\$310,672</u>     | <u>\$212,239</u>     |

Valuations of furniture and equipment are based on current valuations with reference to furniture price schedules from State Purchasing and Sales. Original purchase prices and quotations from suppliers are also used in certain instances. These valuations were conducted in June 1993 by the Engineering Department.

|                                          | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|------------------------------------------|----------------------|----------------------|
| <b>19 NON CURRENT ASSETS - BUILDINGS</b> |                      |                      |
| Buildings at Valuation                   | 3,751,543            | 3,716,162            |
| Buildings at Cost                        | 126,046              | 0                    |
| less Accumulated Depreciation            | 304,916              | 165,947              |
|                                          | <u>\$3,572,673</u>   | <u>\$3,550,215</u>   |

Valuations of buildings were taken from the valuations provided by the Valuer-General. The revaluation of the municipality was performed in 1993, effective from 1 July 1994.

|                                        | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|----------------------------------------|----------------------|----------------------|
| <b>20 NON CURRENT ASSETS - BRIDGES</b> |                      |                      |
| Bridges at Replacement Cost            | 1,170,806            |                      |
| Bridges at Cost                        | 109,194              |                      |
| less Accumulated Depreciation          | 513,223              |                      |
|                                        | <u>\$766,777</u>     |                      |

Valuations of bridges were prepared by the Engineering Department in association with the in consultation with the Departemnt of Roads and Transport, in August 1993.

|                                         | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-----------------------------------------|----------------------|----------------------|
| <b>21 NON CURRENT ASSETS - SEWERAGE</b> |                      |                      |
| Sewerage Assets at Replacement Cost     | 12,976,159           | 2,540,502            |
| Sewerage Assets at Cost                 | 248,535              | 0                    |
| less Accumulated Depreciation           | 3,730,762            | 0                    |
|                                         | <u>\$9,493,932</u>   | <u>\$2,540,502</u>   |

Valuations of sewerage assets were prepared by the Engineering Department in association with the project engineer, in August 1993.



## BRIGHTON COUNCIL

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|                                         | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-----------------------------------------|----------------------|----------------------|
| <b>22 NON CURRENT ASSETS - DRAINAGE</b> |                      |                      |
| Drainage Assets at Replacement Cost     | 10,923,440           |                      |
| less Accumulated Depreciation           | <u>2,934,790</u>     |                      |
|                                         | <u>\$7,988,650</u>   |                      |

Valuations of drainage assets were prepared by the Engineering Department in association with the project engineer, in August 1993.

|                                                   | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|---------------------------------------------------|----------------------|----------------------|
| <b>23 NON CURRENT ASSETS - WATER RETICULATION</b> |                      |                      |
| Water Reticulation Assets at Replacement Cost     | 11,585,813           | 2,045,133            |
| Water Reticulation Assets at Cost                 | 322,453              |                      |
| less Accumulated Depreciation                     | <u>4,067,017</u>     |                      |
|                                                   | <u>\$7,841,249</u>   | <u>\$2,045,133</u>   |

Valuations of water reticulation assets were prepared by the Engineering Department in association with the project engineer, in May 1994.

|                                             | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|---------------------------------------------|----------------------|----------------------|
| <b>24 NON CURRENT ASSETS - WATER METERS</b> |                      |                      |
| Water Meter Assets at Valuation             | 201,500              |                      |
| Water Meter Assets at Cost                  | 109,360              |                      |
| less Accumulated Depreciation               | <u>36,818</u>        |                      |
|                                             | <u>\$274,042</u>     |                      |

Valuations of water meter assets were prepared by the Engineering Department in association with the project engineer, in May 1994.

|                                      | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|--------------------------------------|----------------------|----------------------|
| <b>25 NON CURRENT ASSETS - OTHER</b> |                      |                      |
| Infrastructure - Road Assets         | 793,164              | 793,164              |
| Infrastructure - Street Lighting     | 24,985               | 24,985               |
| Revaluation Services Received        | <u>82,299</u>        | <u>0</u>             |
|                                      | <u>\$900,448</u>     | <u>\$818,149</u>     |

In accordance with AAS27(90), infrastructure assets have not yet been fully recognised in the statement of accounts. These will be recognised in the financial report for the first reporting period ending on or after 1 July 1996.

These balances have been disclosed in the accounts to allow the actual balances of loans to be shown. The balances represent monies borrowed for infrastructure asset purposes, these are principal balances outstanding on the relevant loans at 1 July 1993. When the actual asset values are recognised on or after July 1996, the balances will be incorporated into the take-up values.

Infrastructure assets for water, sewerage, drainage and water meters have been fully recognised.

# BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
For the period ended 30 June 1995.

|     |                                                | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-----|------------------------------------------------|----------------------|----------------------|
| 26  | <b>RATEPAYERS' EQUITY - RESERVES</b>           |                      |                      |
| (a) | Composition:                                   |                      |                      |
|     | Municipal Works Reserve                        | 50,000               | 100,000              |
|     | Research Study Reserve                         | 0                    | 0                    |
|     | Asset Revaluation Reserve                      | 439,133              | 457,027              |
|     | Bridges Works Reserve                          | 0                    | 42,000               |
|     | Recreation Works Reserve                       | 70,000               | 100,000              |
|     | Plant Replacement Reserve                      | 226,802              | 300,802              |
|     | Public Open Space reserve                      | 35,585               | 51,585               |
|     |                                                | <u>\$821,520</u>     | <u>\$1,051,414</u>   |
| (b) | Movements:                                     |                      |                      |
|     | <i>Municipal Works Reserve</i>                 |                      |                      |
|     | Balance at the beginning of the financial year | 100,000              | 56,852               |
|     | Amount transferred from accumulated surplus    | -                    | 43,148               |
|     | Amount transferred to accumulated surplus      | 50,000               | -                    |
|     | Balance at the end of the financial year       | <u>\$50,000</u>      | <u>\$100,000</u>     |
|     | <i>Research Study Reserve</i>                  |                      |                      |
|     | Balance at the beginning of the financial year |                      | (958)                |
|     | Amount transferred from accumulated surplus    |                      | 958                  |
|     | Amount transferred to accumulated surplus      |                      | -                    |
|     | Balance at the end of the financial year       |                      | <u>0</u>             |
|     | <i>Asset Revaluation Reserve</i>               |                      |                      |
|     | Balance at the beginning of the financial year | 457,027              | 457,027              |
|     | Amount transferred from accumulated surplus    | -                    | -                    |
|     | Amount transferred to accumulated surplus      | -                    | -                    |
|     | Amount generated from asset revaluations       | 17,894               | -                    |
|     | Balance at the end of the financial year       | <u>\$439,133</u>     | <u>\$457,027</u>     |
|     | <i>Bridges Works Reserve</i>                   |                      |                      |
|     | Balance at the beginning of the financial year | 42,000               | 42,000               |
|     | Amount transferred from accumulated surplus    | -                    | -                    |
|     | Amount transferred to accumulated surplus      | 42,000               | -                    |
|     | Balance at the end of the financial year       | <u>\$0</u>           | <u>\$42,000</u>      |
|     | <i>Recreation Works Reserve</i>                |                      |                      |
|     | Balance at the beginning of the financial year | 100,000              | 52,169               |
|     | Amount transferred from accumulated surplus    | -                    | 47,831               |
|     | Amount transferred to accumulated surplus      | 30,000               | -                    |
|     | Balance at the end of the financial year       | <u>\$70,000</u>      | <u>\$100,000</u>     |
|     | <i>Plant Replacement Reserve</i>               |                      |                      |
|     | Balance at the beginning of the financial year | 300,802              | 300,802              |
|     | Amount transferred from accumulated surplus    | 26,000               | -                    |
|     | Amount transferred to accumulated surplus      | 100,000              | -                    |
|     | Balance at the end of the financial year       | <u>\$226,802</u>     | <u>\$300,802</u>     |
|     | <i>Public Open Space Reserve</i>               |                      |                      |
|     | Balance at the beginning of the financial year | 51,585               | 51,585               |
|     | Amount transferred from accumulated surplus    | -                    | -                    |
|     | Amount transferred to accumulated surplus      | 16,000               | -                    |
|     | Balance at the end of the financial year       | <u>\$35,585</u>      | <u>\$51,585</u>      |

# BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
For the period ended 30 June 1995.

|           |                                                | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-----------|------------------------------------------------|----------------------|----------------------|
| <b>27</b> | <b>EQUITY - RATEPAYERS' CAPITAL</b>            |                      |                      |
|           | (a) Composition                                |                      |                      |
|           | Accumulated Surpluses                          | 875,763              | 864,390              |
|           | Ratepayers' Capital                            | 26,423,499           | 4,920,183            |
|           |                                                | <u>\$27,299,262</u>  | <u>\$5,784,573</u>   |
|           | (b) Movements                                  |                      |                      |
|           | <i>Accumulated Surpluses</i>                   |                      |                      |
|           | Balance at the beginning of the financial year | 864,390              | 262,036              |
|           | Amount transferred to accumulated surplus      | 11,373               | 91,937               |
|           | Amount transferred from accumulated surplus    | 0                    | 694,291              |
|           | Balance at the end of the financial year       | <u>\$875,763</u>     | <u>\$864,390</u>     |
|           | <i>Ratepayers' Capital</i>                     |                      |                      |
|           | Balance at the beginning of the financial year | 4,920,183            | 4,920,183            |
|           | Amount transferred from reserves               | -                    | -                    |
|           | Amount transferred to reserves                 | -                    | -                    |
|           | Transfer of Sick Leave Provision               | 37,069               | -                    |
|           | Recognition of Infrastructure Assets           | 21,466,247           | -                    |
|           | Balance at the end of the financial year       | <u>\$26,423,499</u>  | <u>\$4,920,183</u>   |

## 28 CONTINGENCY

There are currently no claims against the Council, its Councillors or any officers which are likely to result in any material liability against Council.

## 29 COMMITMENTS FOR EXPENDITURE

|     |                                                                                                    | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|-----|----------------------------------------------------------------------------------------------------|----------------------|----------------------|
| (a) | <b>Capital Commitments</b>                                                                         |                      |                      |
|     | All capital expenditures incurred to balance date were recognised in the financial report.         |                      |                      |
| (b) | <b>Operating Commitments</b>                                                                       |                      |                      |
|     | The following contracts were in operation at balance date, that will continue into future periods: |                      |                      |
|     | Kerbside Recycling Contract                                                                        | 50,000               | 50,000               |
|     | Garbage Collection Contract                                                                        | 65,000               | 130,000              |
|     | Refuse Bin Collection Contract                                                                     | 120,000              | 171,000              |
|     |                                                                                                    | <u>\$235,000</u>     | <u>\$351,000</u>     |
|     | These expenditures are payable:                                                                    |                      |                      |
|     | Not later than one year                                                                            | 175,000              | 172,000              |
|     | Later than one year and not later than two years                                                   | 60,000               | 122,000              |
|     | Later than two years and not later than five years                                                 | 0                    | 57,000               |
|     |                                                                                                    | <u>\$235,000</u>     | <u>\$351,000</u>     |

These operating commitments were in the process of being consolidated into one agreement as at 1st July. The cost of the contract would be \$387,000 for a period of five years which would encompass the above and the operation of the waste transfer station.

## BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
for the period ended 30 June 1995.

### 29 COMMITMENTS FOR EXPENDITURE ( continued)

|                                                                                      | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|--------------------------------------------------------------------------------------|----------------------|----------------------|
| (c) <b>Finance Lease Commitments</b>                                                 |                      |                      |
| Finance lease rentals are payable as follows:                                        |                      |                      |
| Current lease commitments                                                            | 29,628               |                      |
| Not later than one year                                                              | 31,246               |                      |
| Later than one year but not later than two years                                     | 25,996               |                      |
| Later than two years but not later than five years                                   | 22,946               |                      |
| Lease Liability                                                                      | <u>\$109,816</u>     |                      |
| Comprised of:                                                                        |                      |                      |
| Current                                                                              | 29,628               |                      |
| Non Current                                                                          | 80,188               |                      |
|                                                                                      | <u>\$109,816</u>     |                      |
| Lease liability is comprised of:                                                     |                      |                      |
| Lease Liability                                                                      | <u>\$109,816</u>     |                      |
| (d) <b>Operating Lease Commitments</b>                                               |                      |                      |
| There were no items of expenditure contracted under operating lease at balance date. |                      |                      |

### 30 SUPERANNUATION

Brighton Council contributes in respect of its employees to a defined benefit superannuation plan established in respect of all Local Governments in the State. In accordance with the statutory requirements, the Council contributes to the Municipal Employees Assurance Scheme Superannuation Fund amounts determined by the plan actuary. As such, assets accumulate in the Fund to meet members' benefits as they accrue. If the assets of the Fund were insufficient to satisfy benefits payable to its beneficiaries, Council would be required to meet its share of the deficiency.

No liability of Council has been recognised as at the reporting date in respect of the superannuation benefits for its employees.

The most recent actuarial report indicates that as at 1 September 1993, the Scheme's assets were sufficient to satisfy all benefits that would have been vested under the Scheme in the event of:

- (i) termination of the Scheme,
- (ii) voluntary termination of the employment of each employee on the initiative of that employee, and
- (iii) compulsory termination of the employment of each employee of the employer.

The amount of superannuation contributions paid by the Council during the reporting period was \$173 831.



# BRIGHTON COUNCIL

Notes to and forming part of the Financial Report  
For the period ended 30 June 1995.

## 31 RECONCILIATION OF INCREASE IN NET ASSETS RESULTING FROM OPERATIONS TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES.

|                                                  | Actual<br>1995<br>\$ | Actual<br>1994<br>\$ |
|--------------------------------------------------|----------------------|----------------------|
| Increase in net assets resulting from operations | (\$200,627)          | \$694,291            |
| Items not involving cash                         |                      |                      |
| Leave Provisions                                 | 71,953               | 61,614               |
| Fleet Hire Surplus                               | (33,108)             | 0                    |
| Superannuation Balance Carried Forward           | 7,317                | 0                    |
| Lease Amortisation                               | 13,834               | 0                    |
| Debt Consolidation Penalties                     | 182,676              | 0                    |
| Reversal of 1992/93 Accruals                     | 289,797              | 0                    |
| Non Cash Contributions                           | (193,360)            | 0                    |
| Remissions/Discount                              | 174,767              | 169,843              |
| Depreciation Expense                             | 1,036,490            | 399,465              |
|                                                  | <u>\$1,550,366</u>   | <u>\$630,922</u>     |
| Revenues from Government                         |                      |                      |
| Government Grants                                | (\$1,738,105)        | (\$1,757,638)        |
| Investing Activity                               |                      |                      |
| Capitalised Expenditure                          | 0                    | 200,519              |
| Net profit on Disposal of Plant and Equipment    | (107,890)            | (76,903)             |
|                                                  | <u>(\$107,890)</u>   | <u>\$123,616</u>     |
| Change in Operating Assets and Liabilities       |                      |                      |
| Decrease in Rates Receivables                    | 51,725               | (24,796)             |
| Increase in Other Debtors                        | (43,431)             | 25,919               |
| Increase in Creditors                            | 528,966              | 57,104               |
| Increase in Provision for Employee Entitlements  | 35,824               | 289,386              |
| Decrease in Other Liabilities                    | (99,033)             | 115,664              |
| Increase in Lease Liabilities                    | 109,816              | 0                    |
| Increase in Other Assets                         | (196,049)            | (346,919)            |
| Decrease in Other Inventories                    | 260                  | 1,322                |
|                                                  | <u>\$388,078</u>     | <u>\$117,680</u>     |
| Net Cash Outflow from Operating Activities       | <u>(\$108,178)</u>   | <u>(\$191,129)</u>   |

## GRANTS AND BENEFITS

Grants and Benefits approved by Council pursuant to Section 77(1) of the Local Government Act 1993 in the 1994/95 financial year were as follows:-

| Name                                                            | Detail               | Amount          |
|-----------------------------------------------------------------|----------------------|-----------------|
| D. Munnings                                                     | Donation             | \$750           |
| Brighton Show Society                                           | "                    | \$200           |
| Bridgewater C.W.A.                                              | "                    | \$750           |
| Old Beach Progress Assn.                                        | "                    | \$750           |
| Tea Tree Hall Committee                                         | "                    | \$750           |
| Brighton Primary School                                         | "                    | \$200           |
| Young Sporting Achievers                                        | per Council policy   | \$550           |
| Eleven individual Awards<br>of \$50 each                        |                      |                 |
| South East District Nursing                                     | Donation             | \$750           |
| Bridgewater Community<br>Sporting Complex                       | "                    | \$7,000         |
| Local Schools - seven                                           | per Council Policy   |                 |
| Citizenship Prizes of \$50 ea.                                  |                      | \$350           |
| Bridgewater Police Youth &<br>Citizens Club                     | Donation             | \$3,000         |
| Crime Stoppers Program                                          | "                    | \$500           |
| Bridgewater High School                                         | per Council Policy   | \$1,500         |
| Education Bursaries -<br>six individual awards<br>of \$250 each |                      |                 |
| Girl Guides - Silver Jubilee<br>Camp                            | Donation             | \$100           |
| Four individual Awards of<br>\$25 each                          |                      |                 |
| Bridgewater & Friends                                           |                      |                 |
| Country Music Club                                              | Donation             | \$50            |
| Staff Christmas Functions                                       | "                    | \$450           |
| Lennox Park                                                     | Playground equipment | <u>\$12,448</u> |
|                                                                 |                      | \$30,098        |

